

45.	Provisions relating to expatriated enti- ties	4985
46.	Golden parachute payments	4999
47.	Certain group health plans	5000

AMENDMENTS

2004—Pub. L. 108-357, title VIII, §802(c)(2), Oct. 22, 2004, 118 Stat. 1568, added item for chapter 45.

1990—Pub. L. 101-508, title XI, §11801(b)(17), Nov. 5, 1990, 104 Stat. 1388-522, struck out item for chapter 37 “Sugar, coconut and palm oil”.

1989—Pub. L. 101-239, title VI, §6202(b)(4)(B), title VII, §7841(d)(4), Dec. 19, 1989, 103 Stat. 2233, 2428, substituted semicolon for comma in item for chapter 42 and struck out “large” after “Certain” in item for chapter 47.

1988—Pub. L. 100-418, title I, §1941(b)(3)(A), Aug. 23, 1988, 102 Stat. 1324, struck out item for chapter 45 “Windfall profit tax on domestic crude oil”.

1987—Pub. L. 100-203, title X, §10712(c)(8), Dec. 22, 1987, 101 Stat. 1330-467, substituted “and certain other tax-exempt organizations” for “black lung benefit trusts” in item for chapter 42.

1986—Pub. L. 99-509, title IX, §9319(d)(2), Oct. 21, 1986, 100 Stat. 2012, added item for chapter 47.

1984—Pub. L. 98-369, div. A, title I, §67(d)(2), July 18, 1984, 98 Stat. 587, added item for chapter 46.

1983—Pub. L. 97-424, title V, §512(b)(2)(B), Jan. 6, 1983, 96 Stat. 2177, substituted “Retail excise taxes” for “Special fuels” in item for chapter 31.

1982—Pub. L. 97-248, title III, §310(b)(4)(B), Sept. 3, 1982, 96 Stat. 598, added item for chapter 39.

1980—Pub. L. 96-510, title II, §211(b), Dec. 11, 1980, 94 Stat. 2801, added item for chapter 38.

Pub. L. 96-223, §101(a)(2), Apr. 2, 1980, 94 Stat. 250, added item for chapter 45.

1978—Pub. L. 95-227, §4(c)(2)(C), Feb. 10, 1978, 92 Stat. 22, inserted “, black lung benefit trusts” after “foundations” in item for chapter 42.

1976—Pub. L. 94-455, title XIII, §1307(d)(3)(A), title XVI, §1605(c), title XIX, §§1904(b)(7)(E), (10)(G), 1952(n)(6), Oct. 4, 1976, 90 Stat. 1728, 1755, 1815, 1818, 1846, substituted “41. Public charities” for “41. Interest equalization tax” added item for chapter 44 and struck out items for chapters “38. Import taxes” and “39. Regulatory taxes”.

1974—Pub. L. 93-406, title II, §1016(b)(2), Sept. 2, 1974, 88 Stat. 932, added item for chapter 43.

1969—Pub. L. 91-172, title I, §101(j)(59), Dec. 30, 1969, 83 Stat. 532, added item for chapter 42.

1964—Pub. L. 88-563, §2(b), Sept. 2, 1964, 78 Stat. 841, added item for chapter 41.

CHAPTER 31—RETAIL EXCISE TAXES

Subchapter		Sec. ¹
A.	Luxury passenger vehicles ²	4001
B.	Special fuels	4041
C.	Heavy trucks and trailers	4051

PRIOR PROVISIONS

The provisions of a prior chapter 31, Miscellaneous Excise Taxes, were set out as:

Subchapter (A), Jewelry and related items, comprising sections 4001 to 4003;

Subchapter (B), Furs, comprising sections 4011 to 4013;

Subchapter (C), Toilet preparations, comprising sections 4021 and 4022;

Subchapter (D), Luggage, handbags, etc., comprising section 4031;

Subchapter (E), Special fuels, comprising sections 4041 and 4042; and

Subchapter (F), Special provisions applicable to retailers tax, comprising sections 4051 to 4058.

The headings for subchs. (A) to (D) were struck out by section 101(b)(1) and the listed sections were re-

pealed by section 101(a) of Pub. L. 89-44, title I, June 21, 1965, 79 Stat. 136, the Excise Tax Reduction Act of 1965, applicable with respect to articles sold on or after June 22, 1965, as provided in section 701(a) of Pub. L. 89-44, set out as an Effective Date of 1965 Amendment note under section 4161 of this title.

The headings for subchs. (E) and (F) were stricken by section 1904(a)(1)(A) of Pub. L. 94-455, title XIX, Oct. 4, 1976, 90 Stat. 1810, the Tax Reform Act of 1976. Sections 4051 to 4053 were repealed by section 101(b)(2) of Pub. L. 89-44, title I, June 21, 1965, 79 Stat. 136, applicable with respect to articles sold on or after June 22, 1965, as provided in section 701(a) of Pub. L. 89-44, set out as an Effective Date of 1965 Amendment note under section 4061 of this title; and sections 4042 and 4054 to 4058 were repealed by section 1904(a)(1)(D) of Pub. L. 94-455, title XIX, Oct. 4, 1976, 90 Stat. 1811, effective Feb. 1, 1977, as provided in section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

The subject matter of the prior sections was as follows:

A prior section 4001, acts Aug. 16, 1954, ch. 736, 68A Stat. 473; Sept. 2, 1958, Pub. L. 85-859, title I, §101, 72 Stat. 1275; Sept. 21, 1959, Pub. L. 86-344, §1(a), 73 Stat. 617, imposed an excise tax equivalent to 10 percent of selling price upon jewelry, stones, watches, clocks, case and movements for watches and clocks, flatware and hollow ware, opera glasses, lorgnettes, marine glasses, field glasses, and binoculars.

A prior section 4002, act Aug. 16, 1954, ch. 736, 68A Stat. 473, defined “articles sold at retail” to include articles sold at auction.

A prior section 4003, acts Aug. 16, 1954, ch. 736, 68A Stat. 474; Sept. 2, 1958, Pub. L. 85-859, title I, §102, 72 Stat. 1276, specified exemptions to tax imposed by section 4001.

A prior section 4011, act Aug. 16, 1954, ch. 736, 68A Stat. 475, imposed an excise tax equivalent to 10 percent of selling price upon fur articles.

A prior section 4012, act Aug. 16, 1954, ch. 736, 68A Stat. 475, defined “article sold at retail” to include articles manufactured from material supplied by customer and articles sold at auction.

A prior section 4013, act Aug. 16, 1954, ch. 736, 68A Stat. 475, specified exemptions to tax imposed by section 4011.

A prior section 4021, acts Aug. 16, 1954, ch. 736, 68A Stat. 476; Apr. 8, 1960, Pub. L. 86-413, §1, 74 Stat. 31, imposed an excise tax equivalent to 10 percent of selling price upon toilet preparations.

A prior section 4022, act Aug. 16, 1954, ch. 736, 68A Stat. 476, specified certain exemptions from tax imposed by section 4021, including items for babies, items used in barber shops and beauty parlors, and miniature samples.

A prior section 4031, acts Aug. 16, 1954, ch. 736, 68A Stat. 477; Sept. 2, 1958, Pub. L. 85-859, title I, §103, 72 Stat. 1276, imposed an excise tax equivalent to 10 percent of selling price upon luggage and handbags, including billfolds and wallets, traveler’s garment bags, and briefcases.

A prior section 4042, act Aug. 16, 1954, ch. 736, 68A Stat. 478, provided a cross reference to section 4222 for exemption from tax where special motor fuels are sold for use for certain vessels.

A prior section 4051, act Aug. 16, 1954, ch. 736, 68A Stat. 479, defined price for which articles were sold for purposes of determining retailers excise taxes.

A prior section 4052, act Aug. 16, 1954, ch. 736, 68A Stat. 479, provided that lease of an article would be considered sale of article for excise tax purposes.

A prior section 4053, acts Aug. 16, 1954, ch. 736, 68A Stat. 479; Sept. 2, 1958, Pub. L. 85-859, title I, §104, 72 Stat. 1276, made provision for imposition of retailers tax on installment sales.

A prior section 4054, act Aug. 16, 1954, ch. 736, 68A Stat. 479, related to application of taxes to retail sales by United States or by any agency or instrumentality of United States unless specifically exempted from such tax.

¹ Section numbers editorially supplied.

² So in original. Does not conform to subchapter heading.

A prior section 4055, act Aug. 16, 1954, ch. 736, 68A Stat. 480; June 21, 1965, Pub. L. 89-44, title I, §101(b)(3), 79 Stat. 136, exempted from taxes articles sold for exclusive use of any State, Territory of United States, or any political subdivision thereof, or District of Columbia, including use by such entities of any liquid as a fuel.

A prior section 4056, act Aug. 16, 1954, ch. 736, 68A Stat. 480, provided that no tax shall be imposed upon sale of any article for export, or for shipment to a possession of United States and in due course so shipped and exported.

A prior section 4057, added Pub. L. 85-859, title I, §105(a), Sept. 2, 1958, 72 Stat. 1277; amended Pub. L. 86-344, §2(a), Sept. 21, 1959, 73 Stat. 617; Pub. L. 89-44, title I, §101(b)(4), June 21, 1965, 79 Stat. 136; Pub. L. 91-172, title I, §101(j)(25), Dec. 30, 1969, 83 Stat. 528, provided an exception with respect to sale of any article to a non-profit educational organization for its exclusive use including use of any liquid as a fuel and defined "non-profit educational organization".

A prior section 4058, act Aug. 16, 1954, ch. 736, 68A Stat. 480, §4058, formerly 4057; renumbered Sept. 2, 1958, Pub. L. 85-859, title I, §105(a), 72 Stat. 1277, related to cross references for exemption of sales to United States in certain cases and administrative provisions of general application.

AMENDMENTS

1993—Pub. L. 103-66, title XIII, §13161(b)(3), Aug. 10, 1993, 107 Stat. 453, substituted "Luxury passenger vehicles" for "Certain luxury items" in item for subchapter A.

1990—Pub. L. 101-508, title XI, §11221(e), Nov. 5, 1990, 104 Stat. 1388-444, added item for subchapter A and redesignated former items for subchapters A and B as B and C, respectively.

1983—Pub. L. 97-424, title V, §512(b)(2)(A), Jan. 6, 1983, 96 Stat. 2177, substituted "Retail Excise Taxes" for "Special Fuels" in chapter heading, and added an analysis for subchapters A and B.

1976—Pub. L. 94-455, title XIX, §1904(a)(1)(A), Oct. 4, 1976, 90 Stat. 1810, substituted "Special Fuels" for "Retailers Excise Taxes" in chapter heading.

Subchapter A—Luxury Passenger Automobiles

Sec.	
4001.	Imposition of tax.
4002.	1st retail sale; uses, etc. treated as sales; determination of price.
4003.	Special rules.

PRIOR PROVISIONS

This subchapter consisted of part I with subparts A (§§4001-4004) and B (§§4006, 4007) and part II (§§4011, 4012), prior to being amended generally by Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449.

Another prior subchapter A of chapter 31 was redesignated subchapter B by Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-438.

AMENDMENTS

1993—Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449, amended subchapter heading and analysis generally, substituting "Luxury Passenger Automobiles" for "Certain Luxury Items" in subchapter heading, striking out part analysis consisting of parts I "Imposition of taxes" and II "Rules of general applicability", part I heading "IMPOSITION OF TAXES", subpart analysis consisting of subparts A "Passenger vehicles, boats, and aircraft" and B "Jewelry and furs", and subpart A heading "Passenger Vehicles, Boats, and Aircraft", substituting "Imposition of tax" for "Passenger vehicles" in item 4001, "1st retail sale; uses, etc. treated as sales; determination of price" for "Boats" in item 4002, and "Special rules" for "Aircraft" in item 4003, and striking out item 4004 "Rules applicable to subpart A".

§ 4001. Imposition of tax

(a) Imposition of tax

(1) In general

There is hereby imposed on the 1st retail sale of any passenger vehicle a tax equal to 10 percent of the price for which so sold to the extent such price exceeds the applicable amount.

(2) Applicable amount

(A) In general

Except as provided in subparagraphs (B) and (C), the applicable amount is \$30,000.

(B) Qualified clean-fuel vehicle property

In the case of a passenger vehicle which is propelled by a fuel which is not a clean-burning fuel and to which is installed qualified clean-fuel vehicle property (as defined in section 179A(c)(1)(A)) for purposes of permitting such vehicle to be propelled by a clean-burning fuel, the applicable amount is equal to the sum of—

(i) the dollar amount in effect under subparagraph (A), plus

(ii) the increase in the price for which the passenger vehicle was sold (within the meaning of section 4002) due to the installation of such property.

(C) Purpose built passenger vehicle

(i) In general

In the case of a purpose built passenger vehicle, the applicable amount is equal to 150 percent of the dollar amount in effect under subparagraph (A).

(ii) Purpose built passenger vehicle

For purposes of clause (i), the term "purpose built passenger vehicle" means a passenger vehicle produced by an original equipment manufacturer and designed so that the vehicle may be propelled primarily by electricity.

(b) Passenger vehicle

(1) In general

For purposes of this subchapter, the term "passenger vehicle" means any 4-wheeled vehicle—

(A) which is manufactured primarily for use on public streets, roads, and highways, and

(B) which is rated at 6,000 pounds unloaded gross vehicle weight or less.

(2) Special rules

(A) Trucks and vans

In the case of a truck or van, paragraph (1)(B) shall be applied by substituting "gross vehicle weight" for "unloaded gross vehicle weight".

(B) Limousines

In the case of a limousine, paragraph (1) shall be applied without regard to subparagraph (B) thereof.

(c) Exceptions for taxicabs, etc.

The tax imposed by this section shall not apply to the sale of any passenger vehicle for

use by the purchaser exclusively in the active conduct of a trade or business of transporting persons or property for compensation or hire.

(d) Exemption for law enforcement uses, etc.

No tax shall be imposed by this section on the sale of any passenger vehicle—

- (1) to the Federal Government, or a State or local government, for use exclusively in police, firefighting, search and rescue, or other law enforcement or public safety activities, or in public works activities, or
- (2) to any person for use exclusively in providing emergency medical services.

(e) Inflation adjustment

(1) In general

The \$30,000 amount in subsection (a) shall be increased by an amount equal to—

- (A) \$30,000, multiplied by
- (B) the cost-of-living adjustment under section 1(f)(3) for the calendar year in which the vehicle is sold, determined by substituting “calendar year 1990” for “calendar year 1992” in subparagraph (B) thereof.

(2) Rounding

If any amount as adjusted under paragraph (1) is not a multiple of \$2,000, such amount shall be rounded to the next lowest multiple of \$2,000.

(f) Phasedown

For sales occurring in calendar years after 1995 and before 2003, subsection (a)(1) and section 4003(a) shall be applied by substituting for “10 percent”, each place it appears, the percentage determined in accordance with the following table:

If the calendar year is:	The percentage is:
1996	9 percent
1997	8 percent
1998	7 percent
1999	6 percent
2000	5 percent
2001	4 percent
2002	3 percent

(g) Termination

The taxes imposed by this section and section 4003 shall not apply to any sale, use, or installation after December 31, 2002.

(Added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449; Pub. L. 104-188, title I, §§1607(a), (b), 1703(c)(1), Aug. 20, 1996, 110 Stat. 1839, 1875; Pub. L. 105-34, title IX, §906(a)-(b)(2), title XVI, §1601(f)(3)(A), (B), Aug. 5, 1997, 111 Stat. 874, 875, 1090.)

AMENDMENTS

1997—Subsec. (a). Pub. L. 105-34, §906(a), amended heading and text of subsec. (a) generally. Prior to amendment, text read as follows: “There is hereby imposed on the 1st retail sale of any passenger vehicle a tax equal to 10 percent of the price for which so sold to the extent such price exceeds \$30,000.”

Subsec. (e)(1). Pub. L. 105-34, §906(b)(1), struck out “and section 4003(a)” after “in subsection (a)” in introductory provisions.

Subsec. (f). Pub. L. 105-34, §1601(f)(3)(A)(i), inserted “and section 4003(a)” after “subsection (a)”.

Pub. L. 105-34, §1601(f)(3)(A)(ii), inserted “, each place it appears,” before “the percentage”.

Pub. L. 105-34, §906(b)(2), substituted “subsection (a)(1)” for “subsection (a)”.

Subsec. (g). Pub. L. 105-34, §1601(f)(3)(B), substituted “taxes imposed by this section and section 4003” for “tax imposed by this section” and “, use, or installation” for “or use”.

1996—Subsec. (e). Pub. L. 104-188, §1703(c)(1), reenacted heading without change and amended text generally. Prior to amendment, text read as follows:

“(1) IN GENERAL.—If, for any calendar year, the excess (if any) of—

“(A) \$30,000, increased by the cost-of-living adjustment for the calendar year, over

“(B) the dollar amount in effect under subsection (a) for the calendar year, is equal to or greater than \$2,000, then the \$30,000 amount in subsection (a) and section 4003(a) (as previously adjusted under this subsection) for any subsequent calendar year shall be increased by the amount of such excess rounded to the next lowest multiple of \$2,000.

“(2) COST-OF-LIVING ADJUSTMENT.—For purposes of paragraph (1), the cost-of-living adjustment for any calendar year shall be the cost-of-living adjustment under section 1(f)(3) for such calendar year, determined by substituting ‘calendar year 1990’ for ‘calendar year 1992’ in subparagraph (B) thereof.”

