

assigning authority to liquidate claim objections to the Trustees. After a hearing, the bankruptcy court decided the monetary obligation imposed by § 4481 was an excise tax on a transaction entitled to priority under 11 U.S.C. § 507(a)(8)(E) (granting priority to unsecured governmental claims for an “excise tax” on a “transaction”). The Bankruptcy Appellate Panel affirmed. In re Trism, 311 B.R. 509 (B.A.P. 8th Cir. 2004). The Trustees appeal arguing the bankruptcy court and BAP erroneously concluded the charges were a tax, rather than a user fee, and erroneously found a transaction had occurred. Having carefully reviewed the record, the briefs, and the applicable law, we conclude the bankruptcy court and BAP correctly decided the case. The obligation imposed by § 4481 is a tax, not a fee. Id. at 513-16. Further, the obligation is an excise tax on a transaction. Id. at 516-17. Because we have nothing to add to the BAP’s explanation, we summarily affirm. See 8th Cir. R. 47B.
