

4081", and substituted "the amount determined at the rate of 5 cents a gallon" for "the aggregate amount of the tax imposed on such gasoline".

Subsec. (f)(2). Pub. L. 97-424, §511(d)(4), substituted provision that no amount shall be payable under paragraph (1) with respect to any gasoline with respect to which an amount is payable under subsection (d) or (e) of this section or under section 6420 or 6421, for provision that no amount would be payable under subsection (d) or (e) of this section or under section 6420 or 6421 with respect to any gasoline with respect to which an amount was payable under paragraph (1).

Subsec. (k). Pub. L. 97-424, §516(b)(5), added subsec. (k). Former subsec. (k) redesignated (l).

Subsec. (k)(3). Pub. L. 97-473 purported to add par. (3). See par. below for subsec. (l)(3).

Subsec. (l). Pub. L. 97-424, §516(b)(5), redesignated former subsec. (k) as (l).

Subsec. (l)(3). Pub. L. 97-473 added par. (3). Notwithstanding the directory language that par. (3) be added to subsec. (k), it was added to subsec. (l) to reflect the probable intent of Congress and the intervening redesignation of subsec. (k) as (l) by Pub. L. 97-424.

1982—Subsec. (d). Pub. L. 97-248 inserted "or in certain helicopters" after "museums" in heading and "or is used in a helicopter for a purpose described in section 4041(l)," after "section 4041(h)(2)(C)," in text.

1980—Subsecs. (a), (b)(1), (c), (d), (e)(1). Pub. L. 96-223, §232(d)(4)(B), substituted "subsection (i)" for "subsection (h)".

Subsec. (e)(3). Pub. L. 96-541 extended subsec. (e) termination date to Dec. 31, 1982, from Dec. 31, 1980.

Subsecs. (f), (g). Pub. L. 96-223, §232(d)(1)(A), (2), (4)(C), added subsec. (f), redesignated former subsec. (f) as (g), and in subsec. (g) as so redesignated, inserted reference to subsec. (f) in par. (1), added par. (2)(A)(iii), and, in par. (2)(B), substituted "If the requirements of clause (ii) or clause (iii) of subparagraph (A) are met by any person for any quarter but the requirements of subparagraph (A)(i) are not met by such person for such quarter, such person may file a claim under subparagraph (A) for such quarter only with respect to amounts referred to in the clause (or clauses) of subparagraph (A) the requirements of which are met by such person for such quarter" for "If a claim may be filed by any person under subparagraph (A)(ii) but not under subparagraph (A)(i) for any quarter, such person may file a claim under subparagraph (A) for such quarter only with respect to amounts payable under subsection (e)". Former subsec. (g) redesignated (h).

Subsec. (h). Pub. L. 96-223, §232(d)(1)(A), redesignated former subsec. (g) as (h). Former subsec. (h) redesignated (i).

Subsec. (i). Pub. L. 96-223, §232(d)(1)(A), (4)(D), redesignated former subsec. (h) as (i), and in par. (2) of subsec. (i) as so redesignated, substituted "subsection (g)(2)" for "subsection (f)(2)". Former subsec. (i) redesignated (j).

Subsecs. (j), (k). Pub. L. 96-223, §232(d)(1)(A), redesignated former subsecs. (i) and (j) as (j) and (k), respectively.

1978—Subsec. (a). Pub. L. 95-599, §505(c)(2), substituted "subsection (h)" for "subsection (g)".

Subsec. (b). Pub. L. 95-618, among other changes, provided for the refund or credit of the taxes paid on fuel pursuant to section 4041(a) or (b) but only to the extent such fuel is used in a bus engaged in furnishing (for compensation) passenger land transportation available to the general public or in school bus transportation operations.

Pub. L. 95-599, §505(c)(2), substituted "subsection (h)" for "subsection (g)". See Effective Date of 1978 Amendment note below.

Subsec. (c). Pub. L. 95-599, §505(c)(2), substituted "subsection (h)" for "subsection (g)".

Pub. L. 95-458 substituted provision requiring that the rules of section 6420(c)(4) be applied in determining the user and purchaser of fuel if the fuel was used on a farm by any person other than the owner, tenant, or operator for provision which deemed the owner, tenant,

or operator of the farm as the user and purchaser if fuel was used on the farm by any other person.