Subsec. (f). Pub. L. 104-188, §1607(b), added subsec. (f). Former subsec. (f) redesignated (g).

Pub. L. 104-188, §1607(a), substituted “December 31, 2002” for “December 31, 1999”.

Subsec. (g). Pub. L. 104-188, §1607(b), redesignated subsec. (f) as (g).

1993—Pub. L. 103-66 amended section generally, substituting “Imposition of tax” for “Passenger vehicles” in section catchline and “this subchapter” for “subsection (a)” in subsec. (b)(1) and adding subsecs. (d) to (f).

EFFECTIVE DATE OF 1997 AMENDMENT

Section 906(c) of Pub. L. 105-34 provided that: “The amendments made by this section [amending this section and section 4003 of this title] shall apply to sales and installations occurring after the date of the enactment of this Act [Aug. 5, 1997].”

Section 1601(f)(3)(C) of Pub. L. 105-34 provided that: “The amendments made by this paragraph [amending this section] shall apply to sales after the date of the enactment of this Act [Aug. 5, 1997].”

Amendment by section 1601(f)(3)(A), (B) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Section 1607(c) of Pub. L. 104-188 provided that: “The amendments made by this section [amending this section] shall apply with respect to sales occurring after the date which is 7 days after the date of the enactment of this Act [Aug. 20, 1996].”

Section 1703(c)(2) of Pub. L. 104-188 provided that: “The amendment made by paragraph (1) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 20, 1996].”

EFFECTIVE DATE OF 1993 AMENDMENT

Section 13161(c) of Pub. L. 103-66 provided that: “The amendments made by this section [amending this section and sections 4002, 4003, 4221, and 4222 of this title and omitting sections 4004, 4006, 4007, 4011, and 4012 of this title] shall take effect on January 1, 1993, except that the provisions of section 4001(e) of the Internal Revenue Code of 1986 (as amended by subsection (a)) shall take effect on the date of the enactment of this Act [Aug. 10, 1993].”

EFFECTIVE DATE

Section 11221(f) of Pub. L. 101-508 provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this subchapter, redesignating former subchapters A and B of this chapter as subchapters B and C, respectively, and amending sections 4221, 4222, and 4293 of this title] shall take effect on January 1, 1991.

“(2) EXCEPTION FOR BINDING CONTRACTS.—In determining whether any tax imposed by subchapter A of chapter 31 of the Internal Revenue Code of 1986, as added by this section, applies to any sale after December 31, 1990, there shall not be taken into account the amount paid for any article (or any part or accessory therefor) if the purchaser held on September 30, 1990, a contract (which was binding on such date and at all times thereafter before the purchase) for the purchase of such article (or such part or accessory).”

§ 4002. 1st retail sale; uses, etc. treated as sales; determination of price

(a) 1st retail sale

For purposes of this subchapter, the term “1st retail sale” means the 1st sale, for a purpose other than resale, after manufacture, production, or importation.

(b) Use treated as sale

(1) In general

If any person uses a passenger vehicle (including any use after importation) before the 1st retail sale of such vehicle, then such person shall be liable for tax under this subchapter in the same manner as if such vehicle were sold at retail by him.

(2) Exemption for further manufacture

Paragraph (1) shall not apply to use of a vehicle as material in the manufacture or production of, or as a component part of, another vehicle taxable under this subchapter to be manufactured or produced by him.

(3) Exemption for demonstration use

Paragraph (1) shall not apply to any use of a passenger vehicle as a demonstrator.

(4) Exception for use after importation of certain vehicles

Paragraph (1) shall not apply to the use of a vehicle after importation if the user or importer establishes to the satisfaction of the Secretary that the 1st use of the vehicle occurred before January 1, 1991, outside the United States.

(5) Computation of tax

In the case of any person made liable for tax by paragraph (1), the tax shall be computed on the price at which similar vehicles are sold at retail in the ordinary course of trade, as determined by the Secretary.

(c) Leases considered as sales

For purposes of this subchapter—

(1) In general

Except as otherwise provided in this subsection, the lease of a vehicle (including any renewal or any extension of a lease or any subsequent lease of such vehicle) by any person shall be considered a sale of such vehicle at retail.

(2) Special rules for long-term leases

(A) Tax not imposed on sale for leasing in a qualified lease

The sale of a passenger vehicle to a person engaged in a passenger vehicle leasing or

rental trade or business for leasing by such person in a long-term lease shall not be treated as the 1st retail sale of such vehicle.

(B) Long-term lease

For purposes of subparagraph (A), the term “long-term lease” means any long-term lease (as defined in section 4052).

(C) Special rules

In the case of a long-term lease of a vehicle which is treated as the 1st retail sale of such vehicle—

(i) Determination of price

The tax under this subchapter shall be computed on the lowest price for which the vehicle is sold by retailers in the ordinary course of trade.

(ii) Payment of tax

Rules similar to the rules of section 4217(e)(2) shall apply.

(iii) No tax where exempt use by lessee

No tax shall be imposed on any lease payment under a long-term lease if the lessee’s use of the vehicle under such lease is an exempt use (as defined in section 4003(b)) of such vehicle.

(d) Determination of price

(1) In general

In determining price for purposes of this subchapter—

(A) there shall be included any charge incident to placing the passenger vehicle in condition ready for use,

(B) there shall be excluded—

(i) the amount of the tax imposed by this subchapter,

(ii) if stated as a separate charge, the amount of any retail sales tax imposed by any State or political subdivision thereof or the District of Columbia, whether the liability for such tax is imposed on the vendor or vendee, and

(iii) the value of any component of such passenger vehicle if—

(I) such component is furnished by the 1st user of such passenger vehicle, and

(II) such component has been used before such furnishing, and

(C) the price shall be determined without regard to any trade-in.

(2) Other rules

Rules similar to the rules of paragraphs (2) and (4) of section 4052(b) shall apply for purposes of this subchapter.

(Added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 450.)

AMENDMENTS

1993—Pub. L. 103-66 amended section generally, substituting provisions relating to imposition of luxury tax upon first retail sale or use of luxury automobile for provisions relating to imposition of similar tax upon boats.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1993, see section 13161(c) of Pub. L. 103-66, set out as a note under section 4001 of this title.

§ 4003. Special rules**(a) Separate purchase of vehicle and parts and accessories therefor**

Under regulations prescribed by the Secretary—

(1) In general

Except as provided in paragraph (2), if—

(A) the owner, lessee, or operator of any passenger vehicle installs (or causes to be installed) any part or accessory (other than property described in section 4001(a)(2)(B)) on such vehicle, and

(B) such installation is not later than the date 6 months after the date the vehicle was 1st placed in service,

then there is hereby imposed on such installation a tax equal to 10 percent of the price of such part or accessory and its installation.

(2) Limitation

The tax imposed by paragraph (1) on the installation of any part or accessory shall not exceed 10 percent of the excess (if any) of—

(A) the sum of—

(i) the price of such part or accessory and its installation,

(ii) the aggregate price of the parts and accessories (and their installation) installed before such part or accessory, plus

(iii) the price for which the passenger vehicle was sold, over

(B) the appropriate applicable amount as determined under section 4001(a)(2).

(3) Exceptions

Paragraph (1) shall not apply if—

(A) the part or accessory installed is a replacement part or accessory,

(B) the part or accessory is installed to enable or assist an individual with a disability to operate the vehicle, or to enter or exit the vehicle, by compensating for the effect of such disability, or

(C) the aggregate price of the parts and accessories (and their installation) described in paragraph (1) with respect to the vehicle does not exceed \$1,000 (or such other amount or amounts as the Secretary may by regulation prescribe).

The price of any part or accessory (and its installation) to which paragraph (1) does not apply by reason of this paragraph shall not be taken into account under paragraph (2)(A).

(4) Installers secondarily liable for tax

The owners of the trade or business installing the parts or accessories shall be secondarily liable for the tax imposed by this subsection.

(b) Imposition of tax on sales, etc., within 2 years of vehicles purchased tax-free**(1) In general**

If—

(A) no tax was imposed under this subchapter on the 1st retail sale of any passenger vehicle by reason of its exempt use, and

(B) within 2 years after the date of such 1st retail sale, such vehicle is resold by the pur-

chaser or such purchaser makes a substantial nonexempt use of such vehicle,

then such sale or use of such vehicle by such purchaser shall be treated as the 1st retail sale of such vehicle for a price equal to its fair market value at the time of such sale or use.

(2) Exempt use

For purposes of this subsection, the term “exempt use” means any use of a vehicle if the 1st retail sale of such vehicle is not taxable under this subchapter by reason of such use.

(c) Parts and accessories sold with taxable passenger vehicle

Parts and accessories sold on, in connection with, or with the sale of any passenger vehicle shall be treated as part of the vehicle.

(d) Partial payments, etc.

In the case of a contract, sale, or arrangement described in paragraph (2), (3), or (4) of section 4216(c), rules similar to the rules of section 4217(e)(2) shall apply for purposes of this subchapter.

(Added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 451; Pub. L. 105-34, title IX, §906(b)(3), (4), title XIV, §1401(a), Aug. 5, 1997, 111 Stat. 875, 1045.)

PRIOR PROVISIONS

Prior sections 4004, 4006, 4007, 4011, and 4012 of this title were omitted in the general revision of this subchapter by Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449.

Section 4004, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-440; amended Pub. L. 103-66, title XIII, §13162(a), Aug. 10, 1993, 107 Stat. 453, related to certain rules applicable to former subpart A of part I of this subchapter.

Section 4006, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-441, related to imposition of tax on 1st retail sale of jewelry.

Section 4007, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-442, related to imposition of tax on 1st retail sale of furs.

Section 4011, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-442, provided definitions and special rules for purposes of this subchapter.

Section 4012, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-444, provided that taxes imposed by this subchapter did not apply to any sale or use after Dec. 31, 1999.

AMENDMENTS

1997—Subsec. (a)(1). Pub. L. 105-34, §906(b)(3), inserted “(other than property described in section 4001(a)(2)(B))” after “part or accessory”.

Subsec. (a)(2)(B). Pub. L. 105-34, §906(b)(4), amended subpar. (B) generally, substituting “the appropriate applicable amount as determined under section 4001(a)(2)” for “\$30,000”.

Subsec. (a)(3)(C). Pub. L. 105-34, §1401(a), substituted “\$1,000” for “\$200”.

1993—Pub. L. 103-66 amended section generally, substituting provisions prescribing special rules applicable to imposition of luxury passenger automobile tax for provisions relating to imposition of similar tax on aircraft.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 906(b)(3), (4) of Pub. L. 105-34 applicable to sales and installations occurring after Aug. 5, 1997, see section 906(c) of Pub. L. 105-34, set out as a note under section 4001 of this title.

Section 1401(b) of Pub. L. 105-34 provided that: “The amendments made by subsection (a) [amending this section and section 4051 of this title] shall apply to installations on vehicles sold after the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1993, see section 13161(c) of Pub. L. 103-66, set out as a note under section 4001 of this title.

Subchapter B—Special Fuels

Sec.

4041. Imposition of tax.
4042. Tax on fuel used in commercial transportation on inland waterways.

PRIOR PROVISIONS

A prior subchapter B of chapter 31 was redesignated subchapter C by Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-438.

AMENDMENTS

1990—Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-438, redesignated this subchapter, formerly subchapter A, as subchapter B. Former subchapter B redesignated C.

1978—Pub. L. 95-502, title II, §202(c), Oct. 21, 1978, 92 Stat. 1697, added item 4042.

1976—Pub. L. 94-455, title XIX, §1904(a)(1)(A), Oct. 4, 1976, 90 Stat. 1810, added item 4041.

§ 4041. Imposition of tax

(a) Diesel fuel and special motor fuels

(1) Tax on diesel fuel and kerosene in certain cases

(A) In general

There is hereby imposed a tax on any liquid other than gasoline (as defined in section 4083)—

(i) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle or a diesel-powered train for use as a fuel in such vehicle or train, or

(ii) used by any person as a fuel in a diesel-powered highway vehicle or a diesel-powered train unless there was a taxable sale of such fuel under clause (i).

(B) Exemption for previously taxed fuel

No tax shall be imposed by this paragraph on the sale or use of any liquid if tax was imposed on such liquid under section 4081 (other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate) and the tax thereon was not credited or refunded.

(C) Rate of tax

(i) In general

Except as otherwise provided in this subparagraph, the rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4081(a)(2)(A) on diesel fuel which is in effect at the time of such sale or use.

(ii) Rate of tax on trains

In the case of any sale for use, or use, of diesel fuel in a train, the rate of tax imposed by this paragraph shall be—

- (I) 3.3 cents per gallon after December 31, 2004, and before July 1, 2005,

(II) 2.3 cents per gallon after June 30, 2005, and before January 1, 2007, and

(III) 0 after December 31, 2006.

(iii) Rate of tax on certain buses

(I) In general

Except as provided in subclause (II), in the case of fuel sold for use or used in a use described in section 6427(b)(1) (after the application of section 6427(b)(3)), the rate of tax imposed by this paragraph shall be 7.3 cents per gallon (4.3 cents per gallon after September 30, 2011).

(II) School bus and intracity transportation

No tax shall be imposed by this paragraph on any sale for use, or use, described in subparagraph (B) or (C) of section 6427(b)(2).

(2) Alternative fuels

(A) In general

There is hereby imposed a tax on any liquid (other than gas oil, fuel oil, or any product taxable under section 4081 (other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate))—

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat for use as a fuel in such motor vehicle or motorboat, or

(ii) used by any person as a fuel in a motor vehicle or motorboat unless there was a taxable sale of such liquid under clause (i).

(B) Rate of tax

The rate of the tax imposed by this paragraph shall be—

(i) except as otherwise provided in this subparagraph, the rate of tax specified in section 4081(a)(2)(A)(i) which is in effect at the time of such sale or use, and

(ii) in the case of liquefied natural gas, any liquid fuel (other than ethanol and methanol) derived from coal (including peat), and liquid hydrocarbons derived from biomass (as defined in section 45K(c)(3)), 24.3 cents per gallon.

(3) Compressed natural gas

(A) In general

There is hereby imposed a tax on compressed natural gas—

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat for use as a fuel in such motor vehicle or motorboat, or

(ii) used by any person as a fuel in a motor vehicle or motorboat unless there was a taxable sale of such gas under clause (i).

The rate of the tax imposed by this paragraph shall be 18.3 cents per energy equivalent of a gallon of gasoline.

(B) Bus uses

No tax shall be imposed by this paragraph on any sale for use, or use, described in subparagraph (B) or (C) of section 6427(b)(2) (relating to school bus and intracity transportation).

(C) Administrative provisions

For purposes of applying this title with respect to the taxes imposed by this subsection, references to any liquid subject to tax under this subsection shall be treated as including references to compressed natural gas subject to tax under this paragraph, and references to gallons shall be treated as including references to energy equivalent of a gallon of gasoline with respect to such gas.

(b) Exemption for off-highway business use; reduction in tax for qualified methanol and ethanol fuel**(1) Exemption for off-highway business use****(A) In general**

No tax shall be imposed by subsection (a) on liquids sold for use or used in an off-highway business use.

(B) Tax where other use

If a liquid on which no tax was imposed by reason of subparagraph (A) is used otherwise than in an off-highway business use, a tax shall be imposed by paragraph (1)(B), (2)(B), or (3)(A)(ii) of subsection (a) (whichever is appropriate) and by the corresponding provision of subsection (d)(1) (if any).

(C) Off-highway business use defined

For purposes of this subsection, the term “off-highway business use” has the meaning given to such term by section 6421(e)(2); except that such term shall not, for purposes of subsection (a)(1), include use in a diesel-powered train.

(2) Qualified methanol and ethanol fuel**(A) In general**

In the case of any qualified methanol or ethanol fuel—

(i) the rate applicable under subsection (a)(2) shall be the applicable blender rate per gallon less than the otherwise applicable rate (6 cents per gallon in the case of a mixture none of the alcohol in which consists of ethanol), and

(ii) subsection (d)(1) shall be applied by substituting “0.05 cent” for “0.1 cent” with respect to the sales and uses to which clause (i) applies.

(B) Qualified methanol or ethanol fuel

The term “qualified methanol or ethanol fuel” means any liquid at least 85 percent of which consists of methanol, ethanol, or other alcohol produced from coal (including peat).

(C) Applicable blender rate

For purposes of subparagraph (A)(i), the applicable blender rate is—

(i) except as provided in clause (ii), 5.4 cents, and

(ii) for sales or uses during calendar years 2001 through 2007, $\frac{1}{10}$ of the blender amount applicable under section 40(h)(2) for the calendar year in which the sale or use occurs.

(D) Termination

On and after October 1, 2007, subparagraph (A) shall not apply.

(c) Certain liquids used as a fuel in aviation**(1) In general**

There is hereby imposed a tax upon any liquid for use as a fuel other than aviation gasoline—

(A) sold by any person to an owner, lessee, or other operator of an aircraft for use in such aircraft, or

(B) used by any person in an aircraft unless there was a taxable sale of such fuel under subparagraph (A).

(2) Exemption for previously taxed fuel

No tax shall be imposed by this subsection on the sale or use of any liquid for use as a fuel other than aviation gasoline if tax was imposed on such liquid under section 4081 (other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate) and the tax thereon was not credited or refunded.

(3) Rate of tax

The rate of tax imposed by this subsection shall be 21.8 cents per gallon (4.3 cents per gallon with respect to any sale or use for commercial aviation).

