

“(1) the alcohol fuel mixture credit, plus  
“(2) the biodiesel mixture credit.”

Subsec. (c)(6). Pub. L. 109-58 substituted “2008” for “2006”.

Subsec. (d). Pub. L. 109-59, §11113(b)(2), added subsec. (d). Former subsec. (d) redesignated (f).

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

Subsecs. (e) to (g). Pub. L. 109-59, §11113(b)(2), added subsec. (e) and redesignated former subsecs. (d) and (e) as (f) and (g), respectively.

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 701(b)(1) of Pub. L. 111-312 applicable to fuel sold or used after Dec. 31, 2009, see section 701(d) of Pub. L. 111-312, set out as a note under section 40A of this title.

Pub. L. 111-312, title VII, §704(d), Dec. 17, 2010, 124 Stat. 3311, provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall apply to fuel sold or used after December 31, 2009.”

Pub. L. 111-312, title VII, §708(b)(2), Dec. 17, 2010, 124 Stat. 3312, provided that: “The amendment made by this subsection [amending this section] shall apply to periods after December 31, 2010.”

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by section 202(a), (b)(2) of Pub. L. 110-343 applicable to fuel produced, and sold or used, after Dec. 31, 2008, see section 202(g)(1) of Pub. L. 110-343, set out as a note under section 40A of this title.

Amendment by section 203(c)(1) of Pub. L. 110-343 applicable to claims for credit or payment made on or after May 15, 2008, see section 203(d) of Pub. L. 110-343, set out as a note under section 40 of this title.

Pub. L. 110-343, div. B, title II, §204(d), Oct. 3, 2008, 122 Stat. 3835, provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall apply to fuel sold or used after the date of the enactment of this Act [Oct. 3, 2008].”

Amendment of this section and repeal of Pub. L. 110-234 by Pub. L. 110-246 effective May 22, 2008, the date of enactment of Pub. L. 110-234, except as otherwise provided, see section 4 of Pub. L. 110-246, set out as an Effective Date note under section 8701 of Title 7, Agriculture.

Amendment by section 15331(b) of Pub. L. 110-246 effective June 18, 2008, see section 15331(c) of Pub. L. 110-246, set out as a note under section 40 of this title.

Amendment by section 15332(b) of Pub. L. 110-246 applicable to fuel sold or used after Dec. 31, 2008, see section 15332(c) of Pub. L. 110-246, set out as a note under section 40 of this title.

#### EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-172, §5(b), Dec. 29, 2007, 121 Stat. 2479, provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall take effect as if included in the provisions of the SAFETEA-LU [Pub. L. 109-59] to which they relate.”

#### EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by section 11113(b)(1)–(3)(A) of Pub. L. 109-59 applicable to any sale or use for any period after Sept. 30, 2006, see section 11113(d) of Pub. L. 109-59, set out as a note under section 4041 of this title.

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.

#### EFFECTIVE DATE

Section applicable to fuel sold or used after Dec. 31, 2004, see section 301(d)(1) of Pub. L. 108-357, set out as an Effective Date of 2004 Amendment note under section 40 of this title.

#### SPECIAL RULES FOR 2010

Pub. L. 111-312, title VII, §701(c), Dec. 17, 2010, 124 Stat. 3310, provided that: “Notwithstanding any other provision of law, in the case of any biodiesel mixture credit properly determined under section 6426(c) of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary’s delegate) shall provide. Such Secretary shall issue guidance within 30 days after the date of the enactment of this Act [Dec. 17, 2010] providing for a one-time submission of claims covering periods during 2010. Such guidance shall provide for a 180-day period for the submission of such claims (in such manner as prescribed by such Secretary) to begin not later than 30 days after such guidance is issued. Such claims shall be paid by such Secretary not later than 60 days after receipt. If such Secretary has not paid pursuant to a claim filed under this subsection within 60 days after the date of the filing of such claim, the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621 of such Code.”

Pub. L. 111-312, title VII, §704(c), Dec. 17, 2010, 124 Stat. 3311, provided that: “Notwithstanding any other provision of law, in the case of any alternative fuel credit or any alternative fuel mixture credit properly determined under subsection (d) or (e) of section 6426 of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary’s delegate) shall provide. Such Secretary shall issue guidance within 30 days after the date of the enactment of this Act [Dec. 17, 2010] providing for a one-time submission of claims covering periods during 2010. Such guidance shall provide for a 180-day period for the submission of such claims (in such manner as prescribed by such Secretary) to begin not later than 30 days after such guidance is issued. Such claims shall be paid by such Secretary not later than 60 days after receipt. If such Secretary has not paid pursuant to a claim filed under this subsection within 60 days after the date of the filing of such claim, the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621 of such Code.”

### § 6427. Fuels not used for taxable purposes

#### (a) Nontaxable uses

Except as provided in subsection (k), if tax has been imposed under paragraph (2) or (3) of section 4041(a) or section 4041(c) on the sale of any fuel and the purchaser uses such fuel other than for the use for which sold, or resells such fuel, the Secretary shall pay (without interest) to him an amount equal to—

(1) the amount of tax imposed on the sale of the fuel to him, reduced by

(2) if he uses the fuel, the amount of tax which would have been imposed under section 4041 on such use if no tax under section 4041 had been imposed on the sale of the fuel.

#### (b) Intercity, local, or school buses

##### (1) Allowance

Except as otherwise provided in this subsection and subsection (k), if any fuel other than gasoline (as defined in section 4083(a)) on the sale of which tax was imposed by section 4041(a) or 4081 is used in an automobile bus while engaged in—

(A) furnishing (for compensation) passenger land transportation available to the general public, or

(B) the transportation of students and employees of schools (as defined in the last sentence of section 4221(d)(7)(C)),

the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the product of the number of gallons of such fuel so used multiplied by the rate at which tax was imposed on such fuel by section 4041(a) or 4081, as the case may be.

**(2) Reduction in refund in certain cases**

**(A) In general**

Except as provided in subparagraphs (B) and (C), the rate of tax taken into account under paragraph (1) shall be 7.4 cents per gallon less than the aggregate rate at which tax was imposed on such fuel by section 4041(a) or 4081, as the case may be.

**(B) Exception for school bus transportation**

Subparagraph (A) shall not apply to fuel used in an automobile bus while engaged in the transportation described in paragraph (1)(B).

**(C) Exception for certain intracity transportation**

Subparagraph (A) shall not apply to fuel used in any automobile bus while engaged in furnishing (for compensation) intracity passenger land transportation—

(i) which is available to the general public, and

(ii) which is scheduled and along regular routes,

but only if such bus is a qualified local bus.

**(D) Qualified local bus**

For purposes of this paragraph, the term “qualified local bus” means any local bus—

(i) which has a seating capacity of at least 20 adults (not including the driver), and

(ii) which is under contract (or is receiving more than a nominal subsidy) from any State or local government (as defined in section 4221(d)) to furnish such transportation.

**(3) Limitation in case of nonscheduled intercity or local buses**

Paragraph (1)(A) shall not apply in respect of fuel used in any automobile bus while engaged in furnishing transportation which is not scheduled and not along regular routes unless the seating capacity of such bus is at least 20 adults (not including the driver).

**(4) Refunds for use of diesel fuel in certain intercity buses**

With respect to any fuel to which paragraph (2)(A) applies, if the ultimate purchaser of such fuel waives (at such time and in such form and manner as the Secretary shall prescribe) the right to payment under paragraph (1) and assigns such right to the ultimate vendor, then the Secretary shall pay the amount which would be paid under paragraph (1) to such ultimate vendor, but only if such ultimate vendor—

(A) is registered under section 4101, and

(B) meets the requirements of subparagraph (A), (B), or (D) of section 6416(a)(1).

**(c) Use for farming purposes**

Except as provided in subsection (k), if any fuel on the sale of which tax was imposed under paragraph (2) or (3) of section 4041(a) or section 4041(c) is used on a farm for farming purposes (within the meaning of section 6420(c)), the Secretary shall pay (without interest) to the purchaser an amount equal to the amount of the tax imposed on the sale of the fuel. For purposes of this subsection, if fuel is used on a farm by any person other than the owner, tenant, or operator of such farm, the rules of paragraph (4) of section 6420(c) shall be applied (except that “liquid taxable under section 4041” shall be substituted for “gasoline” each place it appears in such paragraph (4)).

**(d) Use by certain aircraft museums or in certain other aircraft uses**

Except as provided in subsection (k), if—

(1) any gasoline on which tax was imposed by section 4081, or

(2) any fuel on the sale of which tax was imposed under section 4041,

is used by an aircraft museum (as defined in section 4041(h)(2)) in an aircraft or vehicle owned by such museum and used exclusively for purposes set forth in section 4041(h)(2)(C), or is used in a helicopter or a fixed-wing aircraft for a purpose described in section 4041(l), the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline or fuel an amount equal to the aggregate amount of the tax imposed on such gasoline or fuel.

**(e) Alcohol, biodiesel, or alternative fuel**

Except as provided in subsection (k)—

**(1) Used to produce a mixture**

If any person produces a mixture described in section 6426 in such person’s trade or business, the Secretary shall pay (without interest) to such person an amount equal to the alcohol fuel mixture credit or the biodiesel mixture credit or the alternative fuel mixture credit with respect to such mixture.

**(2) Alternative fuel**

If any person sells or uses an alternative fuel (as defined in section 6426(d)(2)) for a purpose described in section 6426(d)(1) in such person’s trade or business, the Secretary shall pay (without interest) to such person an amount equal to the alternative fuel credit with respect to such fuel.

**(3) Coordination with other repayment provisions**

No amount shall be payable under paragraph (1) or (2) with respect to any mixture or alternative fuel with respect to which an amount is allowed as a credit under section 6426.

