

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

§ 4293. Exemption for United States and possessions

The Secretary of the Treasury may authorize exemption from the taxes imposed by subchapter A of chapter 31, section 4041, section 4051, chapter 32 (other than the taxes imposed by sections 4064 and 4121) and subchapter B of chapter 33, as to any particular article, or service or class of articles or services, to be purchased for the exclusive use of the United States, if he determines that the imposition of such taxes with respect to such articles or services, or class of articles or services will cause substantial burden or expense which can be avoided by granting tax exemption and that full benefit of such exemption, if granted, will accrue to the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 511; Pub. L. 91-258, title II, §205(a)(3), May 21, 1970, 84 Stat. 241; Pub. L. 94-455, title XIX, §1906(b)(13)(B), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-227, §2(b)(3), Feb. 10, 1978, 92 Stat. 12; Pub. L. 95-502, title II, §202(b), Oct. 21, 1978, 92 Stat. 1697; Pub. L. 95-618, title II, §201(c)(2), Nov. 9, 1978, 92 Stat. 3184; Pub. L. 100-647, title VI, §6103(a), Nov. 10, 1988, 102 Stat. 3711; Pub. L. 101-508, title XI, §11221(c), Nov. 5, 1990, 104 Stat. 1388-444.)

AMENDMENTS

1990—Pub. L. 101-508 inserted “subchapter A of chapter 31,” before “section 4041”.

1988—Pub. L. 100-647 inserted reference to section 4051 of this title.

1978—Pub. L. 95-618 substituted “taxes imposed by sections 4064 and 4121” for “tax imposed by section 4121”.

Pub. L. 95-502 substituted “section 4041, chapter 32” for “chapters 31 and 32”.

Pub. L. 95-227 inserted “(other than the tax imposed by section 4121)” after “chapters 31 and 32”.

1976—Pub. L. 94-455 substituted “Secretary of the Treasury” for “Secretary” after “The”.

1970—Pub. L. 91-258 substituted “subchapter B” for “subchapters B and C”.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective Jan. 1, 1991, with exception for contracts binding on Sept. 30, 1990, and at all times thereafter, see section 11221(f) of Pub. L. 101-508, set out as an Effective Date note under section 4001 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 6103(b) of Pub. L. 100-647 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-618 applicable with respect to 1980 and later model year automobiles, see section 201(g) of Pub. L. 95-618, set out as an Effective Date note under section 4064 of this title.

Amendment by Pub. L. 95-502 effective Oct. 1, 1980, see section 202(d) of Pub. L. 95-502, set out as an Effective Date note under section 4042 of this title.

Amendment by Pub. L. 95-227 applicable with respect to sales after Mar. 31, 1978, see section 2(d) of Pub. L.

95-227, set out as an Effective Date note under section 4121 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1906(d) of Pub. L. 94-455, set out as a note under section 6013 of this title.

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

[§§ 4294, 4295. Repealed. Pub. L. 94-455, title XIX, § 1904(a)(10), (11), Oct. 4, 1976, 90 Stat. 1812]

Section 4294, added Pub. L. 85-859, title I, §135(a), Sept. 2, 1958, 72 Stat. 1292; amended Pub. L. 86-344, §2(d), Sept. 21, 1959, 73 Stat. 618; Pub. L. 91-72, title I, §101(j)(28), Dec. 30, 1969, 83 Stat. 529; Pub. L. 91-258, title II, §205(a)(4), May 21, 1970, 84 Stat. 241, provided an exemption from tax for services and facilities furnished to a nonprofit educational organization and defined “nonprofit educational organization”.

Section 4295, act Aug. 16, 1954, ch. 736, 68A Stat. 511, §4295, formerly §4294, renumbered Sept. 2, 1958, Pub. L. 85-859, title I, §135(a), 72 Stat. 1292, related to a cross reference to general administrative provisions.

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

CHAPTER 34—POLICIES ISSUED BY FOREIGN INSURERS

Sec.	
4371.	Imposition of tax.
4372.	Definitions.
4373.	Exemptions.
4374.	Liability for tax.

PRIOR PROVISIONS

The provisions of a prior chapter 34, Documentary Stamp Taxes, were set out as:

Subchapter A, Issuance of capital stock and certificates of indebtedness by a corporation, comprising sections 4301 to 4305 and 4311 to 4316.

Subchapter B, Sale or transfers of capital stock and certificates of indebtedness of a corporation, comprising sections 4321 to 4324, 4331 to 4333, 4341 to 4345, and 4351 to 4354.

Subchapter C, Conveyances, comprising sections 4361 to 4363.

Subchapter D, Policies issued by foreign insurers, comprising sections 4371 to 4375.

Subchapter E, Miscellaneous provisions applicable to documentary stamp taxes, comprising sections 4381 to 4384.

Subchapters A and B were repealed by Pub. L. 89-44, title IV, §401(a), June 21, 1965, 79 Stat. 148.

Subchapter C was struck out by Pub. L. 94-455, title XIX, §1904(a)(12), Oct. 4, 1976, 90 Stat. 1812.

Subchapter D heading was struck out, sections 4371 to 4373 were reenacted without change, section 4374, “liability for tax”, was substituted for section 4374, “payment of tax”, and section 4375 was struck out by Pub. L. 94-455, title XIX, §1904(a)(12).

Subchapter E, section 4381 was repealed by Pub. L. 89-44, title IV, §401(c), June 21, 1965, 79 Stat. 148, and sections 4382 to 4384 were struck out by Pub. L. 94-455, title XIX, §1904(a)(12), Oct. 4, 1976, 90 Stat. 1812.

The subject matter of the prior sections was as follows:

A prior section 4301, acts Aug. 16, 1954, ch. 736, 68A Stat. 513; Sept. 2, 1958, Pub. L. 85-859, title I, §141(a), 72