

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.

(9) Idling reduction device

Any device or system of devices which—

(A) is designed to provide to a vehicle those services (such as heat, air conditioning, or electricity) that would otherwise require the operation of the main drive engine while the vehicle is temporarily parked or remains stationary using one or more devices affixed to a tractor, and

(B) is determined by the Administrator of the Environmental Protection Agency, in consultation with the Secretary of Energy and the Secretary of Transportation, to reduce idling of such vehicle at a motor vehicle rest stop or other location where such vehicles are temporarily parked or remain stationary.

(10) Advanced insulation

Any insulation that has an R value of not less than R35 per inch.

(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; Pub. L. 110-343, div. B, title II, § 206(a), Oct. 3, 2008, 122 Stat. 3839.)

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

2008—Pars. (9), (10). Pub. L. 110-343 added pars. (9) and (10).

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 2008 AMENDMENT

Pub. L. 110-343, div. B, title II, § 206(b), Oct. 3, 2008, 122 Stat. 3839, provided that: “The amendment made by this section [amending this section] shall apply to sales or installations after the date of the enactment of this Act [Oct. 3, 2008].”

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

Subchapter	Sec. ¹
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

Part	
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.

PART I—GAS GUZZLERS

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 Repealed.]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

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.

§ 4064. Gas guzzler tax

(a) Imposition of tax

There is hereby imposed on the sale by the manufacturer of each automobile a tax determined in accordance with the following table:

If the fuel economy of the model type in which the automobile falls is:	The tax is:
At least 22.5	\$0
At least 21.5 but less than 22.5	1,000
At least 20.5 but less than 21.5	1,300
At least 19.5 but less than 20.5	1,700
At least 18.5 but less than 19.5	2,100
At least 17.5 but less than 18.5	2,600
At least 16.5 but less than 17.5	3,000
At least 15.5 but less than 16.5	3,700
At least 14.5 but less than 15.5	4,500
At least 13.5 but less than 14.5	5,400
At least 12.5 but less than 13.5	6,400
Less than 12.5	7,700.

(b) Definitions

For purposes of this section—

(1) Automobile

(A) In general

The term “automobile” means any 4-wheeled vehicle propelled by fuel—

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

¹ Section numbers editorially supplied.