**(4) Registration requirement for alternative fuels**

The Secretary shall not make any payment under this subsection to any person with respect to any alternative fuel credit or alternative fuel mixture credit unless the person is registered under section 4101.

**(5) Limitation to fuels with connection to the United States**

No amount shall be payable under paragraph (1) or (2) with respect to any mixture or alternative fuel if credit is not allowed with respect to such mixture or alternative fuel by reason of section 6426(i).

**(6) Termination**

This subsection shall not apply with respect to—

(A) any alcohol fuel mixture (as defined in section 6426(b)(3)) sold or used after December 31, 2011,

(B) any biodiesel mixture (as defined in section 6426(c)(3)) sold or used after December 31, 2011,

(C) except as provided in subparagraph (D), any alternative fuel or alternative fuel mixture (as defined in subsection (d)(2) or (e)(3) of section 6426) sold or used after December 31, 2011, and

(D) any alternative fuel or alternative fuel mixture (as so defined) involving liquefied hydrogen sold or used after September 30, 2014.

**[(f) Repealed. Pub. L. 109-59, title XI, § 11151(a)(1), Aug. 10, 2005, 119 Stat. 1968]**

**[(g) Repealed. Pub. L. 104-188, title I, § 1606(a), Aug. 20, 1996, 110 Stat. 1839]**

**(h) Blend stocks not used for producing taxable fuel****(1) Gasoline blend stocks or additives not used for producing gasoline**

Except as provided in subsection (k), if any gasoline blend stock or additive (within the meaning of section 4083(a)(2)) is not used by any person to produce gasoline and such person establishes that the ultimate use of such gasoline blend stock or additive is not to produce gasoline, the Secretary shall pay (without interest) to such person an amount equal to the aggregate amount of the tax imposed on such person with respect to such gasoline blend stock or additive.

**(2) Diesel fuel blend stocks or additives not used for producing diesel**

Except as provided in subsection (k), if any diesel fuel blend stock is not used by any person to produce diesel fuel and such person establishes that the ultimate use of such diesel fuel blend stock is not to produce diesel fuel, the Secretary shall pay (without interest) to such person an amount equal to the aggregate amount of the tax imposed on such person with respect to such diesel fuel blend stock.

**(i) Time for filing claims; period covered****(1) General rule**

Except as otherwise provided in this subsection, not more than one claim may be filed under subsection (a), (b), (c), (d), (h), (l), (m), or (o) by any person with respect to fuel used during his taxable year; and no claim shall be allowed under this paragraph with respect to fuel used during any taxable year unless filed by the purchaser not later than the time prescribed by law for filing a claim for credit or

refund of overpayment of income tax for such taxable year. For purposes of this paragraph, a person's taxable year shall be his taxable year for purposes of subtitle A.

**(2) Exceptions****(A) In general**

If, at the close of any quarter of the taxable year of any person, at least \$750 is payable in the aggregate under subsections (a), (b), (d), (h), (l), (m), and (o) of this section and section 6421 to such person with respect to fuel used during—

(i) such quarter, or

(ii) any prior quarter (for which no other claim has been filed) during such taxable year,

a claim may be filed under this section with respect to such fuel.

**(B) Time for filing claim**

No claim filed under this paragraph shall be allowed unless filed during the first quarter following the last quarter included in the claim.

**(C) Nonapplication of paragraph**

This paragraph shall not apply to any fuel used solely in any off-highway business use described in section 6421(e)(2)(C).

**(3) Special rule for mixture credits and the alternative fuel credit****(A) In general**

A claim may be filed under subsection (e)(1) by any person with respect to a mixture described in section 6426 or under subsection (e)(2) by any person with respect to an alternative fuel (as defined in section 6426(d)(2)) for any period—

(i) for which \$200 or more is payable under such subsection (e)(1) or (e)(2), and

(ii) which is not less than 1 week.

In the case of an electronic claim, this subparagraph shall be applied without regard to clause (i).

**(B) Payment of claim**

Notwithstanding subsection (e)(1) or (e)(2), if the Secretary has not paid pursuant to a claim filed under this section within 45 days of the date of the filing of such claim (20 days in the case of an electronic claim), the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621.

**(C) Time for filing claim**

No claim filed under this paragraph shall be allowed unless filed on or before the last day of the first quarter following the earliest quarter included in the claim.

**(4) Special rule for vendor refunds****(A) In general**

A claim may be filed under paragraph (4)(C) or (5) of subsection (l) by any person with respect to fuel sold by such person for any period—

(i) for which \$200 or more (\$100 or more in the case of kerosene) is payable under paragraph (4)(C) or (5) of subsection (l), and

(ii) which is not less than 1 week.

Notwithstanding subsection (l)(1), paragraph (3)(B) shall apply to claims filed under subsections (b)(4), (l)(4)(C)(ii), and (l)(5).

**(B) Time for filing claim**

No claim filed under this paragraph shall be allowed unless filed on or before the last day of the first quarter following the earliest quarter included in the claim.

**(j) Applicable laws**

**(1) In general**

All provisions of law, including penalties, applicable in respect of the taxes imposed by sections 4041 and 4081 shall, insofar as applicable and not inconsistent with this section, apply in respect of the payments provided for in this section to the same extent as if such payments constituted refunds of overpayments of the tax so imposed.

**(2) Examination of books and witnesses**

For the purpose of ascertaining the correctness of any claim made under this section, or the correctness of any payment made in respect of any such claim, the Secretary shall have the authority granted by paragraphs (1), (2), and (3) of section 7602(a) (relating to examination of books and witnesses) as if the claimant were the person liable for tax.

**(k) Income tax credit in lieu of payment**

**(1) Persons not subject to income tax**

Payment shall be made under this section only to—

(A) the United States or an agency or instrumentality thereof, a State, a political subdivision of a State, or any agency or instrumentality of one or more States or political subdivisions, or

(B) an organization exempt from tax under section 501(a) (other than an organization required to make a return of the tax imposed under subtitle A for its taxable year).

**(2) Exception**

Paragraph (1) shall not apply to a payment of a claim filed under paragraph (2), (3), or (4) of subsection (i).

**(3) Allowance of credit against income tax**

For allowances of credit against the income tax imposed by subtitle A for fuel used or resold by the purchaser, see section 34.

**(l) Nontaxable uses of diesel fuel and kerosene**

**(1) In general**

Except as otherwise provided in this subsection and in subsection (k), if any diesel fuel or kerosene on which tax has been imposed by section 4041 or 4081 is used by any person in a nontaxable use, the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the aggregate amount of tax imposed on such fuel under section 4041 or 4081, as the case may be, reduced by any payment made to the ultimate vendor under paragraph (4)(C)(i).

**(2) Nontaxable use**

For purposes of this subsection, the term “nontaxable use” means any use which is ex-

empt from the tax imposed by section 4041(a)(1) other than by reason of a prior imposition of tax.

**(3) Refund of certain taxes on fuel used in diesel-powered trains**

For purposes of this subsection, the term “nontaxable use” includes fuel used in a diesel-powered train. The preceding sentence shall not apply with respect to—

(A) the Leaking Underground Storage Tank Trust Fund financing rate under sections 4041 and 4081, and

(B) so much of the rate specified in section 4081(a)(2)(A) as does not exceed the rate applicable under section 4041(a)(1)(C)(ii).

The preceding sentence shall not apply in the case of fuel sold for exclusive use by a State or any political subdivision thereof.

**(4) Refunds for kerosene used in aviation**

**(A) Kerosene used in commercial aviation**

In the case of kerosene used in commercial aviation (as defined in section 4083(b)) (other than supplies for vessels or aircraft within the meaning of section 4221(d)(3)), paragraph (1) shall not apply to so much of the tax imposed by section 4041 or 4081, as the case may be, as is attributable to—

(i) the Leaking Underground Storage Tank Trust Fund financing rate imposed by such section, and

(ii) so much of the rate of tax specified in section 4041(c) or 4081(a)(2)(A)(iii), as the case may be, as does not exceed 4.3 cents per gallon.

**(B) Kerosene used in noncommercial aviation**

In the case of kerosene used in aviation that is not commercial aviation (as so defined) (other than any use which is exempt from the tax imposed by section 4041(c) other than by reason of a prior imposition of tax), paragraph (1) shall not apply to—

(i) any tax imposed by subsection (c) or (d)(2) of section 4041, and

(ii) so much of the tax imposed by section 4081 as is attributable to—

(I) the Leaking Underground Storage Tank Trust Fund financing rate imposed by such section, and

(II) so much of the rate of tax specified in section 4081(a)(2)(A)(iii) as does not exceed the rate specified in section 4081(a)(2)(C)(ii).

**(C) Payments to ultimate, registered vendor**

**(i) In general**

With respect to any kerosene used in aviation (other than kerosene described in clause (ii) or kerosene to which paragraph (5) applies), if the ultimate purchaser of such kerosene waives (at such time and in such form and manner as the Secretary shall prescribe) the right to payment under paragraph (1) and assigns such right to the ultimate vendor, then the Secretary shall pay the amount which would be paid under paragraph (1) to such ultimate vendor, but only if such ultimate vendor—

(I) is registered under section 4101, and (II) meets the requirements of subparagraph (A), (B), or (D) of section 6416(a)(1).

**(ii) Payments for kerosene used in non-commercial aviation**

The amount which would be paid under paragraph (1) with respect to any kerosene to which subparagraph (B) applies shall be paid only to the ultimate vendor of such kerosene. A payment shall be made to such vendor if such vendor—

(I) is registered under section 4101, and (II) meets the requirements of subparagraph (A), (B), or (D) of section 6416(a)(1).