(d) Additional taxes to fund Leaking Underground Storage Tank Trust Fund**(1) Tax on sales and uses subject to tax under subsection (a)**

In addition to the taxes imposed by subsection (a), there is hereby imposed a tax of 0.1 cent a gallon on the sale or use of any liquid (other than liquefied petroleum gas and other than liquefied natural gas) if tax is imposed by subsection (a)(1) or (2) on such sale or use.

(2) Liquids used in aviation

In addition to the taxes imposed by subsection (c), there is hereby imposed a tax of 0.1 cent a gallon on any liquid (other than gasoline (as defined in section 4083))—

(A) sold by any person to an owner, lessee, or other operator of an aircraft for use as a fuel in such aircraft, or

(B) used by any person as a fuel in an aircraft unless there was a taxable sale of such liquid under subparagraph (A).

No tax shall be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4081.

(3) Diesel fuel used in trains

In the case of any sale for use or use after December 31, 2006, there is hereby imposed a tax of 0.1 cent per gallon on any liquid other than gasoline (as defined in section 4083)—

(A) sold by any person to an owner, lessee, or other operator of a diesel-powered train for use as a fuel in such train, or

(B) used by any person as a fuel in a diesel-powered train unless there was a taxable sale of such fuel under subparagraph (A).

No tax shall be imposed by this paragraph on the sale or use of any liquid if tax was imposed on such liquid under section 4081.

(4) Termination

The taxes imposed by this subsection shall not apply during any period during which the

Leaking Underground Storage Tank Trust Fund financing rate under section 4081 does not apply.

(5) Nonapplication of exemptions other than for exports

For purposes of this section, the tax imposed under this subsection shall be determined without regard to subsections (f), (g) (other than with respect to any sale for export under paragraph (3) thereof), (h), and (l).

[(e) Repealed. Pub. L. 108-357, title VIII, § 853(d)(2)(C), Oct. 22, 2004, 118 Stat. 1613]

(f) Exemption for farm use

(1) Exemption

Under regulations prescribed by the Secretary, no tax shall be imposed under this section on any liquid sold for use or used on a farm for farming purposes.

(2) Use on a farm for farming purposes

For purposes of paragraph (1) of this subsection, use on a farm for farming purposes shall be determined in accordance with paragraphs (1), (2), and (3) of section 6420(c).

(g) Other exemptions

Under regulations prescribed by the Secretary, no tax shall be imposed under this section—

(1) on any liquid sold for use or used as supplies for vessels or aircraft (within the meaning of section 4221(d)(3));

(2) with respect to the sale of any liquid for the exclusive use of any State, any political subdivision of a State, or the District of Columbia, or with respect to the use by any of the foregoing of any liquid as a fuel;

(3) upon the sale of any liquid for export, or for shipment to a possession of the United States, and in due course so exported or shipped; and

(4) with respect to the sale of any liquid to a nonprofit educational organization for its exclusive use, or with respect to the use by a nonprofit educational organization of any liquid as a fuel.

For purposes of paragraph (4), the term “nonprofit educational organization” means an educational organization described in section 170(b)(1)(A)(ii) which is exempt from income tax under section 501(a). The term also includes a school operated as an activity of an organization described in section 501(c)(3) which is exempt from income tax under section 501(a), if such school normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

(h) Exemption for use by certain aircraft museums

(1) Exemption

Under regulations prescribed by the Secretary, no tax shall be imposed under this section on any liquid sold for use or used by an aircraft museum in an aircraft or vehicle owned by such museum and used exclusively for purposes set forth in paragraph (2)(C).

(2) Definition of aircraft museum

For purposes of this subsection, the term “aircraft museum” means an organization—

(A) described in section 501(c)(3) which is exempt from income tax under section 501(a),

(B) operated as a museum under charter by a State or the District of Columbia, and

(C) operated exclusively for the procurement, care, and exhibition of aircraft of the type used for combat or transport in World War II.

[(i) Repealed. Pub. L. 108-357, title VIII, § 853(d)(2)(D), Oct. 22, 2004, 118 Stat. 1613]

(j) Sales by United States, etc.

The taxes imposed by this section shall apply with respect to liquids sold at retail by the United States, or by any agency or instrumentality of the United States, unless sales by such agency or instrumentality are by statute specifically exempted from such taxes.

[(k) Repealed. Pub. L. 108-357, title III, § 301(c)(6), Oct. 22, 2004, 118 Stat. 1461]

(l) Exemption for certain uses

No tax shall be imposed under this section on any liquid sold for use in, or used in, a helicopter or a fixed-wing aircraft for purposes of providing transportation with respect to which the requirements of subsection (f) or (g) of section 4261 are met.

(m) Certain alcohol fuels

(1) In general

In the case of the sale or use of any partially exempt methanol or ethanol fuel the rate of the tax imposed by subsection (a)(2) shall be—

(A) after September 30, 1997, and before October 1, 2011—

(i) in the case of fuel none of the alcohol in which consists of ethanol, 9.15 cents per gallon, and

(ii) in any other case, 11.3 cents per gallon, and

(B) after September 30, 2011—

(i) in the case of fuel none of the alcohol in which consists of ethanol, 2.15 cents per gallon, and

(ii) in any other case, 4.3 cents per gallon.

(2) Partially exempt methanol or ethanol fuel

The term “partially exempt methanol or ethanol fuel” means any liquid at least 85 percent of which consists of methanol, ethanol, or other alcohol produced from natural gas.

(Aug. 16, 1954, ch. 736, 68A Stat. 478; Mar. 30, 1955, ch. 18, §3(a)(1), 69 Stat. 14; Mar. 29, 1956, ch. 115, §3(a)(1), 70 Stat. 66; Apr. 2, 1956, ch. 160, §2(a)(1), 70 Stat. 89; June 29, 1956, ch. 462, title II, §202, 70 Stat. 387; Pub. L. 85-859, title I, §119(b)(1), Sept. 2, 1958, 72 Stat. 1286; Pub. L. 86-342, title II, §201(b), Sept. 21, 1959, 73 Stat. 613; Pub. L. 87-61, title II, §201(a), (c), (d), June 29, 1961, 75 Stat. 123, 124; Pub. L. 89-44, title VIII, §802(a)(2), June 21, 1965, 79 Stat. 159; Pub. L. 91-258, title II, §202, May 21, 1970, 84 Stat. 237; Pub. L. 91-605, title III, §303(a)(1), (2), Dec. 31, 1970, 84 Stat. 1743; Pub. L. 94-280, title III, §303(a)(1), (2), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, §§1904(a)(1)(B), (C), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1810, 1811, 1834; Pub. L. 94-530, §1(a), Oct. 17,

1976, 90 Stat. 2487; Pub. L. 95-599, title V, § 502(a)(1), (b), Nov. 6, 1978, 92 Stat. 2756, 2757; Pub. L. 95-600, title VII, § 703(l)(1), (2), Nov. 6, 1978, 92 Stat. 2942; Pub. L. 95-618, title II, §§ 221(b)(1), 222(a)(2), 233(a)(3)(B), Nov. 9, 1978, 92 Stat. 3185, 3187, 3191; Pub. L. 96-223, title II, § 232(a)(2), Apr. 2, 1980, 94 Stat. 273; Pub. L. 96-298, § 1(a), July 1, 1980, 94 Stat. 829; Pub. L. 97-248, title II, § 279(a), (b)(1), Sept. 3, 1982, 96 Stat. 563; Pub. L. 97-424, title V, §§ 511(a)(2), (b)(1), (c)(2), (d)(2), (g)(1), 516(a)(1), (b)(1), Jan. 6, 1983, 96 Stat. 2169-2171, 2173, 2182, 2183; Pub. L. 98-369, div. A, title IX, §§ 911(a), 912(a), 913(a), title X, § 1018(a), July 18, 1984, 98 Stat. 1005, 1007, 1008, 1021; Pub. L. 99-499, title V, § 521(a)(2), (d)(1)-(3), Oct. 17, 1986, 100 Stat. 1776, 1779; Pub. L. 99-514, title IV, § 422(a)(1), (2), title XVII, § 1702(a), title XVIII, § 1878(c)(1), Oct. 22, 1986, 100 Stat. 2229, 2773, 2903; Pub. L. 100-17, title V, § 502(a)(1), (b)(1)-(3), (c)(1), Apr. 2, 1987, 101 Stat. 256, 257; Pub. L. 100-203, title X, § 10502(b), Dec. 22, 1987, 101 Stat. 1330-441; Pub. L. 100-223, title IV, §§ 402(b), 404(b), 405(b)(3), Dec. 30, 1987, 101 Stat. 1532, 1533, 1535; Pub. L. 100-647, title I, § 1017(c)(3), (4), title II, § 2001(d)(2), (3)(A)-(D), Nov. 10, 1988, 102 Stat. 3576, 3595; Pub. L. 101-508, title XI, §§ 11211(a)(4), (b)(3), (6)(C)-(E)(i), (F), (d)(1), (2), (e)(1), (2), 11213(b)(2)(A), (B), (d)(2)(B), (e)(3), Nov. 5, 1990, 104 Stat. 1388-423, 1388-425 to 1388-427, 1388-433, 1388-436; Pub. L. 102-240, title VIII, § 8002(b)(1), (2), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 103-66, title XIII, §§ 13163(a)(2), 13241(b)(2)(A), (B)(iii), (c), (e), (f)(1), (2), 13242(d)(3)-(13), Aug. 10, 1993, 107 Stat. 453, 510, 511, 522-524; Pub. L. 104-188, title I, §§ 1208, 1609(a)(3), (g)(3), (4)(A), Aug. 20, 1996, 110 Stat. 1776, 1841-1843; Pub. L. 105-2, § 2(a)(3), Feb. 28, 1997, 111 Stat. 4; Pub. L. 105-34, title IX, §§ 902(b)(1), (2), 907(a), (b), title X, §§ 1031(a)(3), 1032(e)(1), (2), title XIV, § 1435(b), title XVI, § 1601(f)(4)(A), (B), Aug. 5, 1997, 111 Stat. 873, 875, 929, 935, 1053, 1090; Pub. L. 105-178, title IX, §§ 9002(a)(1)(A)-(C), 9003(a)(1)(A), (B), (b)(2)(A), 9006(a), June 9, 1998, 112 Stat. 499, 501, 502, 506; Pub. L. 105-206, title VI, § 6010(g)(1), July 22, 1998, 112 Stat. 814; Pub. L. 108-357, title II, § 241(a)(1), (2)(A), title III, § 301(c)(5), (6), title VIII, § 853(a)(6), (d)(2)(A)-(E), Oct. 22, 2004, 118 Stat. 1437, 1461, 1611-1613; Pub. L. 109-58, title XIII, § 1362(b)(2), Aug. 8, 2005, 119 Stat. 1059; Pub. L. 109-59, title XI, §§ 11101(a)(1)(A)-(C), 11113(a), 11151(e)(2), 11161(b)(1), (3)(A), Aug. 10, 2005, 119 Stat. 1943, 1946, 1969-1971.)

AMENDMENTS

2005—Subsec. (a)(1)(B). Pub. L. 109-59, § 11161(b)(3)(A), struck out last sentence which read as follows: “This subparagraph shall not apply to aviation-grade kerosene.”

Pub. L. 109-58, § 1362(b)(2)(A), inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate)” after “section 4081”.

Subsec. (a)(1)(C)(iii)(I). Pub. L. 109-59, § 11101(a)(1)(A), substituted “2011” for “2005”.

Subsec. (a)(2). Pub. L. 109-59, § 11113(a)(3), substituted “Alternative fuels” for “Special motor fuels” in heading.

Subsec. (a)(2)(A). Pub. L. 109-58, § 1362(b)(2)(A), inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate)” after “section 4081” in introductory provisions.

Subsec. (a)(2)(B). Pub. L. 109-59, § 11113(a)(1)(C), struck out concluding provisions which read as follows: “In

the case of any sale or use after September 30, 2011, clause (ii) shall be applied by substituting ‘3.2 cents’ for ‘13.6 cents’, and clause (iii) shall be applied by substituting ‘2.8 cents’ for ‘11.9 cents.’”

Pub. L. 109-59, § 11101(a)(1)(B), substituted “2011” for “2005” in concluding provisions.

Subsec. (a)(2)(B)(i). Pub. L. 109-59, § 11113(a)(1)(A), inserted “and” at end.

Subsec. (a)(2)(B)(ii). Pub. L. 109-59, § 11151(e)(2), substituted “section 45K(c)(3)” for “section 29(c)(3)”.

Pub. L. 109-59, § 11113(a)(1)(B), (D), added cl. (ii) and struck out former cl. (ii) which read as follows: “13.6 cents per gallon in the case of liquefied petroleum gas, and”.

Subsec. (a)(2)(B)(iii). Pub. L. 109-59, § 11113(a)(1)(B), struck out cl. (iii) which read as follows: “11.9 cents per gallon in the case of liquefied natural gas.”

Subsec. (a)(3)(A). Pub. L. 109-59, § 11113(a)(2)(A), substituted “18.3 cents per energy equivalent of a gallon of gasoline” for “48.54 cents per MCF (determined at standard temperature and pressure)” in concluding provisions.

Subsec. (a)(3)(C). Pub. L. 109-59, § 11113(a)(2)(B), substituted “energy equivalent of a gallon of gasoline” for “MCF”.

Subsec. (b)(1)(A). Pub. L. 109-58, § 1362(b)(2)(B), which directed amendment of subpar. (A) by striking out “or (d)(1)”, was executed by striking out “or (d)(1)” after “subsection (a)” to reflect the probable intent of Congress.

Subsec. (c). Pub. L. 109-59, § 11161(b)(1)(D), substituted “Certain liquids used as a fuel in aviation” for “Aviation-grade kerosene” in heading.

Subsec. (c)(1). Pub. L. 109-59, § 11161(b)(1)(A), substituted “any liquid for use as a fuel other than aviation gasoline” for “aviation-grade kerosene” in introductory provisions.

Subsec. (c)(2). Pub. L. 109-59, § 11161(b)(1)(B), substituted “liquid for use as a fuel other than aviation gasoline” for “aviation-grade kerosene”.

Pub. L. 109-58, § 1362(b)(2)(A), inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate)” after “section 4081”.

Subsec. (c)(3). Pub. L. 109-59, § 11161(b)(1)(C), added par. (3) and struck out former par. (3) which read as follows: “The rate of tax imposed by this subsection shall be the rate of tax applicable under section 4081(a)(2)(A)(iv) which is in effect at the time of such sale or use.”

Subsec. (d)(5). Pub. L. 109-58, § 1362(b)(2)(C), added par. (5).

Subsec. (m)(1)(A), (B). Pub. L. 109-59, § 11101(a)(1)(C), substituted “2011” for “2005” in introductory provisions.

2004—Subsec. (a)(1). Pub. L. 108-357, § 853(a)(6)(B), inserted “and kerosene” after “diesel fuel” in heading.

Subsec. (a)(1)(B). Pub. L. 108-357, § 853(a)(6)(A), inserted at end “This subparagraph shall not apply to aviation-grade kerosene.”

Subsec. (a)(1)(C)(ii)(I) to (III). Pub. L. 108-357, § 241(a)(1), added subcls. (I) to (III) and struck out former subcls. (I) to (III) which read as follows:

“(I) 6.8 cents per gallon after September 30, 1993, and before October 1, 1995,

“(II) 5.55 cents per gallon after September 30, 1995, and before November 1, 1998, and

“(III) 4.3 cents per gallon after October 31, 1998.”

Subsec. (b)(2)(B). Pub. L. 108-357, § 301(c)(5), substituted “coal (including peat)” for “a substance other than petroleum or natural gas”.

Subsec. (c). Pub. L. 108-357, § 853(d)(2)(A), amended heading and text of subsec. (c) generally, substituting provisions relating to imposition of tax upon aviation-grade kerosene and providing exemption for fuel previously taxed under section 4081, for provisions relating to imposition of tax on nongasoline fuels where no tax had been imposed under section 4091.

Subsec. (d)(2). Pub. L. 108-357, § 853(d)(2)(B), substituted “section 4081” for “section 4091” in concluding provisions.

Subsec. (d)(3), (4). Pub. L. 108-357, § 241(a)(2)(A), added par. (3) and redesignated former par. (3) as (4).

Subsec. (e). Pub. L. 108-357, § 853(d)(2)(C), struck out heading and text of subsec. (e). Text read as follows: "If a liquid on which tax was imposed on the sale thereof is taxable at a higher rate under subsection (c)(1) of this section on the use thereof, there is hereby imposed a tax equal to the difference between the tax so imposed and the tax payable at such higher rate."

Subsec. (i). Pub. L. 108-357, § 853(d)(2)(D), struck out heading and text of subsec. (i). Text read as follows: "If any liquid is sold by any person for use as a fuel in an aircraft, it shall be presumed for purposes of this section that a tax imposed by this section applies to the sale of such liquid unless the purchaser is registered in such manner (and furnished such information in respect of the use of the liquid) as the Secretary shall by regulations provide."

Subsec. (k). Pub. L. 108-357, § 301(c)(6), struck out subsec. (k) which related to rates of tax in the case of the sale or use of any fuels containing alcohol.

Subsec. (m)(1). Pub. L. 108-357, § 853(d)(2)(E), reenacted heading without change and amended text of par. (1) generally, substituting provisions relating to rates of tax after Sept. 30, 1997, and before Oct. 1, 2005, and rates of tax after Sept. 30, 2005, for provisions relating to rates of tax after Sept. 30, 1997, and before Oct. 1, 2005, rates of tax after Sept. 30, 2005, and rate of tax imposed by subsec. (c)(1).