Subsec. (d). Pub. L. 95-600 struck out "or his delegate" after "Secretary".

Pub. L. 95-599, §505(c)(2), substituted "subsection (h)" for "subsection (g)".

Subsec. (e). Pub. L. 95-599, §505(a)(2), added subsec. (e) and redesignated former subsec. (e) as (f).

Subsec. (f). Pub. L. 95-599, §505(a)(1), (b), (c)(3), redesignated former subsec. (e) as (f) and, in par. (1), substituted "(d), or (e)" for "or (d)" and amended par. (2) generally, designating existing provisions as subpars. (A)(i) and (c) and adding subpars. (A)(ii) and (B). Former subsec. (f) redesignated (g).

Subsec. (g). Pub. L. 95-599, §505(a)(1), redesignated former subsec. (f) as (g). Former subsec. (g) redesignated (h).

Subsec. (h). Pub. L. 95-599, §505(a)(1), (c)(4), redesignated former subsec. (g) as (h) and substituted "(f)(2)" for "(e)(2)". Former subsec. (h) redesignated (i).

Subsecs. (i), (j). Pub. L. 95-599, §505(a)(1), redesignated former subsecs. (h) and (i) as (i) and (j), respectively.

1976—Subsec. (a). Pub. L. 94-530, §1(c)(2), substituted "subsection (g)" for "subsection (f)".

Pub. L. 94-455, §1906(a)(31)(A), (b)(13)(A), struck out "after June 30, 1970," after "sale of any fuel and" and "or his delegate" after "Secretary".

Subsec. (b)(1). Pub. L. 94-530, §1(c)(2), substituted "subsection (g)" for "subsection (f)".

Pub. L. 94-455, §1906(a)(31)(A), (b)(13)(A), struck out "after June 30, 1970," before "used by the purchaser" and "or his delegate" after "Secretary".

Subsec. (c). Pub. L. 94-530, §1(c)(2), substituted "subsection (g)" for "subsection (f)".

Pub. L. 94-455, §1906(a)(31)(A), (b)(13)(A), struck out "after June 30, 1970," before "used on a farm" and "or his delegate" after "Secretary".

Subsec. (d). Pub. L. 94-530, §1(b), added subsec. (d). Former subsec. (d) redesignated (e).

Subsec. (e)(1). Pub. L. 94-530, §1(b), (c)(3), redesignated former subsec. (d)(1) as (e)(1) and substituted "(a), (b), (c), or (d)" for "(a), (b), or (c)". Former subsec. (e) redesignated (f).

Subsec. (e)(2). Pub. L. 94-530, §1(b), (c)(4), redesignated former subsec. (d)(2) as (e)(2) and substituted "(a), (b), and (d)" for "(a) and (b)".

Subsec. (f). Pub. L. 94-530, §1(b), redesignated former subsec. (e) as (f). Former subsec. (f) redesignated (g) and amended.

Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

Subsec. (g). Pub. L. 94-530, §1(b), (c)(5), redesignated former subsec. (f) as (g) and substituted "subsection (e)(2)" for "subsection (d)(2)" in par. (2).

Subsecs. (h), (i). Pub. L. 94-530, §1(b), redesignated former subsecs. (g) and (h) as (h) and (i), respectively.

Subsec. (h). Pub. L. 94-455, §1906(b)(13)(A), struck out "or his delegate" after "Secretary".

#### EFFECTIVE DATE OF 1998 AMENDMENTS

Pub. L. 105-206, title VI, §6017(b), July 22, 1998, 112 Stat. 822, provided that: "The amendment made by subsection (a) [amending this section] shall take effect as if included in the amendments made by section 9009 of the Transportation Equity Act for the 21st Century [Pub. L. 105-178]."

Amendment by section 6023(16), (25), and (26) of Pub. L. 105-206 effective July 22, 1998, see section 6023(32) of Pub. L. 105-206, set out as a note under section 34 of this title.

Amendment by section 6016(b) of Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

Amendment by section 9009(a)-(b)(2) of Pub. L. 105-178 effective Oct. 1, 1998, see section 9009(c) of Pub. L. 105-178, set out as a note under section 6421 of this title.