**(5) Registered vendors to administer claims for refund of diesel fuel or kerosene sold to State and local governments**

**(A) In general**

Paragraph (1) shall not apply to diesel fuel or kerosene used by a State or local government.

**(B) Sales of kerosene not for use in motor fuel**

Paragraph (1) shall not apply to kerosene (other than kerosene used in aviation) sold by a vendor—

(i) for any use if such sale is from a pump which (as determined under regulations prescribed by the Secretary) is not suitable for use in fueling any diesel-powered highway vehicle or train, or

(ii) to the extent provided by the Secretary, for blending with heating oil to be used during periods of extreme or unseasonable cold.

**(C) Payment to ultimate, registered vendor**

Except as provided in subparagraph (D), the amount which would (but for subparagraph (A) or (B)) have been paid under paragraph (1) with respect to any fuel shall be paid to the ultimate vendor of such fuel, if such vendor—

(i) is registered under section 4101, and (ii) meets the requirements of subparagraph (A), (B), or (D) of section 6416(a)(1).

**(D) Credit card issuer**

For purposes of this paragraph, if the purchase of any fuel described in subparagraph (A) (determined without regard to the registration status of the ultimate vendor) is made by means of a credit card issued to the ultimate purchaser, the Secretary shall pay to the person extending the credit to the ultimate purchaser the amount which would have been paid under paragraph (1) (but for subparagraph (A)), but only if such person meets the requirements of clauses (i), (ii), and (iii) of section 6416(a)(4)(B). If such clause (i), (ii), or (iii) is not met by such person extending the credit to the ultimate purchaser, then such person shall collect an amount equal to the tax from the ultimate purchaser and only such ultimate purchaser may claim such amount.

**(m) Diesel fuel used to produce emulsion**

**(1) In general**

Except as provided in subsection (k), if any diesel fuel on which tax was imposed by sec-

tion 4081 at the regular tax rate is used by any person in producing an emulsion described in section 4081(a)(2)(D) which is sold or used in such person's trade or business, the Secretary shall pay (without interest) to such person an amount equal to the excess of the regular tax rate over the incentive tax rate with respect to such fuel.

**(2) Definitions**

For purposes of paragraph (1)—

**(A) Regular tax rate**

The term "regular tax rate" means the aggregate rate of tax imposed by section 4081 determined without regard to section 4081(a)(2)(D).

**(B) Incentive tax rate**

The term "incentive tax rate" means the aggregate rate of tax imposed by section 4081 determined with regard to section 4081(a)(2)(D).

**(n) Regulations**

The Secretary may by regulations prescribe the conditions, not inconsistent with the provisions of this section, under which payments may be made under this section.

**(o) Payments for taxes imposed by section 4041(d)**

For purposes of subsections (a), (b), and (c), the taxes imposed by section 4041(d) shall be treated as imposed by section 4041(a).

**(p) Cross references**

**(1) For civil penalty for excessive claims under this section, see section 6675.**

**(2) For fraud penalties, etc., see chapter 75 (section 7201 and following, relating to crimes, other offenses, and forfeitures).**

**(3) For treatment of an Indian tribal government as a State (and a subdivision of an Indian tribal government as a political subdivision of a State), see section 7871.**

(Added Pub. L. 91-258, title II, §207(a), May 21, 1970, 84 Stat. 246; amended Pub. L. 94-455, title XIX, §1906(a)(31)(A), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1829, 1834; Pub. L. 94-530, §1(b), (c)(2)-(5), Oct. 17, 1976, 90 Stat. 2487, 2488; Pub. L. 95-458, §3(b), Oct. 14, 1978, 92 Stat. 1257; Pub. L. 95-599, title V, §505(a), (b), (c)(2)-(4), Nov. 6, 1978, 92 Stat. 2758-2760; Pub. L. 95-600, title VII, §703(l)(3), Nov. 6, 1978, 92 Stat. 2942; Pub. L. 95-618, title II, §233(a)(2), Nov. 9, 1978, 92 Stat. 3190; Pub. L. 96-223, title II, §232(d)(1), (2), (4)(B)-(D), Apr. 2, 1980, 94 Stat. 277, 278; Pub. L. 96-541, §4, Dec. 17, 1980, 94 Stat. 3205; Pub. L. 97-248, title II, §279(b)(2), Sept. 3, 1982, 96 Stat. 563; Pub. L. 97-424, title V, §§511(d)(4), (e)(1)-(3), (g)(2)(B)-(D), 516(b)(5), Jan. 6, 1983, 96 Stat. 2171, 2172, 2173, 2183; Pub. L. 97-473, title II, §202(b)(13), Jan. 14, 1983, 96 Stat. 2610; Pub. L. 98-369, div. A, title IV, §474(r)(38), title VII, §§732(a)(3), 734(c)(2), title IX, §§911(b), (d)(2)(B)-(F), 912(d), 914, 915(a), July 18, 1984, 98 Stat. 846, 977, 979, 1005-1008; Pub. L. 99-499, title V, §521(c)(3)(A), (B)(i), (C), Oct. 17, 1986, 100 Stat. 1779; Pub. L. 99-514, title IV, §422(b), title XVII, §1703(d), (e)(1), (2)(A)-(E), title XVIII, §§1877(b), 1899A(55), (56), Oct. 22, 1986, 100 Stat. 2230, 2777, 2778, 2902, 2961, as amended by Pub. L. 99-499, title V,

§ 521(c)(3)(B)(ii), Oct. 17, 1986, 100 Stat. 1779; Pub. L. 100-17, title V, § 502(b)(8), (9), Apr. 2, 1987, 101 Stat. 257; Pub. L. 100-203, title X, § 10502(c), Dec. 22, 1987, 101 Stat. 1330-442; Pub. L. 100-223, title IV, § 405(b)(1), (2), Dec. 30, 1987, 101 Stat. 1534, 1535; Pub. L. 100-647, title I, § 1017(c)(3), (10), title II, §§ 2001(d)(7)(B)-(D), 2004(s)(2), (3), title III, § 3002(a)-(c), Nov. 10, 1988, 102 Stat. 3576, 3596, 3609, 3615, 3616; Pub. L. 101-239, title VII, §§ 7501(b)(3), 7812(a), 7822(b)(1)-(4), 7841(d)(20), Dec. 19, 1989, 103 Stat. 2361, 2412, 2424, 2425, 2429; Pub. L. 101-508, title XI, §§ 11211(b)(4)(B), (5), (6)(E)(ii), (d)(7), (8), 11213(b)(3), 11801(a)(46), (c)(23), Nov. 5, 1990, 104 Stat. 1388-425 to 1388-427, 1388-433, 1388-522, 1388-528; Pub. L. 102-240, title VIII, § 8002(b)(7), (8), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 103-66, title XIII, §§ 13241(f)(8)-(10), 13242(c), (d)(21), (25)-(31), Aug. 10, 1993, 107 Stat. 512, 521, 524, 525; Pub. L. 104-188, title I, §§ 1606(a), (b)(2), 1702(b)(2)(B), 1703(k), Aug. 20, 1996, 110 Stat. 1839, 1868, 1877; Pub. L. 105-34, title X, § 1032(c)(3), (e)(7)-(10), Aug. 5, 1997, 111 Stat. 934, 935; Pub. L. 105-178, title IX, §§ 9003(a)(2), 9006(b)(2), 9009(a)-(b)(2), June 9, 1998, 112 Stat. 502, 506, 507; Pub. L. 105-206, title VI, §§ 6016(b), 6017(a), 6023(16), (25), (26), July 22, 1998, 112 Stat. 822, 825, 826; Pub. L. 108-357, title II, § 241(a)(2)(D), title III, § 301(c)(9), (10), title VIII, §§ 851(d)(3), 853(c), (d)(2)(J), (K), 857(b), (c), 870(b), Oct. 22, 2004, 118 Stat. 1438, 1462, 1609, 1611, 1613, 1617, 1624; Pub. L. 109-58, title XIII, §§ 1343(b)(1), (3), 1344(a), Aug. 8, 2005, 119 Stat. 1051, 1052; Pub. L. 109-59, title XI, §§ 11113(b)(3)(C), 11151(a), 11161(b)(2), (3)(B), (D)-(F), 11162(a), (b), 11163(c), Aug. 10, 2005, 119 Stat. 1948, 1968, 1970-1974; Pub. L. 109-432, div. A, title IV, § 420(a), (b)(1), (3), (4), Dec. 20, 2006, 120 Stat. 2968, 2969; Pub. L. 110-172, §§ 5(a)(1), 11(a)(37)-(39)(A), (e)(1), Dec. 29, 2007, 121 Stat. 2478, 2487-2489; Pub. L. 110-343, div. B, title II, §§ 202(a), 203(c)(2), 204(a)(3), Oct. 3, 2008, 122 Stat. 3832, 3834; Pub. L. 111-312, title VII, §§ 701(b)(2), 704(a), 708(c)(1), Dec. 17, 2010, 124 Stat. 3310-3312.)

## REFERENCES IN TEXT

Section 4081(c), referred to in subsec. (f)(1), was repealed by Pub. L. 108-357, title III, § 301(c)(7), Oct. 22, 2004, 118 Stat. 1461.

Section 4091, referred to in subsec. (f)(1), (2)(A)(ii), (B)(ii), was repealed by Pub. L. 108-357, title VIII, § 853(d)(1), Oct. 22, 2004, 118 Stat. 1612.

## AMENDMENTS

2010—Subsec. (e)(6)(A). Pub. L. 111-312, § 708(c)(1), substituted “December 31, 2011” for “December 31, 2010”.

Subsec. (e)(6)(B). Pub. L. 111-312, § 701(b)(2), substituted “December 31, 2011” for “December 31, 2009”.

Subsec. (e)(6)(C). Pub. L. 111-312, § 704(a), substituted “December 31, 2011” for “December 31, 2009”.