1998—Subsec. (a)(1)(C)(ii)(II). Pub. L. 105-178, § 9006(a)(1), substituted "November 1, 1998" for "October 1, 1999".

Subsec. (a)(1)(C)(iii)(III). Pub. L. 105-178, § 9006(a)(2), substituted "October 31, 1998" for "September 30, 1999".

Subsec. (a)(1)(C)(iii)(D). Pub. L. 105-178, § 9002(a)(1)(A), substituted "2005" for "1999".

Subsec. (a)(2)(B). Pub. L. 105-178, § 9002(a)(1)(B), substituted "2005" for "1999" in concluding provisions.

Subsec. (b)(2)(A)(i). Pub. L. 105-178, § 9003(b)(2)(A)(i), substituted "the applicable blender rate" for "5.4 cents".

Subsec. (b)(2)(C). Pub. L. 105-178, § 9003(b)(2)(A)(ii), added subpar. (C). Former subpar. (C) redesignated (D).

Pub. L. 105-178, § 9003(a)(1)(A), substituted "2007" for "2000".

Subsec. (b)(2)(D). Pub. L. 105-178, § 9003(b)(2)(A)(ii), redesignated subpar. (C) as (D).

Subsec. (k)(3). Pub. L. 105-178, § 9003(a)(1)(B), substituted "2007" for "2000".

Subsec. (l). Pub. L. 105-206 substituted "subsection (f) or (g)" for "subsection (e) or (f)".

Subsec. (m)(1)(A). Pub. L. 105-178, § 9002(a)(1)(C), substituted "2005" for "1999" in two places.

1997—Subsec. (a)(1)(A). Pub. L. 105-34, § 902(b)(1), substituted "or a diesel-powered train" for "a diesel-powered train, or a diesel-powered boat" in cls. (i) and (ii) and "vehicle or train" for "vehicle, train, or boat" in cl. (i).

Subsec. (a)(1)(D). Pub. L. 105-34, § 902(b)(2), struck out heading and text of subpar. (D). Text read as follows: "In the case of any sale for use, or use, of fuel in a diesel-powered motorboat—

"(i) no tax shall be imposed by subsection (a) or (d)(1) during the period beginning on the date which is 7 days after the date of the enactment of the Small Business Job Protection Act of 1996 and ending on December 31, 1997,

"(ii) effective during the period after September 30, 1999, and before January 1, 2000, the rate of tax imposed by this paragraph is 24.3 cents per gallon, and

"(iii) the termination of the tax under subsection (d) shall not occur before January 1, 2000."

Subsec. (a)(2). Pub. L. 105-34, § 907(a)(1), amended heading and text of par. (2) generally. Prior to amendment, text read as follows: "There is hereby imposed a tax on benzol, benzene, naphtha, liquefied petroleum gas, casing head and natural gasoline, or any other liquid (other than kerosene, gas oil, or fuel oil, or any product taxable under section 4081)—

"(A) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat for use as a fuel in such motor vehicle or motorboat, or

"(B) used by any person as a fuel in a motor vehicle or motorboat unless there was a taxable sale of such liquid under subparagraph (A).

The rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4081(a)(2)(A)(i) on gasoline which is in effect at the time of such sale or use."

Pub. L. 105-34, § 1601(f)(4)(B), substituted "section 4081(a)(2)(A)(i)" for "section 4081(a)(2)(A)" in concluding provisions.

Subsec. (a)(2)(A). Pub. L. 105-34, § 1032(e)(1), struck out "kerosene," after "(other than" in introductory provisions.

Subsec. (c)(1). Pub. L. 105-34, § 1032(e)(2), substituted "kerosene and any other liquid" for "any liquid" in introductory provisions.

Subsec. (c)(2). Pub. L. 105-34, § 1435(b), inserted "or by reason of section 4261(h)" before period at end.

Subsec. (c)(3). Pub. L. 105-2 amended heading and text of par. (3) generally. Prior to amendment, text read as follows: "The taxes imposed by paragraph (1) shall apply during the period beginning on September 1, 1982, and ending on December 31, 1995, and during the period beginning on the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996 and ending on December 31, 1996. The termination under the preceding sentence shall not apply to so much of the tax imposed by paragraph (1) as does not exceed 4.3 cents per gallon."

Subsec. (c)(3)(B). Pub. L. 105-34, § 1031(a)(3), substituted "September 30, 2007" for "September 30, 1997".

Subsec. (d)(1). Pub. L. 105-34, § 907(a)(2), inserted "and other than liquefied natural gas" after "liquefied petroleum gas".

Subsec. (l). Pub. L. 105-34, § 1601(f)(4)(A), struck out "helicopter" after "certain" in heading and inserted "or a fixed-wing aircraft" after "helicopter" in text.

Subsec. (m)(1)(A). Pub. L. 105-34, § 907(b), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: "the rate of the tax imposed by subsection (a)(2) shall be—

"(i) 11.3 cents per gallon after September 30, 1993, and before October 1, 1999, and

"(ii) 4.3 cents per gallon after September 30, 1999, and"

1996—Subsec. (a)(1)(D). Pub. L. 104-188, § 1208, added cl. (i) and redesignated former cls. (i) and (ii) as (ii) and (iii), respectively.

Subsec. (c)(2). Pub. L. 104-188, § 1609(g)(3)(A), redesignated par. (4) as (2) and struck out former par. (2) which read as follows:

"(2) GASOLINE.—There is hereby imposed a tax (at the rate specified in paragraph (3)) upon gasoline (as defined in section 4083)—

"(A) sold by any person to an owner, lessee, or other operator of an aircraft, for use as a fuel in such aircraft in noncommercial aviation; or

"(B) used by any person as a fuel in an aircraft in noncommercial aviation, unless there was a taxable sale of such product under subparagraph (A).

The tax imposed by this paragraph shall be in addition to any tax imposed under section 4081."

Subsec. (c)(3). Pub. L. 104-188, § 1609(g)(3), redesignated par. (5) as (3) and substituted "paragraph (1)" for "paragraphs (1) and (2)", and struck out former par. (3) which read as follows:

"(3) RATE OF TAX.—The rate of tax imposed by paragraph (2) on any gasoline is 1 cent per gallon."

Subsec. (c)(4). Pub. L. 104-188, § 1609(g)(3)(A), redesignated par. (4) as (2).

Subsec. (c)(5). Pub. L. 104-188, § 1609(g)(3)(A), redesignated par. (5) as (3).

Pub. L. 104-188, § 1609(a)(3), inserted "and during the period beginning on the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996 and ending on December 31, 1996" after "December 31, 1995".

Subsec. (k)(1)(A) to (C). Pub. L. 104-188, § 1609(g)(4)(A), inserted "and" at end of subpar. (A), substituted period for "and" at end of subpar. (B), and struck out subpar.

(C) which read as follows: “no tax shall be imposed by subsection (c)(2).”

1993—Subsec. (a)(1). Pub. L. 103-66, §13242(d)(3), amended heading and text of par. (1) generally. Prior to amendment, text read as follows: “There is hereby imposed a tax on any liquid (other than any product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle or diesel-powered boat for use as a fuel in such vehicle or boat, or

“(B) used by any person as a fuel in a diesel-powered highway vehicle or diesel-powered boat unless there was a taxable sale of such liquid under subparagraph (A).

The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the diesel fuel deficit reduction rate in effect under section 4091 at the time of such sale or use. No tax shall be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.”

Pub. L. 103-66, §13163(a)(2), substituted “diesel-powered highway vehicle or diesel-powered boat” for “diesel-powered highway vehicle” in subpars. (A) and (B) and “such vehicle or boat” for “such vehicle” in subpar. (A).

Subsec. (a)(2). Pub. L. 103-66, §13242(d)(4), in introductory provisions, struck out “or paragraph (1) of this subsection” after “section 4081” and, in closing provisions, substituted “The rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4081(a)(2)(A) on gasoline which is in effect at the time of such sale or use.” for “The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the deficit reduction rate in effect under section 4081 at the time of such sale or use.”

Subsec. (a)(3). Pub. L. 103-66, §13241(e)(1), added par. (3).

Subsec. (b)(1)(B). Pub. L. 103-66, §13242(d)(5)(A), substituted “paragraph (1)(B), (2)(B), or (3)(A)(ii)” for “paragraph (1)(B) or (2)(B)” and inserted before period at end “(if any)”.

Subsec. (b)(1)(C). Pub. L. 103-66, §13242(d)(5)(B), inserted before period at end “; except that such term shall not, for purposes of subsection (a)(1), include use in a diesel-powered train”.

Subsec. (b)(2)(A)(i). Pub. L. 103-66, §13242(d)(5)(C), struck out “Highway Trust Fund financing” before “rate applicable”.

Subsec. (c)(1). Pub. L. 103-66, §13242(d)(6), substituted “The rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4091(b)(1) which is in effect at the time of such sale or use.” for “The rate of the tax imposed by this paragraph shall be the sum of the Airport and Airway Trust Fund financing rate and the aviation fuel deficit reduction rate in effect under section 4091 at the time of such sale or use.” in concluding provisions.

Pub. L. 103-66, §13241(b)(2)(B)(iii), struck out “of 17.5 cents per gallon” before “upon any liquid” in introductory provisions and inserted “The rate of the tax imposed by this paragraph shall be the sum of the Airport and Airway Trust Fund financing rate and the aviation fuel deficit reduction rate in effect under section 4091 at the time of such sale or use.” before last sentence in concluding provisions.

Subsec. (c)(2). Pub. L. 103-66, §13242(d)(7), substituted “gasoline (as defined in section 4083)” for “any product taxable under section 4081”.

Subsec. (c)(3). Pub. L. 103-66, §13241(b)(2)(A), amended heading and text of par. (3) generally. Prior to amendment, text read as follows: “The rate of tax imposed by paragraph (2) on any gasoline is the excess of 15 cents a gallon over the sum of the Highway Trust Fund financing rate plus the deficit reduction rate at which tax was imposed on such gasoline under section 4081.”

Subsec. (c)(5). Pub. L. 103-66, §13242(d)(8), inserted at end “The termination under the preceding sentence

shall not apply to so much of the tax imposed by paragraph (1) as does not exceed 4.3 cents per gallon.”

Subsec. (d)(1). Pub. L. 103-66, §13241(e)(2), substituted “subsection (a)(1) or (2)” for “subsection (a)” before “on such sale or use”.

Subsec. (d)(2). Pub. L. 103-66, §13242(d)(9), (10), redesignated par. (3) as (2), substituted “(other than gasoline (as defined in section 4083))” for “(other than any product taxable under section 4081)”, and struck out heading and text of former par. (2). Text read as follows: “There is hereby imposed a tax of 0.1 cent a gallon on any liquid (other than a product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a diesel-powered train for use as a fuel in such train, or

“(B) used by any person as a fuel in a diesel-powered train unless there was a taxable sale of such liquid under subparagraph (A).

No tax shall be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.”

Subsec. (d)(3), (4). Pub. L. 103-66, §13242(d)(9), redesignated pars. (3) and (4) as (2) and (3), respectively.

Subsec. (f)(3). Pub. L. 103-66, §13241(f)(1), struck out heading and text of par. (3). Text read as follows: “Except with respect to the taxes imposed by subsection (d), paragraph (1) shall not apply on and after October 1, 1999.”

Subsec. (g). Pub. L. 103-66, §13241(f)(2), struck out at end “Except with respect to the taxes imposed by subsection (d), paragraphs (2) and (4) shall not apply on and after October 1, 1999.”

Subsec. (k)(1)(A). Pub. L. 103-66, §13242(d)(11), struck out “Highway Trust Fund financing” before “rates under paragraphs” and substituted “section 4081(c)” for “sections 4081(c) and 4091(c), as the case may be”.

Subsec. (k)(1)(B). Pub. L. 103-66, §13242(d)(12), substituted “4091(c)” for “4091(d)”.

Subsec. (m)(1)(A). Pub. L. 103-66, §13242(d)(13), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “under subsection (a)(2)—

“(i) the Highway Trust Fund financing rate shall be 5.75 cents per gallon, and

“(ii) the deficit reduction rate shall be 5.55 cents per gallon.”

Pub. L. 103-66, §13241(c), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “under subsection (a)(2) the Highway Trust Fund financing rate shall be 5.75 cents per gallon and the deficit reduction rate shall be 1.25 cents per gallon, and”.

Subsec. (m)(1)(B). Pub. L. 103-66, §13242(d)(13), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “the rate of the tax imposed by subsection (c)(1) shall be the comparable rate under section 4091(d)(1).”

1991—Subsecs. (f)(3), (g). Pub. L. 102-240 substituted “1999” for “1995”.

1990—Subsec. (a)(1). Pub. L. 101-508, §11211(b)(6)(C)(i), struck out “of 15 cents a gallon” after “imposed a tax” in introductory provisions and inserted before last sentence “The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the diesel fuel deficit reduction rate in effect under section 4091 at the time of such sale or use.”

Subsec. (a)(2). Pub. L. 101-508, §11211(b)(3), substituted “imposed a tax” for “imposed a tax of 9 cents a gallon” in introductory provisions and inserted at end “The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the deficit reduction rate in effect under section 4081 at the time of such sale or use.”

Subsec. (a)(3). Pub. L. 101-508, §11211(b)(6)(C)(ii), struck out par. (3) which provided that on and after Oct. 1, 1993, the taxes imposed by subsec. (a) shall not apply.

Subsec. (b)(2)(A)(i). Pub. L. 101-508, §11211(b)(6)(D), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “subsection (a)(2) shall be applied by substituting ‘3 cents’ for ‘9 cents’, and”.

Subsec. (b)(2)(C). Pub. L. 101-508, §11211(e)(1), substituted “2000” for “1993”.

Subsec. (c)(1). Pub. L. 101-508, §11213(b)(2)(A), substituted “17.5 cents” for “14 cents”.

Subsec. (c)(3). Pub. L. 101-508, §11211(a)(4), substituted “15 cents” for “12 cents” and “the sum of the Highway Trust Fund financing rate plus the deficit reduction rate” for “the Highway Trust Fund financing rate”.

Subsec. (c)(5). Pub. L. 101-508, §11213(d)(2)(B), substituted “1995” for “1990”.

Subsec. (c)(6). Pub. L. 101-508, §11213(e)(3), struck out par. (6) which provided cross reference to section 4283 for reduction of rates of taxes imposed by subsec. (c)(1) and (2) in certain circumstances.

Subsecs. (f)(3), (g). Pub. L. 101-508, §11211(d)(1), (2), substituted “1995” for “1993”.

Subsec. (k)(1)(A). Pub. L. 101-508, §11211(b)(6)(E)(i), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “subsection (a)(1) shall be applied by substituting ‘9 cents’ for ‘15 cents’, and”.

Subsec. (k)(1)(B). Pub. L. 101-508, §11213(b)(2)(B)(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “no tax shall be imposed by subsection (c)(1), and”.

Pub. L. 101-508, §11211(b)(6)(E)(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “subsection (a)(2) shall be applied by substituting ‘3 cents’ for ‘9 cents’, and”.

Subsec. (k)(1)(C). Pub. L. 101-508, §11211(b)(6)(E)(i), amended subpar. (C) generally. Prior to amendment, subpar. (C) read as follows: “no tax shall be imposed by subsection (c).”

Subsec. (k)(3). Pub. L. 101-508, §11211(e)(2), substituted “2000” for “1993”.

Subsec. (m)(1)(A). Pub. L. 101-508, §11211(b)(6)(F), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “subsection (a)(2) shall be applied by substituting ‘4½ cents’ for ‘9 cents’, and”.

Subsec. (m)(1)(B). Pub. L. 101-508, §11213(b)(2)(B)(ii), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “no tax shall be imposed by subsection (c).”

1988—Subsec. (b)(1)(A). Pub. L. 100-647, §2001(d)(3)(A), inserted reference to subsection (d)(1).

Subsec. (b)(1)(B). Pub. L. 100-647, §2001(d)(3)(B), inserted “and by the corresponding provision of subsection (d)(1)” before the period.

Subsec. (b)(1)(C). Pub. L. 100-647, §1017(c)(3), substituted “section 6421(e)(2)” for “section 6421(d)(2)”.

Subsec. (b)(2)(A). Pub. L. 100-647, §2001(d)(3)(D), amended subpar. (A) generally, inserting “(i)” before “subsection (a)(2)” and adding cl. (ii).

Subsec. (b)(3). Pub. L. 100-647, §2001(d)(3)(C), struck out par. (3) which coordinated subsec. (b) with taxes imposed by subsec. (d).

Subsec. (c)(3). Pub. L. 100-647, §2001(d)(2), substituted “the Highway Trust Fund financing rate at which” for “the rate at which”.

Subsec. (f)(3). Pub. L. 100-647, §1017(c)(4), amended par. (3) generally, substituting “paragraph (1) shall not apply on and after October 1, 1993” for “on and after October 1, 1993, paragraph (1) shall not apply”.

1987—Subsec. (a)(1). Pub. L. 100-203, §10502(b)(1), in heading substituted “Tax on diesel fuel where no tax imposed on fuel under section 4091” for “Diesel fuel” and in text inserted sentence at end that no tax be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.

Subsec. (a)(3). Pub. L. 100-17, §502(a)(1), substituted “1993” for “1988”.