2008—Subsec. (e)(5). Pub. L. 110-343, § 203(c)(2), added par. (5). Former par. (5) redesignated (6).

Subsec. (e)(5)(B). Pub. L. 110-343, § 202(a), substituted “December 31, 2009” for “December 31, 2008”.

Subsec. (e)(6). Pub. L. 110-343, § 203(c)(2), redesignated par. (5) as (6).

Subsec. (e)(6)(C). Pub. L. 110-343, § 204(a)(3), which directed amendment of subsec. (e)(5)(C) by substituting “December 31, 2009” for “September 30, 2009”, was executed by making the substitution in par. (6)(C), to reflect the probable intent of Congress and the redesignation of par. (5) as (6) by Pub. L. 110-343, § 203(c)(2). See above.

2007—Subsec. (e)(3). Pub. L. 110-172, § 11(a)(37), redesignated par. (3), relating to termination, as (5).

Subsec. (e)(5). Pub. L. 110-172, § 11(a)(37), redesignated par. (3), relating to termination, as (5).

Subsec. (e)(5)(B). Pub. L. 110-172, § 11(e)(1), substituted “2008” for “2006”.

Subsec. (i)(3). Pub. L. 110-172, § 5(a)(1)(C), substituted “mixture credits and the alternative fuel credit” for “alcohol fuel and biodiesel mixture credit” in heading.

Subsec. (i)(3)(A). Pub. L. 110-172, § 5(a)(1)(A), in introductory provisions, inserted “or under subsection (e)(2) by any person with respect to an alternative fuel (as defined in section 6426(d)(2))” after “section 6426”.

Subsec. (i)(3)(A)(i), (B). Pub. L. 110-172, § 5(a)(1)(B), inserted “or (e)(2)” after “subsection (e)(1)”.

Subsec. (l)(4)(A)(ii). Pub. L. 110-172, § 11(a)(38), which directed substitution of “section 4081(a)(2)(A)(iii)” for “section 4081(a)(2)(iii)”, could not be executed, because “section 4081(a)(2)(iii)” did not appear subsequent to amendment by Pub. L. 109-432, § 420(a). See 2006 Amendment note below.

Subsecs. (p), (q). Pub. L. 110-172, § 11(a)(39)(A), redesignated subsec. (q) as (p) and struck out heading and text of former subsec. (p). Text of former subsec. (p) read as follows: “Except as provided in subsection (k), if—

“(1) any tax is imposed by section 4081 at a rate determined under subsection (c) thereof on gasohol (as defined in such subsection), and

“(2) such gasohol is used as a fuel in any aircraft in noncommercial aviation (as defined in section 4041(c)(2),

the Secretary shall pay (without interest) to the ultimate purchaser of such gasohol an amount equal to 1.4 cents (2 cents in the case of a mixture none of the alcohol in which consists of ethanol) multiplied by the number of gallons of gasohol so used.”

2006—Subsec. (i)(4)(A). Pub. L. 109-432, § 420(b)(3), substituted “paragraph (4)(C) or (5)” for “paragraph (4)(B), (5), or (6)” in introductory provisions and cl. (i) and “(l)(4)(C)(ii), and (l)(5)” for “(l)(5), and (l)(6)” in concluding provisions.

Subsec. (l)(1). Pub. L. 109-432, § 420(b)(4), substituted “paragraph (4)(C)(i)” for “paragraph (4)(B)”.

Subsec. (l)(4). Pub. L. 109-432, § 420(a), amended heading and text of par. (4) generally, substituting provisions relating to refunds for kerosene used in commercial aviation, refunds for kerosene used in noncommercial aviation, and payments to ultimate, registered vendor, consisting of subpars. (A) to (C), for provisions relating to refunds for kerosene used in commercial aviation and payment to ultimate, registered vendor, consisting of subpars. (A) and (B).

Subsec. (l)(5), (6). Pub. L. 109-432, § 420(b)(1), redesignated par. (6) as (5) and struck out former par. (5), which related to refunds for kerosene used in noncommercial aviation.

2005—Subsec. (e). Pub. L. 109-59, § 11113(b)(3)(C)(ix), substituted “, biodiesel, or alternative fuel” for “or biodiesel used to produce alcohol fuel and biodiesel mixtures” in heading.

Subsec. (e)(1). Pub. L. 109-59, § 11113(b)(3)(C)(i), inserted “or the alternative fuel mixture credit” after “biodiesel mixture credit”.

Subsec. (e)(2). Pub. L. 109-59, § 11113(b)(3)(C)(iii), added par. (2). Former par. (2) redesignated (3).

Subsec. (e)(3). Pub. L. 109-59, § 11113(b)(3)(C)(iv), substituted “under paragraph (1) or (2) with respect to any mixture or alternative fuel” for “under paragraph (1) with respect to any mixture”.

Pub. L. 109-59, § 11113(b)(3)(C)(ii), redesignated par. (2) as (3).

Subsec. (e)(4). Pub. L. 109-59, § 11113(b)(3)(C)(v), added par. (4).

Subsec. (e)(4)(B). Pub. L. 109-58, § 1344(a), which directed amendment of par. (4)(B) by substituting “2008” for “2006”, could not be executed because there was no par. (4) prior to amendment by Pub. L. 109-59, § 11113(b)(3)(C)(v). See 2007 Amendment note above relating to subsec. (e)(5)(B).

Subsec. (e)(5). Pub. L. 109-59, § 11113(b)(3)(C)(ii), which directed amendment of subsec. (e) by redesignating par. (4) as (5), could not be executed because there was no par. (4) prior to amendment by Pub. L. 109-59, § 11113(b)(3)(C)(v). See 2005 and 2007 Amendment notes above.

Subsec. (e)(5)(C), (D). Pub. L. 109-59, § 11113(b)(3)(C)(vi)–(viii), added subpars. (C) and (D).

Subsec. (f). Pub. L. 109-59, § 11151(a)(1), struck out subsec. (f) which related to payment by Secretary of an amount equal to the excess of the regular tax rate over the incentive tax rate with respect to any gasoline, diesel fuel, kerosene, or aviation fuel on which tax was imposed by section 4081 or 4091 at the regular tax rate, which is used by any person in producing a mixture described in section 4081(c) or 4091(c)(1)(A), and which is sold or used in such person's trade or business.

Subsec. (i)(1), (2)(A). Pub. L. 109-58, § 1343(b)(3), inserted “(m),” after “(l),” in par. (1) and in par. (2)(A) in introductory provisions.

Subsec. (i)(4)(A). Pub. L. 109-59, § 11161(b)(3)(D)(ii), which directed amendment of subpar. (A) by substituting “subsections (b)(4), (l)(5), and (l)(6)” for “subsection (b)(4) and subsection (l)(5)” in concluding provisions, was executed by making the substitution for “subsections (b)(4) and subsection (l)(5)” to reflect the probable intent of Congress.

Pub. L. 109-59, § 11161(b)(3)(D)(i), substituted “paragraph (4)(B), (5), or (6)” for “paragraph (4)(B) or (5)” in two places.

Subsec. (l). Pub. L. 109-59, § 11161(b)(3)(B), substituted “and kerosene” for “, kerosene and aviation fuel” in heading.

Subsec. (l)(2). Pub. L. 109-59, § 11161(b)(2)(A), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “For purposes of this subsection, the term ‘nontaxable use’ means—

“(A) in the case of diesel fuel or kerosene, any use which is exempt from the tax imposed by section 4041(a)(1) other than by reason of a prior imposition of tax, and

“(B) in the case of aviation-grade kerosene—

“(i) any use which is exempt from the tax imposed by section 4041(c) other than by reason of a prior imposition of tax, or

“(ii) any use in commercial aviation (within the meaning of section 4083(b)).”

Subsec. (l)(4). Pub. L. 109-59, § 11161(b)(3)(E)(iv), substituted “kerosene used in commercial aviation” for “aviation-grade kerosene” in heading.

Subsec. (l)(4)(A). Pub. L. 109-59, § 11161(b)(3)(E)(i), struck out “aviation-grade” before “kerosene” in introductory provisions.

Subsec. (l)(4)(A)(ii). Pub. L. 109-59, § 11161(b)(3)(E)(ii), substituted “section 4081(a)(2)(iii)” for “section 4081(a)(2)(A)(iv)”.

Subsec. (l)(4)(B). Pub. L. 109-59, § 11161(b)(3)(E)(iii), substituted “kerosene used in commercial aviation as described in subparagraph (A)” for “aviation-grade kerosene” in introductory provisions.

Subsec. (l)(5). Pub. L. 109-59, § 11161(b)(2)(B), added par. (5). Former par. (5) redesignated (6).

Subsec. (l)(6). Pub. L. 109-59, § 11162(b), struck out “farmers and” before “State and local governments” in heading.

Pub. L. 109-59, § 11161(b)(2)(B), redesignated par. (5) as (6).

Subsec. (l)(6)(A). Pub. L. 109-59, § 11162(a), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “Paragraph (1) shall not apply to diesel fuel or kerosene used—

“(i) on a farm for farming purposes (within the meaning of section 6420(c)), or

“(ii) by a State or local government.”

Subsec. (l)(6)(B). Pub. L. 109-59, § 11161(b)(3)(F), substituted “kerosene used in aviation” for “aviation-grade kerosene” in introductory provisions.

Subsec. (l)(6)(C). Pub. L. 109-59, § 11163(c)(1), substituted “Except as provided in subparagraph (D), the amount” for “The amount” in introductory provisions.

Subsec. (l)(6)(D). Pub. L. 109-59, § 11163(c)(2), added subpar. (D).

Subsecs. (m), (n). Pub. L. 109-58, § 1343(b)(1), added subsec. (m) and redesignated former subsec. (m) as (n). Former subsec. (n) redesignated (o).

Subsec. (o). Pub. L. 109-58, § 1343(b)(1), redesignated subsec. (n) as (o). Former subsec. (o) redesignated (p).

Pub. L. 109-59, § 11151(a)(2), which directed the redesignation of subsec. (p) as (o) and the striking of former subsec. (o), to be treated as not having been enacted. See Construction of Amendment by Pub. L. 109-59 note below.

Subsec. (p). Pub. L. 109-58, § 1343(b)(1), redesignated subsec. (o) as (p). Former subsec. (p) redesignated (q).

Pub. L. 109-59, § 11151(a)(2), which directed the redesignation of subsec. (p) as (o), to be treated as not having been enacted. See Construction of Amendment by Pub. L. 109-59 note below.

Subsec. (q). Pub. L. 109-58, § 1343(b)(1), redesignated subsec. (p) as (q).

2004—Subsec. (b)(4). Pub. L. 108-357, § 857(b), added par. (4).

Subsec. (e). Pub. L. 108-357, § 301(c)(9), added subsec. (e).

Subsec. (h). Pub. L. 108-357, § 870(b), amended heading and text of subsec. (h) generally. Prior to amendment, text read as follows: “Except as provided in subsection (k), if any gasoline blend stock or additive (within the meaning of section 4083(a)(2)) is not used by any person to produce gasoline and such person establishes that the ultimate use of such gasoline blend stock or additive is not to produce gasoline, the Secretary shall pay (without interest) to such person an amount equal to the aggregate amount of the tax imposed on such person with respect to such gasoline blend stock or additive.”

Subsec. (i)(2)(C). Pub. L. 108-357, § 851(d)(3), added subpar. (C).

Subsec. (i)(3). Pub. L. 108-357, § 301(c)(10)(F), substituted “alcohol fuel and biodiesel mixture” for “alcohol mixture” in heading.

Subsec. (i)(3)(A). Pub. L. 108-357, § 301(c)(10)(A)–(C), substituted “a mixture described in section 6426” for “gasoline, diesel fuel, or kerosene used to produce a qualified alcohol mixture (as defined in section 4081(c)(3))” in introductory provisions, substituted “subsection (e)(1)” for “subsection (f)” in two places, and inserted concluding provisions.

Subsec. (i)(3)(B). Pub. L. 108-357, § 301(c)(10)(D), (E), substituted “subsection (e)(1)” for “subsection (f)(1)” and “45 days of the date of the filing of such claim (20 days in the case of an electronic claim)” for “20 days of the date of the filing of such claim”.

Subsec. (i)(4)(A). Pub. L. 108-357, § 857(c), which directed the insertion of “subsections (b)(4) and” after “filed under”, was executed by making the insertion in concluding provisions, to reflect the probable intent of Congress.

Pub. L. 108-357, § 853(c)(2), substituted “paragraph (4)(B) or (5) of subsection (l)” for “subsection (l)(5)” in introductory provisions and in cl. (i) and substituted “subsection (l)(5)” for “the preceding sentence” before period at end of concluding provisions.

Subsec. (j)(1). Pub. L. 108-357, § 853(d)(2)(J), substituted “and 4081” for “, 4081, and 4091”.

Subsec. (l)(1). Pub. L. 108-357, § 853(d)(2)(K)(i), reenacted heading without change and amended text of par. (1) generally. Prior to amendment, text read as follows: “Except as otherwise provided in this subsection and in subsection (k), if—

“(A) any diesel fuel or kerosene on which tax has been imposed by section 4041 or 4081, or

“(B) any aviation fuel on which tax has been imposed by section 4091,

is used by any person in a nontaxable use, the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the aggregate amount of tax imposed on such fuel under section 4041, 4081, or 4091, as the case may be.”

Subsec. (l)(2)(B). Pub. L. 108-357, § 853(c)(3), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “in the case of aviation fuel, any use which is exempt from the tax imposed by section 4041(c)(1) other than by reason of a prior imposition of tax.”

Subsec. (l)(3)(B). Pub. L. 108-357, §241(a)(2)(D), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: "so much of the rate specified in section 4081(a)(2)(A) as does not exceed—

"(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. (l)(4). Pub. L. 108-357, §853(c)(1), amended heading and text of par. (4) generally. Text read as follows: "In the case of fuel used in commercial aviation (as defined in section 4092(b)) (other than supplies for vessels or aircraft within the meaning of section 4221(d)(3)), paragraph (1) shall not apply to so much of the tax imposed by section 4091 as is attributable to—

"(A) the Leaking Underground Storage Tank Trust Fund financing rate imposed by such section, and

"(B) in the case of fuel purchased after September 30, 1995, so much of the rate of tax specified in section 4091(b)(1) as does not exceed 4.3 cents per gallon."

Subsec. (l)(5)(B). Pub. L. 108-357, §853(d)(2)(K)(ii), substituted "Paragraph (1) shall not apply to kerosene (other than aviation-grade kerosene)" for "Paragraph (1)(A) shall not apply to kerosene" in introductory provisions.

1998—Subsec. (d). Pub. L. 105-206, §6016(b), in heading, substituted "other aircraft uses" for "helicopters" and, in concluding provisions, inserted "or a fixed-wing aircraft" after "helicopter".

Subsec. (f)(3). Pub. L. 105-206, §6023(25), struck out ", (e)," after "subsection (d)".

Subsec. (f)(4). Pub. L. 105-178, §9003(a)(2), substituted "2007" for "1999".

Subsec. (i)(1). Pub. L. 105-206, §6023(26)(B), substituted "(o)" for "(q)".

Subsec. (i)(2)(A). Pub. L. 105-206, §6023(26)(B), substituted "(o)" for "(q)".

Pub. L. 105-178, §9009(a), reenacted heading without change and amended text of subpar. (A) generally. Prior to amendment, text read as follows: "If \$1,000 or more is payable under subsections (a), (b), (d), (h), and (q) to any person with respect to fuel used during any of the first 3 quarters of his taxable year, a claim may be filed under this section with respect to fuel used, during such quarter."

Subsec. (i)(2)(B). Pub. L. 105-206, §6017(a), reenacted heading without change and amended text of subpar. (B) generally. Prior to amendment, text read as follows: "No claim filed under this paragraph shall be allowed unless filed on or before the last day of the first quarter following the quarter for which the claim is filed."

Subsec. (i)(4), (5). Pub. L. 105-178, §9009(b)(1), redesignated par. (5) as (4) and struck out par. (4) which read as follows:

"(4) SPECIAL RULE FOR REFUNDS UNDER SUBSECTION (l).—

"(A) IN GENERAL.—If at the close of any of the 1st 3 quarters of the taxable year of any person, at least \$750 is payable under subsection (l) to such person with respect to fuel used during such quarter or any prior quarter during the taxable year (and for which no other claim has been filed), a claim may be filed under subsection (l) with respect to such fuel.

"(B) TIME FOR FILING CLAIM.—No claim filed under this paragraph shall be allowed unless filed during the 1st quarter following the last quarter included in the claim."

Subsec. (k)(2). Pub. L. 105-178, §9009(b)(2), reenacted heading without change and amended text of par. (2) generally. Prior to amendment, text read as follows: "Paragraph (1) shall not apply to a payment of a claim filed under paragraph (2), (3), (4), or (5) of subsection (i)."

Subsec. (l)(3)(B)(ii). Pub. L. 105-178, §9006(b)(2)(A), substituted "November 1, 1998" for "October 1, 1999".

Subsec. (l)(3)(B)(iii). Pub. L. 105-178, §9006(b)(2)(B), substituted "October 31, 1998" for "September 30, 1999".

Subsecs. (m) to (p). Pub. L. 105-206, §6023(26)(A), redesignated subsecs. (n), (p), (q), and (r) as (m), (n), (o), and (p), respectively.

Subsec. (q). Pub. L. 105-206, §6023(26)(A), redesignated subsec. (q) as (o).

Subsec. (q)(2). Pub. L. 105-206, §6023(16), substituted "section 4041(c)(2)" for "section 4041(c)(4)".

Subsec. (r). Pub. L. 105-206, §6023(26)(A), redesignated subsec. (r) as (p).

1997—Subsec. (f). Pub. L. 105-34, §1032(e)(7), inserted "kerosene," after "diesel fuel," in subsec. heading and in text of par. (1).

Subsec. (f)(2)(A)(i), (B)(i). Pub. L. 105-34, §1032(e)(8), substituted ", diesel fuel, or kerosene" for "or diesel fuel".

Subsec. (f)(3). Pub. L. 105-34, §1032(e)(7), inserted "kerosene," after "diesel fuel,"

Subsec. (i)(3)(A). Pub. L. 105-34, §1032(e)(9), substituted ", diesel fuel, or kerosene" for "or diesel fuel" in introductory provisions.

Subsec. (i)(4). Pub. L. 105-34, §1032(e)(10), amended heading generally. Prior to amendment, heading read as follows: "Special rule for nontaxable uses of diesel fuel and aviation fuel taxed under section 4081 or 4091".

Subsec. (i)(5)(A)(i). Pub. L. 105-34, §1032(c)(3)(E), inserted "\$100 or more in the case of kerosene" after "\$200 or more".

Subsec. (l). Pub. L. 105-34, §1032(c)(3)(D), inserted ", kerosene," after "diesel fuel" in heading.

Subsec. (l)(1)(A), (2)(A). Pub. L. 105-34, §1032(c)(3)(A), inserted "or kerosene" after "diesel fuel".

Subsec. (l)(5). Pub. L. 105-34, §1032(c)(3)(A), inserted "or kerosene" after "diesel fuel" in heading.