Subsec. (b)(2)(C). Pub. L. 100-17, §502(b)(1), substituted “1993” for “1988”.

Subsec. (c)(1). Pub. L. 100-203, §10502(b)(2), in heading substituted “Tax on nongasoline fuels where no tax imposed on fuel under section 4091” for “In general” and in text inserted sentence at end that no tax be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.

Subsec. (c)(5). Pub. L. 100-223, §402(b), substituted “1990” for “1987”.

Subsec. (c)(6). Pub. L. 100-223, §405(b)(3), added par. (6).

Subsec. (d)(1). Pub. L. 100-203, §10502(b)(3), added par. (1), substituting new heading for “Liquids other than gasoline, etc., used in motor vehicles, motorboats, or trains”, and struck out text of former par. (1) which read as follows: “In addition to the taxes imposed by subsection (a), there is hereby imposed a tax of 0.1 cents a gallon on benzol, benzene, naphtha, casing head and natural gasoline, or any other liquid (other than kerosene, gas oil, liquefied petroleum gas, or fuel oil, or any product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a motor vehicle, motorboat, or train for use as a fuel in such motor vehicle, motorboat, or train, or

“(B) used by any person as a fuel in a motor vehicle, motorboat, or train unless there was a taxable sale of such liquid under subparagraph (A).”

Subsec. (d)(2). Pub. L. 100-203, §10502(b)(3), added par. (2), substituting new heading for “Liquids used in aviation”, and struck out text of former par. (2) which read as follows: “In addition to the taxes imposed by subsection (c) and section 4081, there is hereby imposed a tax of 0.1 cents a gallon on any liquid—

“(A) sold by any person to an owner, lessee, or other operator of an aircraft for use as a fuel in such aircraft, or

“(B) used by any person as a fuel in an aircraft unless there was a taxable sale of such liquid under subparagraph (A).”

The tax imposed by this paragraph shall not apply to any product taxable under section 4081 which is used as a fuel in an aircraft other than in noncommercial aviation.”

Subsec. (d)(3), (4). Pub. L. 100-203, §10502(b)(3), added par. (3) and redesignated former par. (3) as (4).

Subsecs. (f)(3), (g). Pub. L. 100-17, §502(b)(2), (3), substituted “1993” for “1988”.

Subsec. (k)(3). Pub. L. 100-17, §502(c)(1), substituted “September 30, 1993” for “December 31, 1992”.

Subsec. (l). Pub. L. 100-223, §404(b), amended subsec. (l) generally. Prior to amendment, subsec. (l) read as follows: “No tax shall be imposed under this section on any liquid sold for use in, or used in, a helicopter for the purpose of—

“(1) transporting individuals, equipment, or supplies in the exploration for, or the development or removal of, hard minerals, oil, or gas, or

“(2) the planting, cultivation, cutting or transportation of, or caring for, trees (including logging operation),

but only if the helicopter does not take off from, or land at, a facility eligible for assistance under the Airport and Airway Development Act of 1970, or otherwise use services provided pursuant to the Airport and Airway Improvement Act of 1982 during such use.”

Subsec. (n). Pub. L. 100-203, §10502(b)(4), struck out subsec. (n) which related to tax on diesel fuel for highway vehicle use being imposed on sale to retailer.

1986—Subsec. (b). Pub. L. 99-514, §422(a)(2), substituted “reduction in tax” for “exemption” in heading.

Subsec. (b)(2)(A). Pub. L. 99-514, §422(a)(1), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “No tax shall be imposed by subsection (a) on any qualified methanol or ethanol fuel.”

Subsec. (b)(3). Pub. L. 99-499, §521(d)(1), added par. (3).

Subsecs. (d), (e). Pub. L. 99-499, §521(a)(2), added subsec. (d) and redesignated former subsec. (d) as (e).

Subsec. (f)(3). Pub. L. 99-499, §521(d)(2), substituted “Except with respect to the taxes imposed by subsection (d), on and after” for “On and after”.

Subsec. (g). Pub. L. 99-499, §521(d)(3), substituted “Except with respect to the taxes imposed by subsection (d), paragraphs” for “Paragraphs” in last sentence.

Subsec. (l)(1). Pub. L. 99-514, §1879(c)(1), amended par. (1) generally. Prior to amendment, par. (1) read as follows:

“transporting individuals, equipment, or supplies—
“(A) the exploration for, or the development or removal of, hard minerals, or
“(B) the exploration for oil or gas, or”.

Subsec. (n). Pub. L. 99-514, §1702(a), added subsec. (n).
1984—Subsec. (a)(1). Pub. L. 98-369, §911(a), substituted “15 cents” for “9 cents”.

Subsec. (k)(1). Pub. L. 98-369, §912(a), in amending par. (1) generally, substituted “liquid” for “liquid fuel” in provisions preceding subpar. (A), in subpar. (A), substituted “subsection (a)(1) shall be applied by substituting ‘9 cents’ for ‘15 cents’, and” for “subsection (a) shall be applied by substituting ‘4 cents’ for ‘9 cents’ each place it appears, and”, added subpar. (B), and redesignated former subpar. (B) as (C).

Subsec. (l)(1). Pub. L. 98-369, §1018(a), designated existing provisions as subpar. (A) and added subpar. (B).

Subsec. (m). Pub. L. 98-369, §913(a), added subsec. (m).
1983—Subsec. (a). Pub. L. 97-424, §§511(a)(2), 516(a)(1)(A), added subsec. (a), and struck out former subsec. (a) which provided for a tax of 4 cents a gallon on diesel fuel.

Subsec. (b). Pub. L. 97-424, §511(b)(1), (c)(2), added subsec. (b), and struck out former subsec. (b) which provided for a tax of 4 cents a gallon on special motor fuels.

Subsec. (c)(3). Pub. L. 97-424, §511(g)(1), substituted provision that the rate of tax imposed by par. (2) on any gasoline is the excess of 12 cents a gallon over the rate at which tax was imposed on such gasoline under section 4081 for provision that the rate of tax imposed by par. (2) was 8 cents a gallon (10½ cents a gallon in the case of any gasoline with respect to which a tax was imposed under section 4081 at the rate set forth in subsec. (b) thereof).

Subsec. (e). Pub. L. 97-424, §516(a)(1)(B), struck out subsec. (e) which provided that the taxes imposed by subsecs. (a) and (b) would be 1½ cents a gallon and that second and third sentences of subsecs. (a) and (b) would not apply on and after Oct. 1, 1984.

Subsec. (f)(3). Pub. L. 97-424, §516(b)(1)(A), added par. (3).

Subsec. (g). Pub. L. 97-424, §516(b)(1)(B), inserted provision that pars. (2) and (4) shall not apply on and after Oct. 1, 1988.

Subsec. (k). Pub. L. 97-424, §511(d)(2), in par. (1) substituted provisions for a 4-cent tax on the sale or use of any liquid fuel at least 10 percent of which consists of alcohol for provisions that no tax be imposed by this section on the sale or use of such fuel, and in par. (2) substituted “to which paragraph (1) applied” for “on which tax was not imposed by reason of this subsection” after “alcohol” and inserted provision that any tax imposed on such sale shall be reduced by the amount (if any) of the tax imposed on the sale of such mixture.

1982—Subsec. (c). Pub. L. 97-248, §279(a), in par. (1) substituted “14 cents” for “7 cents”, in par. (3) substituted “8 cents a gallon (10½ cents a gallon in the case of any gasoline with respect to which a tax is imposed under section 4081 at the rate set forth in subsection (b) thereof)” for “3 cents a gallon”, and in par. (5) substituted provisions that the taxes imposed by pars. (1) and (2) shall apply during the period beginning on Sept. 1, 1982, and ending on Dec. 31, 1987, for provisions that on and after Oct. 1, 1980, the taxes imposed by pars. (1) and (2) would not apply.

Subsec. (l). Pub. L. 97-248, §279(b)(1), added subsec. (l).
1980—Subsec. (c)(5). Pub. L. 96-298 extended termination date to “October 1, 1980” from “July 1, 1980”.

Subsec. (k)(3). Pub. L. 96-223 added par. (3).

1978—Subsec. (b). Pub. L. 95-618, §§222(a)(2), 233(a)(3)(B), substituted “, in a qualified business use” for “otherwise than as a fuel in a highway vehicle (A) which (at the time of such sale or use) is registered, or is required to be registered, for highway use under the laws of any State or foreign country, or (B) which, in the case of a highway vehicle owned by the United States, is used on the highway” and “is used otherwise than in a qualified business use” for “is used as a fuel

in a highway vehicle (A) which (at the time of such use) is registered, or is required to be registered, for highway use under the laws of any State or foreign country, or (B) which, in the case of a highway vehicle owned by the United States, is used on the highway” and inserted provision that for purposes of this subsection “qualified business use” has the meaning given to such term by section 6421(d)(2).

Subsec. (c)(3). Pub. L. 95-599, §502(b), struck out termination date of Sept. 30, 1979 for 3 cents per gallon rate of tax and struck out provision for a 5½ cents per gallon rate of tax after such date.

Subsec. (e). Pub. L. 95-599, §502(a)(1), substituted “1984” for “1979”.

Subsec. (h)(2). Pub. L. 95-600, §703(l)(1), substituted “term ‘aircraft museum’ means” for “term ‘aircraft’ means”.

Subsecs. (i), (j). Pub. L. 95-600, §703(l)(2), redesignated subsec. (i), relating to sales by United States, or by any agency or instrumentality of United States, as (j).

Subsec. (k). Pub. L. 95-618, §221(b)(1), added subsec. (k).

1976—Subsec. (c)(3). Pub. L. 94-280, §303(a)(1), substituted “1979” for “1977” in two places.

Subsec. (e). Pub. L. 94-280, §303(a)(2), substituted “1979” for “1977”.

Subsec. (f)(1). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (g). Pub. L. 94-455, §§1904(a)(1)(B), 1906(b)(13)(A), designated existing provisions as par. (1), substituted “Other exemptions” for “Exemptions for use as supplies for vessels” after “(g)”, struck out “or his delegate” after “Secretary”, and added pars. (2) to (4) and definition of “nonprofit educational organization”.

Subsec. (h). Pub. L. 94-530 added subsec. (h). Former subsec. (h) redesignated “(i) Registration”.

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

Subsec. (i). Pub. L. 94-455, §1904(a)(1)(C), added subsec. (i) relating to sales by United States.

Pub. L. 94-530 redesignated former subsec. (h) as “(i) Registration”.

1970—Subsec. (b). Pub. L. 91-258, §202(b)(1) and (2), substituted “motor vehicle or motorboat” for “motor vehicle, motorboat, or airplane”, twice in par. (1) and once in par. (2), and “in” for “for the propulsion of” in par. (1) preceding “such motor vehicle”, in par. (2) preceding “a motor vehicle” and in text following par. (2) before “a highway vehicle (A)” in two places, respectively.

Subsec. (c). Pub. L. 91-258, §202(a), added subsec. (c). Former subsec. (c) redesignated (e).

Subsec. (c)(3). Pub. L. 91-605, §303(a)(1), substituted “1977” for “1972” in two places.

Subsec. (d). Pub. L. 91-258, §202(a), added subsec. (d). Former subsec. (d) redesignated (f).

Subsec. (e). Pub. L. 91-605, §303(a)(2), substituted “1977” for “1972”.

Pub. L. 91-258, §202(a), redesignated former subsec. (c) as (e), substituting in par. (1) “subsections (a) and (b)” and “,” for “this section” and “;”. Former subsec. (e) redesignated (g).

Subsec. (f). Pub. L. 91-258, §202(a), redesignated former subsec. (d) as (f), substituting in par. (1) prohibition against imposition of tax “under this section on any liquid sold for use or used on a farm for farming purposes” for prior provisions that “(A) no tax shall be imposed under subsection (a)(1) or (b)(1) on the sale of any liquid sold for use on a farm for farming purposes, and (B) no tax shall be imposed under subsection (a)(2) or (b)(2) on the use of any liquid used on a farm for farming purposes”.

Subsec. (g). Pub. L. 91-258, §202(a), redesignated former subsec. (e) as (g), substituting “this section on any liquid sold” for “subsection (b) in the case of any fuel sold”.

Subsec. (h). Pub. L. 91-258, §202(a), added subsec. (h).
1965—Subsec. (b). Pub. L. 89-44 inserted “casinghead and natural gasoline,” after “liquefied petroleum gas,” in text preceding par. (1).

1961—Subsec. (a). Pub. L. 87-61, §201(a), increased tax on diesel fuel from 3 to 4 cents a gallon, and substituted “a tax of 2 cents a gallon shall be imposed under paragraph (2)” for “a tax of 1 cent a gallon shall be imposed under paragraph (2)”.

Subsec. (b). Pub. L. 87-61, §201(a), increased tax on special motor fuels from 3 to 4 cents a gallon, and substituted “a tax of 2 cents a gallon shall be imposed under paragraph (2)” for “a tax of 1 cent a gallon shall be imposed under paragraph (2)”.

Subsec. (c). Pub. L. 87-61, §201(c), substituted “October 1, 1972” for “July 1, 1972”.

Subsec. (f). Pub. L. 87-61, §201(d), repealed subsec. (f) which authorized a temporary increase in taxes under subsecs. (a) and (b).

1959—Subsecs. (a), (b). Pub. L. 86-342, §201(b)(2), struck out “in lieu of 3 cents a gallon” after “shall be 2 cents a gallon”.

Subsec. (f). Pub. L. 86-342, §201(b)(1), added subsec. (f). 1958—Subsec. (e). Pub. L. 85-859 added subsec. (e).

1956—Subsec. (a). Act June 29, 1956, §202(a), increased tax on diesel fuel from 2 cents a gallon to 3 cents a gallon, and inserted provisions which retained tax at 2 cents a gallon for diesel fuel used in vehicles not registered, and not required to be registered, for highway use, or vehicles owned by the United States and not used on the highway.

Subsec. (b). Act June 29, 1956, §202(b), increased tax on special motor fuels from 2 cents a gallon to 3 cents a gallon, and inserted provisions which retained tax at 2 cents a gallon for special motor fuels sold for use or used otherwise than as a fuel for the propulsion of a highway vehicle which is registered, or is required to be registered, for highway use, or vehicles owned by the United States used on the highway.

Subsec. (c). Act June 29, 1956, §202(c), substituted “July 1, 1972” for “April 1, 1956” and provided for non-application of second and third sentences of subsec. (a) and (b).

Act Mar. 29, 1956, substituted “April 1, 1957” for “April 1, 1956”.

Subsec. (d). Act Apr. 2, 1956, added subsec. (d). 1955—Subsec. (c). Act Mar. 30, 1955, substituted “April 1, 1956” for “April 1, 1955”.

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11101(e), Aug. 10, 2005, 119 Stat. 1945, provided that: “The amendments made by this section [amending this section, sections 4051, 4071, 4081, 4221, 4481 to 4483, 6412, 9503, and 9504 of this title, and section 4601-11 of Title 16, Conservation] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Pub. L. 109-59, title XI, §11113(d), Aug. 10, 2005, 119 Stat. 1949, provided that: “The amendments made by this section [amending this section and sections 4101, 6426, and 6427 of this title] shall apply to any sale or use for any period after September 30, 2006.”

Amendment by section 11151(e)(2) of Pub. L. 109-59 effective as if included in the provision of the Energy Tax Incentives Act of 2005, Pub. L. 109-58, title XIII, to which such amendment relates, see section 11151(f)(3) of Pub. L. 109-59, set out as a note under section 38 of this title.

Pub. L. 109-59, title XI, §11161(e), Aug. 10, 2005, 119 Stat. 1973, provided that: “The amendments made by this section [amending this section and sections 4081, 4082, 6427, 9502, and 9503 of this title] shall apply to fuels or liquids removed, entered, or sold after September 30, 2005.”

Pub. L. 109-58, title XIII, §1362(d), Aug. 8, 2005, 119 Stat. 1060, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting section 6430 of this title and amending this section and sections 4081, 4082, and 9508 of this title] shall take effect on October 1, 2005.

“(2) NO EXEMPTION.—The amendments made by subsection (b) [enacting section 6430 of this title and amending this section and section 4082 of this title]

shall apply to fuel entered, removed, or sold after September 30, 2005.”

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title II, §241(c), Oct. 22, 2004, 118 Stat. 1438, provided that: “The amendments made by this section [amending this section and sections 4042, 4082, 6421, and 6427 of this title] shall take effect on January 1, 2005.”

Amendment by section 301(c)(5), (6) of Pub. L. 108-357 applicable to fuel sold or used after Dec. 31, 2004, see section 301(d)(1) of Pub. L. 108-357, set out as a note under section 40 of this title.

Pub. L. 108-357, title VIII, §853(e), Oct. 22, 2004, 118 Stat. 1614, provided that: “The amendments made by this section [amending this section and sections 4081 to 4083, 4101, 4103, 4221, 6206, 6416, 6427, 6724, 9502, and 9508 of this title, redesignating subpart C of part III of subchapter A of chapter 32 of this title as subpart B of part III of subchapter A of chapter 32 of this title, and repealing former subpart B of part III of subchapter A of chapter 32 of this title] shall apply to aviation-grade kerosene removed, entered, or sold after December 31, 2004.”