Subsec. (l)(5)(A). Pub. L. 105-34, §1032(c)(3)(A), inserted "or kerosene" after "diesel fuel" in introductory provisions.

Subsec. (l)(5)(B). Pub. L. 105-34, §1032(c)(3)(B), added subpar. (B) and redesignated former subpar. (B) as (C).

Subsec. (l)(5)(C). Pub. L. 105-34, §1032(c)(3)(B), (C), redesignated subpar. (B) as (C) and substituted "subparagraph (A) or (B)" for "subparagraph (A)" in introductory provisions.

1996—Subsec. (f)(4). Pub. L. 104-188, §1703(k), substituted "1999" for "1995".

Subsec. (g). Pub. L. 104-188, §1606(a), struck out subsec. (g) which related to advance repayment of increased diesel fuel tax to original purchasers of diesel-powered automobiles and light trucks.

Subsec. (i)(1), (2)(A). Pub. L. 104-188, §1606(b)(2), struck out "(g)," after "(d)," and "(or a qualified diesel powered highway vehicle purchased)" after "with respect to fuel used" wherever appearing.

Subsec. (l)(4). Pub. L. 104-188, §1702(b)(2)(B), amended par. (4), as in effect before the amendments made by the Revenue Reconciliation Act of 1993 [ch. I, §§13001-13444, of title XIII of Pub. L. 103-66], by inserting before the period "unless such fuel was used by a State or any political subdivision thereof". See 1993 Amendment note below for subsec. (l).

1993—Subsec. (a). Pub. L. 103-66, §13242(d)(21), substituted "paragraph (2) or (3) of section 4041(a) or section 4041(c)" for "section 4041(a) or (c)" in introductory provisions.

Subsec. (b)(1). Pub. L. 103-66, §13242(d)(25), substituted "if any fuel other than gasoline (as defined in section 4083(a))" for "if any fuel" in introductory provisions and "4081" for "4091" in introductory and concluding provisions.

Subsec. (b)(2). Pub. L. 103-66, §13241(f)(8)(B), substituted "Reduction" for "3-cent reduction" in heading.

Subsec. (b)(2)(A). Pub. L. 103-66, §13242(d)(25)(B), substituted "4081" for "4091".

Pub. L. 103-66, §13241(f)(8)(A), substituted "7.4 cents" for "3.1 cents".

Subsec. (c). Pub. L. 103-66, §13242(d)(21), substituted "paragraph (2) or (3) of section 4041(a) or section 4041(c)" for "section 4041(a) or (c)".

Subsec. (f)(1). Pub. L. 103-66, §13242(d)(26)(A), substituted "or 4091(c)(1)(A)" for ", 4091(c)(1)(A), or 4091(d)(1)(A)".

Subsec. (f)(2). Pub. L. 103-66, §13242(d)(26)(B), amended heading and text of par. (2) generally. Prior to amend-

ment, text read as follows: “For purposes of paragraph (1)—

“(A) REGULAR TAX RATE.—The term ‘regular tax rate’ means—

“(i) in the case of gasoline, the aggregate rate of tax imposed by section 4081 determined without regard to subsection (c) thereof,

“(ii) in the case of diesel fuel, the aggregate rate of tax imposed by section 4091 on such fuel determined without regard to subsection (c) thereof, and

“(iii) in the case of aviation fuel, the aggregate rate of tax imposed by section 4091 on such fuel determined without regard to subsection (d) thereof.

“(B) INCENTIVE TAX RATE.—The term ‘incentive tax rate’ means—

“(i) in the case of gasoline, the aggregate rate of tax imposed by section 4081 with respect to fuel described in subsection (c)(1) thereof,

“(ii) in the case of diesel fuel, the aggregate rate of tax imposed by section 4091 with respect to fuel described in subsection (c)(1)(B) thereof, and

“(iii) in the case of aviation fuel, the aggregate rate of tax imposed by section 4091 with respect to fuel described in subsection (d)(1)(B) thereof.”

Subsec. (h). Pub. L. 103-66, § 13242(d)(27), substituted “section 4083(a)(2)” for “section 4082(b)”.

Subsec. (i)(1). Pub. L. 103-66, § 13242(c)(2)(B), substituted “otherwise provided in this subsection” for “provided in paragraphs (2), (3), and (4)”.

Subsec. (i)(3). Pub. L. 103-66, § 13242(d)(28)(A), substituted “alcohol mixture” for “gasohol” in heading.

Subsec. (i)(3)(A). Pub. L. 103-66, § 13242(d)(28)(B), substituted “gasoline or diesel fuel used to produce a qualified alcohol mixture (as defined in section 4081(c)(3))” for “gasoline used to produce gasohol (as defined in section 4081(c)(1))”.

Subsec. (i)(3)(C). Pub. L. 103-66, § 13242(c)(2)(D), added subpar. (C).

Subsec. (i)(4). Pub. L. 103-66, § 13242(d)(30), inserted “4081 or” before “4091” in heading.

Subsec. (i)(5). Pub. L. 103-66, § 13242(c)(2)(A), added par. (5).

Subsec. (j)(1). Pub. L. 103-66, § 13242(d)(29), substituted “sections 4041, 4081, and 4091” for “section 4041”.

Subsec. (k)(2). Pub. L. 103-66, § 13242(c)(2)(C), substituted “(4), or (5)” for “or (4)”.

Subsec. (l). Pub. L. 103-66, § 13242(d)(31), amended subsec. heading and headings and text of pars. (1) to (4) generally. Prior to amendment, pars. (1) to (4) read as follows:

“(1) IN GENERAL.—Except as provided in subsection (k) and in paragraphs (3) and (4) of this subsection, if any fuel on which tax has been imposed by section 4091 is used by any person in a nontaxable use, the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the aggregate amount of tax imposed on such fuel under section 4091.

“(2) NONTAXABLE USE.—For purposes of this subsection, the term ‘nontaxable use’ means, with respect to any fuel, any use of such fuel if such use is exempt under section 4041 from the taxes imposed by subsections (a)(1) and (c)(1) of section 4041 (other than by reason of the imposition of tax on any sale thereof).

“(3) NO REFUND OF CERTAIN TAXES ON FUEL USED IN DIESEL-POWERED TRAINS.—In the case of fuel used in a diesel-powered train, paragraph (1) shall not apply to so much of the tax imposed by section 4091 as is attributable to the Leaking Underground Storage Tank Trust Fund financing rate and the diesel fuel deficit reduction rate imposed by such section. The preceding sentence shall not apply in the case of fuel sold for exclusive use by a State or any political subdivision thereof.

“(4) NO REFUND OF LEAKING UNDERGROUND STORAGE TANK TRUST FUND TAXES ON FUEL USED IN COMMERCIAL AVIATION.—In the case of fuel used in commercial aviation (as defined in section 4093(c)(2)(B)) (other than supplies for vessels or aircraft within the meaning of section 4221(d)(3)), paragraph (1) shall not apply to so much of the tax imposed by section 4091 as is attrib-

utable to the Leaking Underground Storage Tank Trust Fund financing rate imposed by such section.”

Pub. L. 103-66, § 13241(f)(9), added pars. (3) and (4) and struck out former pars. (3) and (4) which read as follows:

“(3) NO REFUND OF LEAKING UNDERGROUND STORAGE TANK TRUST FUND FINANCING TAX.—Paragraph (1) shall not apply to so much of the tax imposed by section 4091 as is attributable to the Leaking Underground Storage Tank Trust Fund financing rate imposed by such section in the case of—

“(A) fuel used in a diesel-powered train, and

“(B) fuel used in any aircraft (except as supplies for vessels or aircraft within the meaning of section 4221(d)(3)).

“(4) NO REFUND OF DEFICIT REDUCTION TAX ON FUEL USED IN TRAINS.—In the case of fuel used in a diesel-powered train, paragraph (1) also shall not apply to so much of the tax imposed by section 4091 as is attributable to the diesel fuel deficit reduction rate imposed by such section.” See 1996 Amendment note for subsec. (l)(4) above.

Subsec. (l)(5). Pub. L. 103-66, § 13242(c)(1), added par. (5).

Subsec. (m). Pub. L. 103-66, § 13241(f)(10), struck out heading and text of subsec. (m). Text read as follows: “For purposes of subsection (a), in the case of gasoline—

“(1) on which tax was imposed under section 4041(c)(2),

“(2) on which tax was not imposed under section 4081, and

“(3) which was not used as an off-highway business use (within the meaning of section 6421(e)(2)), the amount of the payment under subsection (a) shall be an amount equal to the amount of gasoline used as described in subsection (a) or resold multiplied by the rate equal to the excess of the rate of tax imposed by section 4041(c)(2) over the rate of tax imposed by section 4081.”

Subsec. (o). Pub. L. 103-66, § 13241(f)(10), struck out heading and text of subsec. (o). Text read as follows: “Except with respect to taxes imposed by section 4041(d) and sections 4081 and 4091 at the Leaking Underground Storage Tank Trust Fund financing rate, subsections (a), (b), (c), (d), (g), (h), and (l) shall only apply with respect to fuels purchased before October 1, 1999.”

1991—Subsecs. (g)(5), (o). Pub. L. 102-240 substituted “1999” for “1995”.

1990—Subsec. (b)(2)(A). Pub. L. 101-508, § 11211(b)(5), substituted “shall be 3.1 cents per gallon less than the aggregate rate at which tax was imposed on such fuel by section 4041(a) or 4091, as the case may be” for “shall not exceed 12 cents”.

Subsec. (e). Pub. L. 101-508, § 11801(a)(46), struck out subsec. (e) which required payment of refunds of gasoline or fuel tax to ultimate purchasers where such gasoline or fuel was used in a qualified taxicab engaged exclusively in furnishing qualified taxicab services.

Subsec. (f). Pub. L. 101-508, § 11213(b)(3), amended subsec. (f) generally, restructuring and restating pars. (1) to (3) as (1) to (4) and extending the termination date from Sept. 30, 1993, to Sept. 30, 1995.

Subsec. (g)(5). Pub. L. 101-508, § 11211(d)(7), substituted “1995” for “1993”.

Subsec. (i)(1). Pub. L. 101-508, § 11801(c)(23)(A), struck out “(e),” before “(g),”.

Subsec. (i)(2)(A). Pub. L. 101-508, § 11801(c)(23)(B), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “If—

“(i) \$1,000 or more is payable under subsections (a), (b), (d), (e), (g), (h), and (q), or

“(ii) \$50 or more is payable under subsection (e), to any person with respect to fuel used (or a qualified diesel powered highway vehicle purchased) during any of the first three quarters of his taxable year, a claim may be filed under this section by the purchaser with respect to fuel used (or a qualified diesel powered highway vehicle purchased) during such quarter.”

Subsec. (i)(2)(B), (C). Pub. L. 101-508, § 11801(c)(23)(C), redesignated subpar. (C) as (B) and struck out former

subpar. (B) "Special rule" which read as follows: "If the requirements of subparagraph (A)(ii) are met by any person for any quarter but the requirements of subparagraph (A)(i) are not met by such person for such quarter, such person may file a claim under subparagraph (A) for such quarter only with respect to amounts referred to in subparagraph (A)(ii)."

Subsec. (l)(1). Pub. L. 101-508, § 11211(b)(4)(B)(ii), inserted reference to par. (4).

Subsec. (l)(4). Pub. L. 101-508, § 11211(b)(4)(B)(i), added par. (4).

Subsec. (o). Pub. L. 101-508, § 11211(d)(8), substituted "1995" for "1993".

Subsec. (q). Pub. L. 101-508, § 11211(b)(6)(E)(ii), substituted heading for one which read: "Gasoline used in noncommercial aviation during period rate reduction in effect" and amended text generally. Prior to amendment, text read as follows: "Except as provided in subsection (k), if—

"(1) any tax is imposed by section 4081 on any gasoline,

"(2) such gasoline is used during 1991 as a fuel in any aircraft in noncommercial aviation (as defined in section 4041(c)(4)), and

"(3) no tax is imposed by section 4041(c)(2) on taxable events occurring during 1991 by reason of section 4283,

the Secretary shall pay (without interest) to the ultimate purchaser of such gasoline an amount equal to the excess of the aggregate amount of tax paid under section 4081 on the gasoline so used over an amount equal to 6 cents multiplied by the number of gallons of gasoline so used."

1989—Subsec. (f)(1)(B). Pub. L. 101-239, § 7812(a), made technical correction to directory language of Pub. L. 100-647, § 2001(d)(7)(C), see 1988 Amendment note below.

Subsec. (i)(1). Pub. L. 101-239, § 7822(b)(1), substituted "subsection (a), (b), (c), (d), (e), (g), (h), (l), or (q) by any person" for "subsection (a), (b), (c), (d), (e), (g), (h), or (l) by any person".

Subsec. (i)(2)(A)(i). Pub. L. 101-239, § 7822(b)(2), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: "\$1,000 or more is payable under subsections (a), (b), (d), (e), (g), (h), and or".

Subsec. (i)(2)(B). Pub. L. 101-239, § 7822(b)(3), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: "If the requirements of clause (ii) of subparagraph (A) are met by any person for any quarter but the requirements of subparagraph (A)(i) are not met by such person for such quarter, such person may file a claim under subparagraph (A) for such quarter only with respect to amounts referred to in the clause of subparagraph (A) the requirements of which are met by such person for such quarter."

Subsec. (j)(2). Pub. L. 101-239, § 7841(d)(20), substituted "section 7602(a)" for "section 7602".

Subsec. (p). Pub. L. 101-239, § 7822(b)(4), redesignated subsec. (q), relating to payments for taxes imposed by section 4041(d), as (p).

Subsec. (q). Pub. L. 101-239, § 7501(b)(3), substituted "1991" for "1990" in pars. (2) and (3).

Pub. L. 101-239, § 7822(b)(4), redesignated subsec. (q), relating to payments for taxes imposed by section 4041(d), as (p).

1988—Subsec. (f)(1)(A). Pub. L. 100-647, § 2001(d)(7)(B), substituted "regular tax rate" for "regular Highway Trust Fund financing rate" in two places and "incentive tax rate" for "incentive Highway Trust Fund Financing rate", notwithstanding directory language that "incentive tax rate" was to be substituted for "Highway Trust Fund financing rate".

Subsec. (f)(1)(B). Pub. L. 100-647, § 2001(d)(7)(C), as amended by Pub. L. 101-239, § 7812(a), amended subpar. (B) generally. Prior to amendment, subpar. (B) defined "regular Highway Trust Fund financing rate" and "incentive Highway Trust Fund Financing rate".

Subsec. (i)(1). Pub. L. 100-647, § 3002(c)(1), substituted "paragraphs (2), (3), and (4)" for "paragraph (2)".

Subsec. (i)(2)(A)(i). Pub. L. 100-647, § 3002(c)(2), struck out "(l)," after "and".

Subsec. (i)(4). Pub. L. 100-647, § 3002(a), added par. (4).

Subsec. (k)(2). Pub. L. 100-647, § 3002(b), substituted "paragraph (2), (3), or (4)" for "paragraph (2) or (3)".

Pub. L. 100-647, § 1017(c)(10), substituted "paragraph (2) or (3) of subsection (i)." for "subsection" and all that followed, thereby effecting the purpose of the amendment contained in section 1703(e)(2)(E) of Pub. L. 99-514. See 1986 Amendment note below.

Subsec. (l)(2). Pub. L. 100-647, § 2001(d)(7)(D), inserted "under section 4041" after "exempt".

Subsec. (l)(3)(B). Pub. L. 100-647, § 2004(s)(2), inserted "(except as supplies for vessels or aircraft within the meaning of section 4221(d)(3))" after "aircraft".

Subsec. (m)(3). Pub. L. 100-647, § 1017(c)(3), substituted "6421(e)(2)" for "6421(d)(2)".

Subsecs. (p), (q). Pub. L. 100-647, § 2004(s)(3), redesignated subsec. (p), relating to gasoline used in noncommercial aviation during period rate reduction in effect, as (q). Former subsec. (q), relating to cross references, redesignated (r).

Subsec. (r). Pub. L. 100-647, § 2004(s)(3), redesignated subsec. (q), relating to cross references, as (r).

1987—Subsec. (b)(1). Pub. L. 100-203, § 10502(c)(2), substituted "section 4041(a) or 4091" for first reference to "subsection (a) of section 4041", "section 4041(a) or 4091, as the case may be" for second reference to "subsection (a) of section 4041".

Subsec. (e)(1)(B). Pub. L. 100-203, § 10502(c)(3), inserted "or 4091" after "section 4041".

Subsec. (f). Pub. L. 100-203, § 10502(c)(4), amended subsec. (f) generally, substituting new heading for "Gasoline used to produce certain alcohol fuels", and revising and restating as pars. (1) to (3) provisions of former pars. (1) and (2).

Subsec. (g)(5). Pub. L. 100-17, § 502(b)(8), substituted "1993" for "1988".

Subsec. (i)(1). Pub. L. 100-223, § 405(b)(2)(A), which directed substitution of "(h), or (p)" for "or (h)", could not be executed because of prior amendment by Pub. L. 100-203. See below.

Pub. L. 100-203, § 10502(c)(5)(A), substituted "(h), or (l)" for "or (h)".

Subsec. (i)(2)(A)(i). Pub. L. 100-223, § 405(b)(2)(B), which directed substitution of "(h), and (p)" for "and (h)", could not be executed because of prior amendment by Pub. L. 100-203. See below.

Pub. L. 100-203, § 10502(c)(5)(B), substituted "(h), and (l)" for "and (h)".

Subsecs. (l) to (n). Pub. L. 100-203, § 10502(c)(1), added subsec. (l) and redesignated former subsecs. (l) to (n) as (m) to (o), respectively.

Subsec. (o). Pub. L. 100-203, § 10502(c)(1), (6), redesignated subsec. (n) as (o) and amended it generally, substituting new heading for "Termination of subsections (a), (b), (c), (d), (g), and (h)" and amending text generally. Prior to amendment, text read as follows: "Except with respect to taxes imposed by section 4041(d) and section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate, subsections (a), (b), (c), (d), (g), and (h) shall only apply with respect to fuels purchased before October 1, 1993." Former subsec. (o) redesignated (p).

Pub. L. 100-17, § 502(b)(9), substituted "1993" for "1988" in subsec. (m), which was successively redesignated to subsec. (o) by Pub. L. 99-514 and Pub. L. 100-203.

Subsec. (p). Pub. L. 100-223, § 405(b)(1), added subsec. (p). Former subsec. (p) redesignated (q).

Pub. L. 100-203, § 10502(c)(1), redesignated subsec. (o) as (p). Former subsec. (p) redesignated (q).

Subsec. (q). Pub. L. 100-223, § 405(b)(1), redesignated subsec. (p), relating to payments for taxes imposed by section 4041(d), as (q).

Pub. L. 100-203, § 10502(c)(1), redesignated subsec. (p), relating to cross references, as (q).

1986—Subsec. (a). Pub. L. 99-514, § 1703(e)(2)(A), substituted "subsection (k)" for "subsection (j)".

Subsec. (b)(1). Pub. L. 99-514, § 1899A(55), substituted "otherwise provided in this subsection" for "provided in paragraph (2)".

Pub. L. 99-514, § 1703(e)(2)(A), substituted "subsection (k)" for "subsection (j)".