EFFECTIVE DATE OF 1998 AMENDMENTS

Amendment by 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 9003(b)(2)(A) of Pub. L. 105-178 effective Jan. 1, 2001, see section 9003(b)(3) of Pub. L. 105-178, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 1997 AMENDMENTS

Section 902(c) of Pub. L. 105-34 provided that: “The amendments made by this section [amending this section and sections 4083 and 6421 of this title] shall take effect on January 1, 1998.”

Section 907(c) of Pub. L. 105-34 provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 1997.”

Section 1031(e)(1) of Pub. L. 105-34 provided that: “The amendments made by subsection (a) [amending this section and sections 4081 and 4091 of this title] shall apply take effect [sic] on October 1, 1997.”

Pub. L. 105-34, title X, §1032(f), Aug. 5, 1997, 111 Stat. 935, as amended by Pub. L. 105-178, title IX, §9008, June 9, 1998, 112 Stat. 506; Pub. L. 106-170, title V, §524, Dec. 17, 1999, 113 Stat. 1928, provided that:

“(1) Except as provided in paragraph (2), the amendments made by this section [amending this section and sections 4081 to 4083, 4093, 4101, 6416, 6427, 6715, 7232, 9503, and 9508 of this title] shall take effect on July 1, 1998.

“(2) The amendment made by subsection (d) [amending section 4101 of this title] shall take effect on January 1, 2002.”

Section 1435(c)(2) of Pub. L. 105-34 provided that: “The amendment made by subsection (b) [amending this section] shall take effect on October 1, 1997.”

Amendment by section 1601(f)(4)(A), (B) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

Section 2(e)(1) of Pub. L. 105-2 provided that: “The amendments made by subsection (a) [amending this section and sections 4081 and 4091 of this title] shall apply to periods beginning on or after the 7th day after the date of the enactment of this Act [Feb. 28, 1997].”

EFFECTIVE DATE OF 1996 AMENDMENT

Section 1609(i) of Pub. L. 104-188 provided that: “The amendments made by this section [amending this section and sections 4081, 4091, 4261, 4271, 4282, 6421, and 9502 of this title] shall take effect on the 7th calendar day after the date of the enactment of this Act [Aug. 20, 1996], except that the amendments made by subsection

(b) [amending sections 4261 and 4271 of this title] shall not apply to any amount paid before such date.”

EFFECTIVE DATE OF 1993 AMENDMENT

Section 13163(d) of Pub. L. 103-66 provided that: “The amendments made by this section [amending this section and sections 4092, 6421, and 9508 of this title] shall take effect on January 1, 1994.”

Section 13241(g) of Pub. L. 103-66 provided that: “The amendments made by this section [amending this section and sections 4042, 4081, 4091, 4093, 6420, 6421, and 6427 of this title] shall take effect on October 1, 1993.”

Section 13242(e) of Pub. L. 103-66 provided that: “The amendments made by this section [enacting sections 4084 and 6714 of this title and amending this section and sections 4081 to 4083, 4091 to 4093, 4101 to 4103, 6206, 6302, 6412, 6416, 6420, 6421, 6427, 9502, 9503, and 9508 of this title] shall take effect on January 1, 1994.”

EFFECTIVE DATE OF 1990 AMENDMENT

Section 11211(a)(6) of Pub. L. 101-508 provided that: “Except as otherwise provided in this subsection, the amendments made by this subsection [amending this section and sections 4081 and 9503 of this title] shall apply to gasoline removed (as defined in [former] section 4082 of the Internal Revenue Code of 1986) after November 30, 1990.”

Section 11211(b)(7) of Pub. L. 101-508 provided that: “The amendments made by this subsection [amending this section and sections 4091, 4093, 6427, 9502, and 9503 of this title] shall take effect on December 1, 1990.”

Section 11213(b)(4) of Pub. L. 101-508 provided that: “The amendments made by this subsection [amending this section and sections 4091 and 6427 of this title] shall take effect on December 1, 1990.”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1017(c)(3), (4) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

Amendment by section 2001(d)(2), (3)(A)-(D) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Superfund Revenue Act of 1986, Pub. L. 99-499, title V, to which it relates, see section 2001(e) of Pub. L. 100-647, set out as a note under section 56 of this title.

EFFECTIVE DATE OF 1987 AMENDMENTS

Section 2001(d)(1)(A) of Pub. L. 100-647 provided that: “The amendments made by subsections (b)(3) and (d)(17) of section 10502 of the Revenue Act of 1987 [Pub. L. 100-203, amending this section and section 9508 of this title] shall be treated as if included in the amendments made by section 521 of the Superfund Revenue Act of 1986 [Pub. L. 99-499] except that the last sentence of [former] paragraphs (2) and (3) of section 4041(d) of the Internal Revenue Code of 1986 (as amended by such subsection (b)(3)) and the reference to section 4091 of such Code in section 9508(c)(2)(A) of such Code (as amended by such subsection (d)(1) [(d)(17)]) shall not apply to sales before April 1, 1988.”

Section 404(d)(2) of Pub. L. 100-223 provided that: “The amendment made by subsection (b) [amending this section] shall take effect on October 1, 1988.”

Amendment by Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 1986 AMENDMENTS

Section 422(a)(3) of Pub. L. 99-514 provided that: “The amendments made by this subsection [amending this section] shall take effect on January 1, 1987.”

Section 1702(c) of Pub. L. 99-514 provided that: “The amendments made by this section [amending this section and section 6652 of this title] shall apply to sales after the first calendar quarter beginning more than 60

days after the date of the enactment of this Act [Oct. 22, 1986].”

Amendment by section 1878(c)(1) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

Section 521(e) of Pub. L. 99-499 provided that: “The amendments made by this section [amending this section and sections 4042, 4081, 4221, 6416, 6420, 6421, 6427, 9502, 9503, and 9506 of this title] shall take effect on January 1, 1987.”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 911(a) of Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

Amendment by section 912(a) of Pub. L. 98-369 effective Jan. 1, 1985, see section 912(g) of Pub. L. 98-369, set out as a note under section 40 of this title.

Section 913(c) of Pub. L. 98-369 provided that: “The amendments made by this section [amending this section and section 40 of this title] shall take effect on August 1, 1984.”

Section 1018(c)(1) of Pub. L. 98-369 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on April 1, 1984.”

EFFECTIVE DATE OF 1983 AMENDMENT

Section 511(h) of Pub. L. 97-424 provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and sections 44E, 4081, 6416, 6420, 6421, and 6427 of this title] shall take effect on April 1, 1983.

“(2) TARIFF ON IMPORTED ALCOHOL.—The amendment made by subsection (d)(5) [amending item 901.50 of the Tariff Schedules, which are not set out in the Code] shall apply with respect to articles entered, or withdrawn from warehouse for consumption, after March 31, 1983.

“(3) FOR SUBSECTION (e)(2).—The amendment made by subsection (e)(2) [amending section 6427 of this title] shall take effect on January 1, 1983.

“(4) SHARED TRANSPORTATION REQUIREMENT.—The amendment made by subsection (e)(3) [amending section 6427 of this title] shall apply with respect to fuel purchased after December 31, 1982, and before January 1, 1984.”

EFFECTIVE DATE OF 1982 AMENDMENT

Section 279(c) of Pub. L. 97-248 provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall take effect on September 1, 1982.”

EFFECTIVE DATE OF 1978 AMENDMENTS

Section 221(b)(2) of Pub. L. 95-618, as amended by Pub. L. 96-223, title II, §232(a)(3), Apr. 2, 1980, 94 Stat. 273, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to sales or use after December 31, 1978.”

Section 222(b) of Pub. L. 95-618 provided that: “The amendments made by subsection (a) [amending this section and sections 6421 and 6424 of this title] shall apply with respect to uses after December 31, 1978.”

Amendment by section 233(a)(3)(B) of Pub. L. 95-618 effective on first day of first calendar month which begins more than 10 days after Nov. 9, 1978, see section 233(d) of Pub. L. 95-618, set out as a note under section 34 of this title.

Amendment by Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

EFFECTIVE DATE OF 1976 AMENDMENTS

Section 1(d) of Pub. L. 94-530 provided that: “The amendments made by this section [amending this sec-

tion and sections 39, 6427, 7210, 7603, 7604, and 7605 of this title] shall take effect on October 1, 1976.”

Section 1904(d) of Pub. L. 94-455 provided that: “Except as otherwise provided in this section, the amendments made by this section [amending this section and sections 263, 861, 1232, 4042, 4216, 4217, 4227, 4253, 4261, 4271, 4371 to 4374, 4482, 4493, 4901, 4905, 4973, 6011, 6416, 6611, 6651, 6808, 7012, 7234, 7240, 7265, 7270, 7272, 7303, 7611, and 7655 of this title and repealing sections 4042, 4054 to 4058, 4226, 4292, 4294, 4295, 4591 to 4597, 4801 to 4806, 4811 to 4826, 4881 to 4886, 4911 to 4931, 6076, 6680, 6681, 6689, 7235, 7239, 7241, 7264, 7267, 7274, and 7328 of this title] shall take effect on the first day of the first month which begins more than 90 days after the date of the enactment of this Act [Oct. 4, 1976].”

EFFECTIVE DATE OF 1970 AMENDMENT

Section 211 of title II of Pub. L. 91-258 provided that: “(a) GENERAL RULE.—Except as provided in subsection (b), the amendments made by this title [see Short Title of 1970 Amendment note below] shall take effect on July 1, 1970.

“(b) EXCEPTIONS.—The amendments made by sections 203 [enacting section 7275 and amending sections 4261 and 4262 of this title] and 204 [enacting sections 4271 and 4272 of this title] shall apply to transportation beginning after June 30, 1970. The amendments made by subsections (a), (b), and (c) of section 207 [enacting section 6427 and amending sections 39, 6420, 6421, and 6424] shall apply with respect to taxable years ending after June 30, 1970.”

EFFECTIVE DATE OF 1965 AMENDMENT

Section 802(d)(2) of Pub. L. 89-44 provided that: “The amendment made by subsection (a)(2) [amending this section] shall apply with respect to casinghead and natural gasoline sold or used on or after July 1, 1965, except that such amendment shall not apply to a sale or use of casinghead or natural gasoline which was sold by a producer or importer before such date if tax under section 4081 of the Code (as in effect prior to the amendment made by subsection (a)(1) [amending section 4082 of this title]) was imposed with respect to such sale.”

EFFECTIVE DATE OF 1961 AMENDMENT

Section 208 of title II of Pub. L. 87-61 provided that: “(a) Except as provided in subsection (b), the amendments made by this title [enacting section 6156 of this title, amending this section and sections 4061, 4071, 4081, 4218, 4221, 4226, 4481, 4482, 6412, 6416, 6421, and 6601 of this title, and amending section 209 of The Highway Revenue Act of 1956, set out as a note under section 120 of Title 23, Highways] shall take effect on the date of the enactment of this Act [June 29, 1961].

“(b)(1) The amendments made by sections 201, 202, and 203 [enacting section 6156 of this title and amending this section and sections 4071, 4081, 4481, 4482, 6421, and 6601 of this title] shall take effect on July 1, 1961.

“(2) The amendments made by section 205(a), (c), and (d) [amending sections 4221 and 6416 of this title] shall apply only in the case of gasoline sold on or after October 1, 1961.

“(3) The amendment made by section 205(b) [amending section 4218 of this title] shall apply only in the case of gasoline used on or after October 1, 1961.”

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859.

EFFECTIVE DATE OF 1956 AMENDMENTS

Section 211 of title II of act June 29, 1956, provided that: “This title [enacting sections 173 and 174 of Title 23, Highways, and sections 4426, 4481 to 4484 of this title, amending this section and sections 4061, 4071, 4072, 4073, 4081, 4084, 6206, 6412, 6416, 6504, 6511, 6612, 6675, 7210, 7603, 7604, and 7605 of this title, and renumbering sections 4227 and 6422 of this title] shall take effect on the date

of its enactment [June 29, 1956], except that the amendments made by sections 202, 203, 204, and 205 [amending this section and sections 4061, 4071, 4072, 4073, and 4081 of this title] shall take effect on July 1, 1956.”

Section 2(a)(2) of act Apr. 2, 1956, provided that: “The amendment made by paragraph (1) [amending this section] shall take effect on the day after the date of the enactment of this Act [Apr. 2, 1956].”

SHORT TITLE OF 1970 AMENDMENT

Section 201(a) of title II of Pub. L. 91-258 provided that: “This title [enacting sections 4271, 4272, 4281, 4282, 4491 to 4494, 6426, 6427, and 7275 of this title and section 1742 of former Title 49, Transportation, amending this section and sections 39, 874, 4082, 4261, 4262, 4291 to 4294, 6156, 6201, 6206, 6401, 6415, 6416, 6420, 6421, 6424, 6675, 7210, and 7603 to 7605 of this title, repealing former section 4263 of this title, enacting provisions set out as notes under section 104 of Title 4, Flag and Seal, Seat of Government, and the States, and section 1742 of former Title 49, and amending provision set out as a note under section 120 of Title 23, Highways] may be cited as the ‘Airport and Airway Revenue Act of 1970.’”

SHORT TITLE OF 1956 AMENDMENTS

Section 201(a) of title II of act June 29, 1956, provided that: “This title [enacting sections 173 and 174 of Title 23, Highways, and sections 4426, 4481 to 4484 of this title, amending this section and sections 4061, 4071, 4072, 4073, 4081, 4084, 6206, 6412, 6416, 6504, 6511, 6612, 6675, 7210, 7603, 7604, and 7605 of this title, and renumbering sections 4227 and 6422 of this title] may be cited as the ‘Highway Revenue Act of 1956.’”

Section 1 of act Mar. 29, 1956, provided: “That this Act [amending this section and sections 11, 821, 4061, 4081, 5001, 5022, 5041, 5051, 5063, 5134, 5701, 5701 note, 5707, and 6412 of this title] may be cited as the ‘Tax Rate Extension Act of 1956.’”

SHORT TITLE OF 1955 AMENDMENT

Section 1 of act Mar. 30, 1955, provided: “That this Act [amending this section and sections 11, 821, 4061, 4081, 5001, 5022, 5041, 5051, 5063, 5134, 5701, 5701 note, 5707, and 6412 of this title] may be cited as the ‘Tax Rate Extension Act of 1955.’”

DELAYED DEPOSITS OF HIGHWAY MOTOR FUEL TAX REVENUES

Due date for deposit of taxes imposed by this section which would be required to be made after July 31, 1998, and before Oct. 1, 1998, to be Oct. 5, 1998, see section 901(e) of Pub. L. 105-34, set out as a note under section 6302 of this title.

FLOOR STOCKS TAXES

Section 11213(b)(5) of Pub. L. 101-508 imposed a floor stocks tax on aviation fuel on which tax was imposed under section 4041(c)(1) or 4091 of this title before Dec. 1, 1990, and which was held on such date by any person.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101-1147 and 1171-1177] or title XVIII [§§ 1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

STUDY BY SECRETARY OF THE TREASURY; REPORT TO CONGRESS

Pub. L. 96-451, title II, § 204, Oct. 14, 1980, 94 Stat. 1988, directed Secretary of the Treasury, after consultation with Secretary of department in which Coast Guard was operating, to conduct a study to determine portion of taxes imposed by sections 4041(b) and 4081 of the In-

ternal Revenue Code of 1954 which were attributable to fuel used in recreational motorboats, and to report to Congress on his findings under such study, not later than 2 years after Oct. 14, 1980.

STUDY OF IMPORTED ALCOHOL BY SECRETARY OF THE TREASURY

Section 232(f) of Pub. L. 96-223 required, within 180 days after Apr. 2, 1980, Secretary of the Treasury to furnish specific Congressional committees recommendations for limiting import of alcohol into United States for fuel purposes.

REPORTS ON USE OF ALCOHOL IN FUEL

Section 221(c) of Pub. L. 95-618, as amended by Pub. L. 96-223, §232(g), Apr. 2, 1980, 94 Stat. 280; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "On April 1 of each year, beginning with April 1, 1981, and ending with April 1, 1992, the Secretary of Energy, in consultation with the Secretary of the Treasury and the Secretary of Transportation, shall submit to the Congress a report on the use of alcohol in fuel. The report shall include—

- "(1) a description of the firms engaged in the alcohol fuel industry,
"(2) the amount of alcohol fuel sold in each State, and the amount of gasoline saved in each State by reason of the use of alcohol fuels,
"(3) the revenue loss resulting from the exemptions from tax for alcohol fuels under sections 4041(k) and 4081(c) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] and the credit allowable under section 44E [now 40] of such Code and the impact of such revenue loss on the Highway Trust Fund, and
"(4) the cost of production and the retail cost of alcohol fuels as compared to gasoline and special fuels not mixed with alcohol."

§ 4042. Tax on fuel used in commercial transportation on inland waterways

(a) In general

There is hereby imposed a tax on any liquid used during any calendar quarter by any person as a fuel in a vessel in commercial waterway transportation.

(b) Amount of tax

(1) In general

The rate of the tax imposed by subsection (a) is the sum of—

- (A) the Inland Waterways Trust Fund financing rate,
(B) the Leaking Underground Storage Tank Trust Fund financing rate, and
(C) the deficit reduction rate.

(2) Rates

For purposes of paragraph (1)—

- (A) The Inland Waterways Trust Fund financing rate is the rate determined in accordance with the following table:

Table with 2 columns: 'If the use occurs:' and 'The tax per gallon is:'. Rows include 'Before 1990', 'During 1990', 'During 1991', 'During 1992', 'During 1993', 'During 1994', and 'After 1994' with corresponding tax rates from 10 to 20 cents.

(B) The Leaking Underground Storage Tank Trust Fund financing rate is 0.1 cent per gallon.

(C) The deficit reduction rate is—

- (i) 3.3 cents per gallon after December 31, 2004, and before July 1, 2005,
(ii) 2.3 cents per gallon after June 30, 2005, and before January 1, 2007, and
(iii) 0 after December 31, 2006.

(3) Exception for fuel taxed under section 4041(d)

The Leaking Underground Storage Tank Trust Fund financing rate under paragraph (2)(B) shall not apply to the use of any fuel if tax under section 4041(d) was imposed on the sale of such fuel or is imposed on such use.

(4) Termination of Leaking Underground Storage Tank Trust Fund financing rate

The Leaking Underground Storage Tank Trust Fund financing rate under paragraph (2)(B) shall not apply during any period during which the Leaking Underground Storage Tank Trust Fund financing rate under section 4081 does not apply.

(c) Exemptions

(1) Deep-draft ocean-going vessels

The tax imposed by subsection (a) shall not apply with respect to any vessel designed primarily for use on the high seas which has a draft of more than 12 feet.

(2) Passenger vessels

The tax imposed by subsection (a) shall not apply with respect to any vessel used primarily for the transportation of persons.

(3) Use by State or local government in transporting property in a state or local business

Subparagraph (B) of subsection (d)(1) shall not apply with respect to use by a State or political subdivision thereof.

(4) Use in moving lash and seabee ocean-going barges

The tax imposed by subsection (a) shall not apply with respect to use for movement by tug of exclusively LASH (Lighter-aboard-ship) and SEABEE ocean-going barges released by their ocean-going carriers solely to pick up or deliver international cargoes.

(d) Definitions

For purposes of this section—

(1) Commercial waterway transportation

The term "commercial waterway transportation" means any use of a vessel on any inland or intracoastal waterway of the United States—

- (A) in the business of transporting property for compensation or hire, or
(B) in transporting property in the business of the owner, lessee, or operator of the vessel (other than fish or other aquatic animal life caught on the voyage).

(2) Inland or intracoastal waterway of the United States

The term "inland or intracoastal waterway of the United States" means any inland or intracoastal waterway of the United States which is described in section 206 of the Inland Waterways Revenue Act of 1978.

(3) Person

The term "person" includes the United States, a State, a political subdivision of a

State, or any agency or instrumentality of any of the foregoing.

(e) Date for filing return

The date for filing the return of the tax imposed by this section for any calendar quarter shall be the last day of the first month following such quarter.

(Added Pub. L. 95-502, title II, §202(a), Oct. 21, 1978, 92 Stat. 1696; amended Pub. L. 99-499, title V, §521(a)(3), Oct. 17, 1986, 100 Stat. 1777; Pub. L. 99-662, title XIV, §1404(a), Nov. 17, 1986, 100 Stat. 4270; Pub. L. 100-647, title II, §2002(a)(2), Nov. 10, 1988, 102 Stat. 3597; Pub. L. 103-66, title XIII, §13241(d), Aug. 10, 1993, 107 Stat. 510; Pub. L. 108-357, title II, §241(b), Oct. 22, 2004, 118 Stat. 1438.)

REFERENCES IN TEXT

Section 206 of the Inland Waterways Revenue Act of 1978, referred to in subsec. (d)(2), is section 206 of Pub. L. 95-502, title II, Oct. 21, 1978, 92 Stat. 1700, which is classified to section 1804 of Title 33, Navigation and Navigable Waters.

PRIOR PROVISIONS

A prior section 4042, act Aug. 16, 1954, ch. 736, 68A Stat. 478, provided a cross reference to section 4222 of this title for exemption from tax where special motor fuels are sold for use for certain vessels, prior to repeal by Pub. L. 94-455, title XIX, §1904(a)(1)(D), Oct. 4, 1976, 90 Stat. 1811.

AMENDMENTS

2004—Subsec. (b)(2)(C). Pub. L. 108-357 amended subpar. (C) generally. Prior to amendment, subpar. (C) read as follows: “The deficit reduction rate is 4.3 cents per gallon.”

1993—Subsec. (b)(1)(C). Pub. L. 103-66, §13241(d)(1), added subpar. (C).

Subsec. (b)(2)(C). Pub. L. 103-66, §13241(d)(2), added subpar. (C).

1988—Subsec. (b)(2). Pub. L. 100-647 amended par. (2) generally. Prior to amendment, par. (2) read as follows: “For purposes of paragraph (1)—

“(A) the Inland Waterways Trust Fund financing rate is 10 cents a gallon, and

“(B) the Leaking Underground Storage Tank Trust Fund financing rate is 0.1 cents a gallon.”

1986—Subsec. (b). Pub. L. 99-499 and Pub. L. 99-662 both amended subsec. (b) generally, effective Jan. 1, 1987. Pub. L. 100-647, §2002(a)(1) (see Construction of 1986 Amendments note below), provided that for purposes of this section, the amendment made by Pub. L. 99-499 be treated as enacted after the amendment made by Pub. L. 99-662. Prior to amendment by Pub. L. 99-499 and Pub. L. 99-662, subsec. (b) read as follows:

“If the use occurs—	The tax is—
After September 30, 1980 and before October 1, 1981	4 cents a gallon
After September 30, 1981 and before October 1, 1983	6 cents a gallon
After September 30, 1983 and before October 1, 1985	8 cents a gallon
After September 30, 1985	10 cents a gallon”.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 effective Jan. 1, 2005, see section 241(c) of Pub. L. 108-357, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Oct. 1, 1993, see section 13241(g) of Pub. L. 103-66, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 2002(d) of Pub. L. 100-647, as amended by Pub. L. 101-239, title VII, §7812(b), Dec. 19, 1989, 103 Stat. 2412, provided that: “The amendments made by subsections (b) and (c) [amending section 4462 of this title and provisions set out as a note under section 4461 of this title] shall take effect as if included in the provision of the Harbor Maintenance Revenue Act of 1986 [Pub. L. 99-662, title XIV] to which it relates, and the amendment made by subsection (a)(2) [amending this section] shall take effect as if included in the amendment made by section 521(a)(3) of the Superfund Revenue Act of 1986 [Pub. L. 99-499, title V].”

EFFECTIVE DATE OF 1986 AMENDMENTS

Section 1404(c) of Pub. L. 99-662 provided that: “The amendments made by this section [amending this section and section 1804 of Title 33, Navigation and Navigable Waters] shall take effect on January 1, 1987.”

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

EFFECTIVE DATE

Section 202(d) of Pub. L. 95-502 provided that: “The amendments made by this section [enacting this section and amending section 4293 of this title] shall take effect on October 1, 1980.”

CONSTRUCTION OF 1986 AMENDMENTS

Section 2002(a)(1) of Pub. L. 100-647 provided that: “For purposes of section 4042 of the 1986 Code, the amendment made by section 521(a)(3) of the Superfund Revenue Act of 1986 [Pub. L. 99-499, amending this section] shall be treated as enacted after the amendment made by section 1404(a) of the Harbor Maintenance Revenue Act of 1986 [Pub. L. 99-662, amending this section].”

Subchapter C—Heavy Trucks and Trailers

Sec. 4051.	Imposition of tax on heavy trucks and trailers sold at retail.
4052.	Definitions and special rules.
4053.	Exemptions.

AMENDMENTS

1990—Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-438, redesignated this subchapter, formerly subchapter B, as subchapter C.

§4051. Imposition of tax on heavy trucks and trailers sold at retail

(a) Imposition of tax

(1) In general

There is hereby imposed on the first retail sale of the following articles (including in each case parts or accessories sold on or in connection therewith or with the sale thereof) a tax of 12 percent of the amount for which the article is so sold:

- (A) Automobile truck chassis.
- (B) Automobile truck bodies.
- (C) Truck trailer and semitrailer chassis.
- (D) Truck trailer and semitrailer bodies.
- (E) Tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer.

(2) Exclusion for trucks weighing 33,000 pounds or less

The tax imposed by paragraph (1) shall not apply to automobile truck chassis and automobile truck bodies, suitable for use with a

vehicle which has a gross vehicle weight of 33,000 pounds or less (as determined under regulations prescribed by the Secretary).

(3) Exclusion for trailers weighing 26,000 pounds or less

The tax imposed by paragraph (1) shall not apply to truck trailer and semitrailer chassis and bodies, suitable for use with a trailer or semitrailer which has a gross vehicle weight of 26,000 pounds or less (as determined under regulations prescribed by the Secretary).¹

(4) Exclusion for tractors weighing 19,500 pounds or less

The tax imposed by paragraph (1) shall not apply to tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer if—

(A) such tractor has a gross vehicle weight of 19,500 pounds or less (as determined by the Secretary), and

(B) such tractor, in combination with a trailer or semitrailer, has a gross combined weight of 33,000 pounds or less (as determined by the Secretary).

(5) Sale of trucks, etc., treated as sale of chassis and body

For purposes of this subsection, a sale of an automobile truck or truck trailer or semitrailer shall be considered to be a sale of a chassis and of a body described in paragraph (1).

(b) Separate purchase of truck or trailer and parts and accessories therefor

Under regulations prescribed by the Secretary—

(1) In general

If—

(A) the owner, lessee, or operator of any vehicle which contains an article taxable under subsection (a) installs (or causes to be installed) any part or accessory on such vehicle, and

(B) such installation is not later than the date 6 months after the date such vehicle (as it contains such article) was first placed in service,

then there is hereby imposed on such installation a tax equal to 12 percent of the price of such part or accessory and its installation.

(2) Exceptions

Paragraph (1) shall not apply if—

(A) the part or accessory installed is a replacement part or accessory, or

(B) the aggregate price of the parts and accessories (and their installation) described in paragraph (1) with respect to any vehicle does not exceed \$1,000 (or such other amount or amounts as the Secretary may by regulations prescribe).

(3) Installers secondarily liable for tax

The owners of the trade or business installing the parts or accessories shall be secondarily liable for the tax imposed by paragraph (1).

(c) Termination

On and after October 1, 2011, the taxes imposed by this section shall not apply.

(d) Credit against tax for tire tax

If—

(1) tires are sold on or in connection with the sale of any article, and

(2) tax is imposed by this subchapter on the sale of such tires,

there shall be allowed as a credit against the tax imposed by this subchapter an amount equal to the tax (if any) imposed by section 4071 on such tires.

(Added Pub. L. 97-424, title V, §512(b)(1), Jan. 6, 1983, 96 Stat. 2174; amended Pub. L. 98-369, div. A, title VII, §734(g), title IX, §921, July 18, 1984, 98 Stat. 980, 1009; Pub. L. 99-514, title XVIII, §§1877(c), 1899A(47), Oct. 22, 1986, 100 Stat. 2902, 2961; Pub. L. 100-17, title V, §502(a)(2), Apr. 2, 1987, 101 Stat. 256; Pub. L. 101-508, title XI, §1121(c)(1), Nov. 5, 1990, 104 Stat. 1388-426; Pub. L. 102-240, title VIII, §8002(a)(1), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 105-34, title XIV, §§1401(a), 1402(a), 1432(a), Aug. 5, 1997, 111 Stat. 1045, 1046, 1050; Pub. L. 105-178, title IX, §9002(a)(1)(D), June 9, 1998, 112 Stat. 499; Pub. L. 109-59, title XI, §§11101(a)(1)(D), 11112(a), Aug. 10, 2005, 119 Stat. 1943, 1946.)

PRIOR PROVISIONS

A prior section 4051, act Aug. 16, 1954, ch. 736, 68A Stat. 479, defined the price for which articles were sold for purposes of determining retailers excise taxes, prior to repeal by Pub. L. 94-455, title XIX, §1904(a)(1)(D), Oct. 4, 1976, 90 Stat. 1811.

AMENDMENTS

2005—Subsec. (a)(4), (5). Pub. L. 109-59, §11112(a), added par. (4) and redesignated former par. (4) as (5).

Subsec. (c). Pub. L. 109-59, §11101(a)(1)(D), substituted “2011” for “2005”.

1998—Subsec. (c). Pub. L. 105-178 substituted “2005” for “1999”.

1997—Subsec. (b)(2)(B). Pub. L. 105-34, §1401(a), substituted “\$1,000” for “\$200”.

Subsec. (d). Pub. L. 105-34, §1432(a), redesignated subsec. (e) as (d) and struck out former subsec. (d) which provided for a temporary reduction in tax on certain piggyback trailers.

Subsec. (e). Pub. L. 105-34, §1432(a), redesignated subsec. (e) as (d).

Pub. L. 105-34, §1401(a), amended heading and text of subsec. (e) generally. Prior to amendment, text read as follows: “In the case of any article taxable under subsection (a) on which tax was imposed under section 4061(a), subsection (a) shall be applied by substituting ‘2 percent’ for ‘12 percent’.”

1991—Subsec. (c). Pub. L. 102-240 substituted “1999” for “1995”.

1990—Subsec. (c). Pub. L. 101-508 substituted “1995” for “1993”.

1987—Subsec. (c). Pub. L. 100-17 substituted “1993” for “1988”.

1986—Subsec. (d)(1). Pub. L. 99-514, §1899A(47), substituted “July 18, 1984” for “the date of the enactment of the Tax Reform Act of 1984”.

Subsec. (d)(3). Pub. L. 99-514, §1877(c), inserted at end “No tax shall be imposed by reason of this paragraph on any use or resale which occurs more than 6 years after the date of the first retail sale.”

1984—Subsec. (b)(3). Pub. L. 98-369, §734(g), substituted “The owners of the trade or business installing the parts or accessories shall be secondarily liable for the tax imposed by paragraph (1)” for “In addition to

¹ So in original. Probably should be preceded by a closing parenthesis.

the owner, lessee, or operator of the vehicle, the owner of the trade or business installing the part or accessory shall be liable for the tax imposed by paragraph (1)''.

Subsecs. (d), (e). Pub. L. 98-369, §921, added subsec. (d) and redesignated former subsec. (d) as (e).

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, §11112(b), Aug. 10, 2005, 119 Stat. 1946, provided that: "The amendments made by this section [amending this section] shall apply to sales after September 30, 2005."

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 1401(a) of Pub. L. 105-34 applicable to installations on vehicles sold after Aug. 5, 1997, see section 1401(b) of Pub. L. 105-34, set out as a note under section 4003 of this title.

Section 1402(c) of Pub. L. 105-34 provided that: "The amendments made by this section [amending this section and section 4052 of this title] shall take effect on January 1, 1998."

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 1877(c) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Section 736 of subtitle C (§§731-736) of title VII of div. A of Pub. L. 98-369 provided that: "Except as otherwise provided in this subtitle, any amendment made by this subtitle [amending this section and sections 48, 1366, 4052, 4053, 4071 to 4073, 4081, 4082, 4216, 4218, 4221 to 4223, 4227, 4481, 6401, 6412, 6416, 6427, 6511, and 9502 of this title, repealing sections 4061 to 4063 of this title, and amending provisions set out as notes under sections 4061 and 4081 of this title] shall take effect as if included in the provisions of the Highway Revenue Act of 1982 [Pub. L. 97-424] to which such amendment relates."

EFFECTIVE DATE

Section 512(b)(3) of Pub. L. 97-424 provided that: "The amendments made by this subsection [enacting this subchapter and amending section 6416 of this title] shall take effect on April 1, 1983."

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

§ 4052. Definitions and special rules

(a) First retail sale

For purposes of this subchapter—

(1) In general

The term "first retail sale" means the first sale, for a purpose other than for resale or leasing in a long-term lease, after production, manufacture, or importation.

(2) Leases considered as sales

Rules similar to the rules of section 4217 shall apply.

(3) Use treated as sale

(A) In general

If any person uses an article taxable under section 4051 before the first retail sale of

such article, then such person shall be liable for tax under section 4051 in the same manner as if such article were sold at retail by him.

(B) Exemption for use in further manufacture

Subparagraph (A) shall not apply to use of an article as material in the manufacture or production of, or as a component part of, another article to be manufactured or produced by him.

(C) Computation of tax

In the case of any person made liable for tax by subparagraph (A), the tax shall be computed on the price at which similar articles are sold at retail in the ordinary course of trade, as determined by the Secretary.

(b) Determination of price

(1) In general

In determining price for purposes of this subchapter—

(A) there shall be included any charge incident to placing the article in condition ready for use,

(B) there shall be excluded—

(i) the amount of the tax imposed by this subchapter,

(ii) if stated as a separate charge, the amount of any retail sales tax imposed by any State or political subdivision thereof or the District of Columbia, whether the liability for such tax is imposed on the vendor or vendee, and

(iii) the value of any component of such article if—

(I) such component is furnished by the first user of such article, and

(II) such component has been used before such furnishing, and

(C) the price shall be determined without regard to any trade-in.

(2) Sales not at arm's length

In the case of any article sold (otherwise than through an arm's-length transaction) at less than the fair market price, the tax under this subchapter shall be computed on the price for which similar articles are sold at retail in the ordinary course of trade, as determined by the Secretary.

(3) Long-term lease

(A) In general

In the case of any long-term lease of an article which is treated as the first retail sale of such article, the tax under this subchapter shall be computed on a price equal to—

(i) the sum of—

(I) the price (determined under this subchapter but without regard to paragraph (4)) at which such article was sold to the lessor, and

(II) the cost of any parts and accessories installed by the lessor on such article before the first use by the lessee or leased in connection with such long-term lease, plus

(ii) an amount equal to the presumed markup percentage of the sum described in clause (i).

(B) Presumed markup percentage

For purposes of subparagraph (A), the term “presumed markup percentage” means the average markup percentage of retailers of articles of the type involved, as determined by the Secretary.

(C) Exceptions under regulations

To the extent provided in regulations prescribed by the Secretary, subparagraph (A) shall not apply to specified types of leases where its application is not necessary to carry out the purposes of this subsection.

(4) Special rule where tax paid by manufacturer, producer, or importer**(A) In general**

In any case where the manufacturer, producer, or importer of any article (or a related person) is liable for tax imposed by this subchapter with respect to such article, the tax under this subchapter shall be computed on a price equal to the sum of—

(i) the price which would (but for this paragraph) be determined under this subchapter, plus

(ii) the product of the price referred to in clause (i) and the presumed markup percentage determined under paragraph (3)(B).

(B) Related person

For purposes of this paragraph—

(i) In general

Except as provided in clause (ii), the term “related person” means any person who is a member of the same controlled group (within the meaning of section 5061(e)(3)) as the manufacturer, producer, or importer.

(ii) Exception for retail establishment

To the extent provided in regulations prescribed by the Secretary, a person shall not be treated as a related person with respect to the sale of any article if such article is sold through a permanent retail establishment in the normal course of the trade or business of being a retailer.

(c) Certain combinations not treated as manufacture**(1) In general**

For purposes of this subchapter (other than subsection (a)(3)(B)), a person shall not be treated as engaged in the manufacture of any article by reason of merely combining such article with any item listed in paragraph (2).

(2) Items

The items listed in this paragraph are any coupling device (including any fifth wheel), wrecker crane, loading and unloading equipment (including any crane, hoist, winch, or power liftgate), aerial ladder or tower, snow and ice control equipment, earthmoving, excavation and construction equipment, spreader, sleeper cab, cab shield, or wood or metal floor.

(d) Certain other rules made applicable

Under regulations prescribed by the Secretary, rules similar to the rules of subsections (c) and

(d) of section 4216 (relating to partial payments) shall apply for purposes of this subchapter.

(e) Long-term lease

For purposes of this section, the term “long-term lease” means any lease with a term of 1 year or more. In determining a lease term for purposes of the preceding sentence, the rules of section 168(i)(3)(A) shall apply.

(f) Certain repairs and modifications not treated as manufacture**(1) In general**

An article described in section 4051(a)(1) shall not be treated as manufactured or produced solely by reason of repairs or modifications to the article (including any modification which changes the transportation function of the article or restores a wrecked article to a functional condition) if the cost of such repairs and modifications does not exceed 75 percent of the retail price of a comparable new article.

(2) Exception

Paragraph (1) shall not apply if the article (as repaired or modified) would, if new, be taxable under section 4051 and the article when new was not taxable under such section or the corresponding provision of prior law.

(g) Regulations

The Secretary shall prescribe regulations which permit, in lieu of any other certification, persons who are purchasing articles taxable under this subchapter for resale or leasing in a long-term lease to execute a statement (made under penalties of perjury) on the sale invoice that such sale is for resale. The Secretary shall not impose any registration requirement as a condition of using such procedure.

(Added Pub. L. 97-424, title V, §512(b)(1), Jan. 6, 1983, 96 Stat. 2175; amended Pub. L. 98-369, div. A, title VII, §§731, 735(b)(2), July 18, 1984, 98 Stat. 976, 981; Pub. L. 100-17, title V, §§505(a)-(c), 506(a), Apr. 2, 1987, 101 Stat. 258, 259; Pub. L. 100-647, title VI, §6111(a), Nov. 10, 1988, 102 Stat. 3713; Pub. L. 105-34, title XIV, §§1402(b), 1434(a), (b), Aug. 5, 1997, 111 Stat. 1046, 1052; Pub. L. 105-206, title VI, §6014(c), July 22, 1998, 112 Stat. 820.)

PRIOR PROVISIONS

A prior section 4052, act Aug. 16, 1954, ch. 736, 68A Stat. 479, provided that lease of an article would be considered the sale of article for excise tax purposes, prior to repeal by Pub. L. 94-455, title XIX, §1904(a)(1)(D), Oct. 4, 1976, 90 Stat. 1811.

AMENDMENTS

1998—Subsec. (f)(2). Pub. L. 105-206 substituted “such section” for “this section”.

1997—Subsec. (b)(1)(B)(ii) to (iv). Pub. L. 105-34, §1402(b), inserted “and” at end of cl. (ii), redesignated cl. (iv) as (iii), and struck out former cl. (iii) which read as follows: “the fair market value (including any tax imposed by section 4071) at retail of any tires (not including any metal rim or rim base), and”.

Subsec. (d). Pub. L. 105-34, §1434(b)(1), substituted “rules of subsections (c) and (d) of section 4216 (relating to partial payments) shall apply” for “rules of—

“(1) subsections (c) and (d) of section 4216 (relating to partial payments), and

“(2) section 4222 (relating to registration),

shall apply”.

Subsec. (e). Pub. L. 105-34, §1434(a), redesignated subsec. (f) as (e).

Subsec. (f). Pub. L. 105-34, §1434(a), added subsec. (f). Former subsec. (f) redesignated (e).

Subsec. (g). Pub. L. 105-34, §1434(b)(2), added subsec. (g).

1988—Subsec. (a)(1). Pub. L. 100-647 substituted “production, manufacture” for “manufacture, production”.

1987—Subsec. (a)(1). Pub. L. 100-17, §505(a), inserted “or leasing in a long-term lease” after “resale”.

Subsec. (b)(3). Pub. L. 100-17, §505(b), added par. (3).

Subsec. (b)(4). Pub. L. 100-17, §506(a), added par. (4).

Subsec. (f). Pub. L. 100-17, §505(c), added subsec. (f).

1984—Subsec. (b)(1)(B)(iv). Pub. L. 98-369, §731, added cl. (iv).

Subsec. (c). Pub. L. 98-369, §735(b)(2), in amending subsec. (c) generally, designated existing provisions as par. (1), in par. (1) as so designated substituted “by reason of merely combining such article with any article listed in paragraph (2)” for “with any equipment or other item listed in section 4063(d)”, and added par. (2).

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 1402(b) of Pub. L. 105-34 effective Jan. 1, 1998, see section 1402(c) of Pub. L. 105-34, set out as a note under section 4051 of this title.

Section 1434(c) of Pub. L. 105-34 provided that: “The amendments made by this section [amending this section] shall take effect on January 1, 1998.”

EFFECTIVE DATE OF 1988 AMENDMENT

Section 6111(b) of Pub. L. 100-647 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1988.”

EFFECTIVE DATE OF 1987 AMENDMENT

Section 505(d) of Pub. L. 100-17 provided that: “The amendments made by this section [amending this section] shall apply with respect to articles sold by the manufacturer, producer, or importer on or after the first day of the first calendar quarter which begins more than 90 days after the date of the enactment of this Act [Apr. 2, 1987].”

Section 506(b) of Pub. L. 100-17 provided that: “The amendment made by this section [amending this section] shall apply with respect to articles sold by the manufacturer, producer, or importer on or after the 1st day of the 1st calendar quarter which begins more than 90 days after the date of the enactment of this Act [Apr. 2, 1987].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

§ 4053. Exemptions

No tax shall be imposed by section 4051 on any of the following articles:

(1) Camper coaches bodies for self-propelled mobile homes

Any article designed—

(A) to be mounted or placed on automobile trucks, automobile truck chassis, or automobile chassis, and

(B) to be used primarily as living quarters or camping accommodations.

(2) Feed, seed, and fertilizer equipment

Any body primarily designed—

(A) to process or prepare seed, feed, or fertilizer for use on farms,

(B) to haul feed, seed, or fertilizer to and on farms,

(C) to spread feed, seed, or fertilizer on farms,

(D) to load or unload feed, seed, or fertilizer on farms, or

(E) for any combination of the foregoing.

(3) House trailers

Any house trailer.

(4) Ambulances, hearses, etc.

Any ambulance, hearse, or combination ambulance-hearse.

(5) Concrete mixers

Any article designed—

(A) to be placed or mounted on an automobile truck chassis or truck trailer or semitrailer chassis, and

(B) to be used to process or prepare concrete.

(6) Trash containers, etc.

Any box, container, receptacle, bin or other similar article—

(A) which is designed to be used as a trash container and is not designed for the transportation of freight other than trash, and

(B) which is not designed to be permanently mounted on or permanently affixed to an automobile truck chassis or body.

(7) Rail trailers and rail vans

Any chassis or body of a trailer or semitrailer which is designed for use both as a highway vehicle and a railroad car. For purposes of the preceding sentence, piggy-back trailer or semitrailer shall not be treated as designed for use as a railroad car.

(8) Mobile machinery

Any vehicle which consists of a chassis—

(A) to which there has been permanently mounted (by welding, bolting, riveting, or other means) machinery or equipment to perform a construction, manufacturing, processing, farming, mining, drilling, timbering, or similar operation if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,

(B) which has been specially designed to serve only as a mobile carriage and mount (and a power source, where applicable) for the particular machinery or equipment involved, whether or not such machinery or equipment is in operation, and

(C) which, by reason of such special design, could not, without substantial structural modification, be used as a component of a vehicle designed to perform a function of transporting any load other than that particular machinery or equipment or similar machinery or equipment requiring such a specially designed chassis.

(Added Pub. L. 97-424, title V, §512(b)(1), Jan. 6, 1983, 96 Stat. 2176; amended Pub. L. 98-369, div. A, title VII, §735(b)(1), July 18, 1984, 98 Stat. 981; Pub. L. 108-357, title VIII, §851(a)(1), Oct. 22, 2004, 118 Stat. 1607.)

PART I—GAS GUZZLERS

Sec. [4061 to 4063. Repealed.] 4064. Gas guzzler tax.

PRIOR PROVISIONS

A prior section 4053, acts Aug. 16, 1954, ch. 736, 68A Stat. 479; Sept. 2, 1958, Pub. L. 85-859, title I, §104, 72 Stat. 1276, made provision for the imposition of the retailers tax on installment sales, prior to repeal by Pub. L. 94-455, title XIX, §1904(a)(1)(D), Oct. 4, 1976, 90 Stat. 1811.

For provisions of prior sections 4054 to 4058 of this title, see Prior Provisions note set out preceding section 4041 of this title.

AMENDMENTS

2004—Par. (8). Pub. L. 108-357 added par. (8).

1984—Pub. L. 98-369 amended section generally, substituting provisions listing articles on which no tax under section 4051 shall be imposed for former provisions which stated that no tax be imposed under section 4051 on any article specified in subsection (a) of section 4063 and that the exemptions provided by section 4221(a) extended to the tax imposed by section 4051.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §851(a)(2), Oct. 22, 2004, 118 Stat. 1607, provided that: "The amendment made by this subsection [amending this section] shall take effect on the day after the date of the enactment of this Act [Oct. 22, 2004]."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

CHAPTER 32—MANUFACTURERS EXCISE TAXES

Table with 2 columns: Subchapter and Sec. 1. Rows include A. Automotive and related items (4061), B. Coal (4121), C. Certain vaccines (4131), D. Recreational equipment (4161), E. Repealed., F. Special provisions applicable to manufacturers tax (4216), G. Exemptions, registration, etc (4221).

AMENDMENTS

1987—Pub. L. 100-203, title IX, §9201(c), Dec. 22, 1987, 101 Stat. 1330-330, added item for subchapter C.

1978—Pub. L. 95-227, §2(c), Feb. 10, 1978, 92 Stat. 12, added item for subchapter B.

1965—Pub. L. 89-44, title II, §§203, 204, 206, June 21, 1965, 79 Stat. 139, 140, struck out items for subchapters B, C and E.

Subchapter A—Automotive and Related Items

Table with 2 columns: Part and Description. Rows include I. Gas guzzlers, II. Tires, III. Petroleum products.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title VII, §735(a)(3), (c)(5)(B), July 18, 1984, 98 Stat. 980, 982, substituted "Gas guzzlers" for "Motor vehicles" in item for part I, and struck out "and tubes" in item for part II.

1 Section numbers editorially supplied.

AMENDMENTS

1986—Pub. L. 99-514, title XVIII, §1875(f), Oct. 22, 1986, 100 Stat. 2897, substituted "guzzler" for "guzzlers" in item 4064.

1984—Pub. L. 98-369, div. A, title VII, §735(a)(2), July 18, 1984, 98 Stat. 980, substituted "GAS GUZZLERS" for "MOTOR VEHICLES" in part I heading, struck out items 4061 "Imposition of tax", 4062 "Articles classified as parts", and 4063 "Exemptions", and substituted "guzzlers" for "guzzler" in item 4064.

1978—Pub. L. 95-618, title II, §201(f), Nov. 9, 1978, 92 Stat. 3184, added item 4064.

1971—Pub. L. 92-178, title IV, §401(g)(2)(D), Dec. 10, 1971, 85 Stat. 533, substituted "Articles classified as parts" for "Definitions" in item 4062.

[[§ 4061 to 4063. Repealed. Pub. L. 98-369, div. A, title VII, § 735(a)(1), July 18, 1984, 98 Stat. 980]

Section 4061, acts Aug. 16, 1954, ch. 736, 68A Stat. 481; Mar. 30, 1955, ch. 18, §3(a)(2), 69 Stat. 14; Aug. 12, 1955, ch. 865, §1, 69 Stat. 709; Mar. 29, 1956, ch. 115, §3(a)(2), 70 Stat. 66; June 29, 1956, ch. 462, title II, §203, 70 Stat. 388; Mar. 29, 1957, Pub. L. 85-12, §3(a)(1), 71 Stat. 9; June 30, 1958, Pub. L. 85-475, §3(a)(1), 72 Stat. 259; June 30, 1959, Pub. L. 86-75, §3(a)(1), 73 Stat. 157; June 30, 1960, Pub. L. 86-564, title II §202(a)(1), 74 Stat. 290; June 29, 1961, Pub. L. 87-61, title II, §204, 75 Stat. 126; June 30, 1961, Pub. L. 87-72, §3(a)(1), 75 Stat. 193; June 28, 1962, Pub. L. 87-508, §3(a)(1), 76 Stat. 114; June 29, 1963, Pub. L. 88-52, §3(a)(1), 77 Stat. 72; June 30, 1964, Pub. L. 88-348, §2(a)(1), 78 Stat. 237; June 21, 1965, Pub. L. 89-44, title II, §201, 79 Stat. 136; Mar. 15, 1966, Pub. L. 89-368, title II, §201(a), 80 Stat. 65; Apr. 12, 1968, Pub. L. 90-285, §1(a)(1), 82 Stat. 92; June 28, 1968, Pub. L. 90-364, title I, §105(a)(1), 82 Stat. 265; Dec. 30, 1969, Pub. L. 91-172, title VII, §702(a)(1), 83 Stat. 660; Dec. 31, 1970, Pub. L. 91-605, title III, §303(a)(3), (4), 84 Stat. 1743; Dec. 31, 1970, Pub. L. 91-614, title II, §201(a)(1), 84 Stat. 1843; Dec. 10, 1971, Pub. L. 92-178, title IV, §401(a)(1), (g) (1), 85 Stat. 530, 533; May 5, 1976, Pub. L. 94-280, title III, §303(a)(3), (4), 90 Stat. 456; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Nov. 6, 1978, Pub. L. 95-599, title V, §502(a)(2), (3), 92 Stat. 2756; Jan. 6, 1983, Pub. L. 97-424, title V, §512(a)(1), (2), 96 Stat. 2173, 2174, related to imposition of tax on trucks, buses, tractors, etc.

Section 4062, acts Aug. 16, 1954, ch. 736, 68A Stat. 482; Oct. 13, 1964, Pub. L. 88-653, §5(b), 78 Stat. 1086; Nov. 13, 1966, Pub. L. 89-809, title II, §212(a), 80 Stat. 1585; Dec. 10, 1971, Pub. L. 92-178, title IV, §401(g)(2)(A)-(C), 85 Stat. 533, related to articles classified as parts.

Section 4063, acts Aug. 16, 1954, ch. 736, 68A Stat. 482; Aug. 11, 1955, ch. 805, §1(g), 69 Stat. 690; Oct. 13, 1964, Pub. L. 88-653, §5(a), 78 Stat. 1086; June 21, 1965, Pub. L. 89-44, title VIII, §801(a), 79 Stat. 157; Dec. 30, 1969, Pub. L. 91-172, title IX, §931(a), 83 Stat. 724; Dec. 31, 1970, Pub. L. 91-614, title III, §303(a), 84 Stat. 1845; Dec. 10, 1971, Pub. L. 92-178, title IV, §401(a)(2), (g)(3), 85 Stat. 530, 533; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), title XXI, §2109(a), 90 Stat. 1834, 1904; Nov. 6, 1978, Pub. L. 95-600, title VII, §701(ff)(1), 92 Stat. 2924; Nov. 9, 1978, Pub. L. 95-618, title II, §231(a), 92 Stat. 3187; Jan. 6, 1983, Pub. L. 97-424, title V, §512(a)(3), 96 Stat. 2174, related to exemptions from tax.

EFFECTIVE DATE OF REPEAL

Repeal effective as if included in the provisions of the Highway Revenue Act of 1982, Pub. L. 97-424, see section 736 of Pub. L. 98-369, set out as an Effective Date of 1984 Amendment note under section 4051 of this title.