Subsec. (b)(2)(A). Pub. L. 99-514, §1877(b)(2), substituted “subparagraphs (B) and (C)” for “subparagraph (B)”.

Subsec. (b)(2)(B). Pub. L. 99-514, §1877(b)(1), added subpar. (B). Former subpar. (B) redesignated (C).

Subsec. (b)(2)(C). Pub. L. 99-514, §1877(b)(1), (3), redesignated subpar. (B) as (C) and substituted “Exception for certain intracity transportation” for “Exception” in heading. Former subpar. (C) redesignated (D).

Subsec. (b)(2)(D). Pub. L. 99-514, §1877(b)(1), redesignated former subpar. (C) as (D).

Subsecs. (c), (d), (e)(1). Pub. L. 99-514, §1703(e)(2)(A), substituted “subsection (k)” for “subsection (j)”.

Subsec. (e)(3). Pub. L. 99-514, §422(b), substituted “September 30, 1988” for “September 30, 1985”.

Subsec. (f)(1). Pub. L. 99-514, §1703(e)(2)(A), substituted “subsection (k)” for “subsection (j)”.

Pub. L. 99-499, §521(c)(3)(C), which directed the substitution of “at the Highway Trust Fund financing rate” for “at the rate”, was executed by making the substitution for the first such reference as the probable intent of Congress.

Subsec. (g)(1). Pub. L. 99-514, §1899A(56), substituted “amount” for “anount”.

Pub. L. 99-514, §1703(e)(2)(A), substituted “subsection (k)” for “subsection (j)”.

Subsec. (h). Pub. L. 99-514, §1703(e)(1)(B), added subsec. (h). Former subsec. (h) redesignated (i).

Subsec. (i). Pub. L. 99-514, §1703(e)(1)(A), redesignated subsec. (h) as (i). Former subsec. (i) redesignated (j).

Subsec. (i)(1). Pub. L. 99-514, §1703(d)(1)(B)(i), (e)(2)(B), struck out “(f)” after “subsection (a), (b), (c), (d), (e),” and substituted “(g), or (h)” for “or (g)”.

Subsec. (i)(2)(A). Pub. L. 99-514, §1703(d)(1)(B)(ii), inserted “or” at end of cl. (i), struck out “or” at end of cl. (ii), and struck out cl. (iii) which read as follows: “\$200 or more is payable under subsection (f),”.

Subsec. (i)(2)(A)(i). Pub. L. 99-514, §1703(e)(2)(C), substituted “(g), and (h)” for “and (g)”.

Subsec. (i)(2)(B). Pub. L. 99-514, §1703(d)(1)(B)(ii)(III), struck out “(or clauses)” after “referred to in the clause”. Notwithstanding directory language that the amendment be made to subpar. (A) of this par., the amendment was executed to subpar. (B), the only place in the section where “(or clauses)” appeared, to reflect the probable intent of Congress.

Pub. L. 99-514, §1703(d)(1)(B)(iii), struck out “or clause (iii)” after “If the requirements of clause (ii)”. Notwithstanding directory language that the amendment be made to subsec. (f)(2)(B) of this section, the amendment was executed to subsec. (i)(2)(B), the only place in the section where “or clause (iii)” appeared, to reflect the probable intent of Congress.

Subsec. (i)(3). Pub. L. 99-514, §1703(d)(1), added par. (3).

Subsec. (j). Pub. L. 99-514, §1703(e)(1)(A), redesignated subsec. (i) as (j). Former subsec. (j) redesignated (k).

Subsec. (k). Pub. L. 99-514, §1703(e)(1)(A), redesignated subsec. (j) as (k). Former subsec. (k) redesignated (l).

Subsec. (k)(2). Pub. L. 99-514, §1703(e)(2)(E), which directed the substitution of “(i)(2)” for “subsection (h)(2)” in subsec. (i)(2) (as so redesignated), was executed to subsec. (k)(2), the only place in the section where “subsection (h)(2)” appeared, to reflect the probable intent of Congress. See 1988 Amendment note above.

Pub. L. 99-514, §1703(d)(1)(B)(iv), substituted “subsection (h)(2) or (h)(3)” for “subsection (h)(2)”.

Subsec. (l). Pub. L. 99-514, §1703(e)(1)(A), redesignated subsec. (k) as (l). Former subsec. (l) redesignated (m).

Subsec. (m). Pub. L. 99-514, §1703(e)(1)(A), redesignated subsec. (l) as (m). Former subsec. (m) redesignated (n).

Pub. L. 99-499, §521(c)(3)(A), substituted “Except with respect to taxes imposed by section 4041(d) and section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate, subsections” for “Subsection”.

Subsec. (n). Pub. L. 99-514, §1703(e)(1)(A), (2)(C), (D), redesignated subsec. (m) as (n) and substituted “(g), and (h)” for “and (g)” in heading and text. Former subsec. (n) redesignated (o).

Pub. L. 99-499, §521(c)(3)(B)(i), added subsec. (n). Former subsec. (n) redesignated (o).

Subsec. (o). Pub. L. 99-514, §1703(e)(1)(A), as amended by Pub. L. 99-499, §521(c)(3)(B)(ii), redesignated subsec. (n), as added by Pub. L. 99-499, §521(c)(3)(B)(i), as (o). Former subsec. (o) redesignated (p).

Pub. L. 99-499, §521(c)(3)(B)(i), redesignated subsec. (n) as (o).

Subsec. (p). Pub. L. 99-514, §1703(e)(1)(A), as amended by Pub. L. 99-499, §521(c)(3)(B)(ii), redesignated subsec. (o) as (p).

1984—Subsecs. (a), (b)(1). Pub. L. 98-369, §911(d)(2)(B), substituted “subsection (j)” for “subsection (i)”.

Subsec. (b)(2), (3). Pub. L. 98-369, §915(a), added par. (2) and redesignated former par. (2) as (3).

Subsecs. (c), (d), (e)(1). Pub. L. 98-369, §911(d)(2)(B), substituted “subsection (j)” for “subsection (i)”.

Subsec. (e)(3). Pub. L. 98-369, §914, substituted “September 30, 1985” for “September 30, 1984”.

Subsec. (f)(1). Pub. L. 98-369, §911(d)(2)(B), substituted “subsection (j)” for “subsection (i)”.

Pub. L. 98-369, §912(d), substituted “5½ cents” for “4½ cents”.

Pub. L. 98-369, §732(a)(3), substituted “4½ cents” for “5 cents”.

Subsec. (g). Pub. L. 98-369, §911(b), added subsec. (g). Former subsec. (g) redesignated (h).

Subsec. (h). Pub. L. 98-369, §911(b), redesignated former subsec. (g) as (h). Former subsec. (h) redesignated (i).

Subsec. (h)(1). Pub. L. 98-369, §911(d)(2)(C), substituted “(f), or (g)” for “or (f)”, and inserted “(or a qualified diesel powered highway vehicle purchased)” after “fuel used” in two places.

Subsec. (h)(2)(A). Pub. L. 98-369, §911(d)(2)(D), substituted “(e), and (g)” for “and (e)”, and inserted “(or a qualified diesel powered highway vehicle purchased)” after “fuel used” in two places.

Subsec. (i). Pub. L. 98-369, §911(b), redesignated former subsec. (h) as (i). Former subsec. (i) redesignated (j).

Subsec. (i)(3). Pub. L. 98-369, §474(r)(38), substituted “section 34” for “section 39”.

Subsec. (j). Pub. L. 98-369, §911(b), redesignated former subsec. (i), relating to income tax credit in lieu of payment, as (j). Former subsec. (j), relating to special rules with respect to noncommercial aviation, redesignated (k).

Pub. L. 98-369, §734(c)(2), added subsec. (j) relating to special rules with respect to noncommercial aviation. Former subsec. (j), relating to regulations, redesignated (k).

Subsec. (j)(2). Pub. L. 98-369, §911(d)(2)(E), which directed the amendment of subsec. (k)(2) by substituting “(h)(2)” for “(g)(2)” was executed to subsec. (j)(2) to reflect the probable intent of Congress.

Subsec. (k). Pub. L. 98-369, §911(b), redesignated former subsec. (j), relating to special rules with respect to noncommercial aviation, as (k). Former subsec. (k), relating to regulations, redesignated (l).

Pub. L. 98-369, §734(c)(2), redesignated former subsec. (j), relating to regulations, as (k). Former subsec. (k), relating to termination of subsections, redesignated (l).

Subsec. (l). Pub. L. 98-369, §911(b), redesignated former subsec. (k), relating to regulations, as (l). Former subsec. (l), relating to termination of subsections, redesignated (m).

Pub. L. 98-369, §734(c)(2), redesignated former subsec. (k), relating to termination of subsections, as (l). Former subsec. (l), relating to cross references, redesignated (m).

Subsec. (m). Pub. L. 98-369, §911(b), (d)(2)(F), redesignated former subsec. (l), relating to termination of subsections, as (m) and substituted “(d), and (g)” for “and (d)” in heading and text. Former subsec. (m), relating to cross references, redesignated (n).

Pub. L. 98-369, §734(c)(2), redesignated former subsec. (l), relating to cross references, as (m).

Subsec. (n). Pub. L. 98-369, §911(b), redesignated former subsec. (m), relating to cross references, as (n).

1983—Subsec. (a). Pub. L. 97-424, §511(g)(2)(B), substituted “section 4041(a) or (c)” for “section 4041(a), (b), or (c)”.

Subsec. (b)(1). Pub. L. 97-424, §511(g)(2)(C), substituted “subsection (a) of section 4041” for “subsection (a) or (b) of section 4041” wherever appearing.

Subsec. (c). Pub. L. 97-424, §511(g)(2)(D), substituted “section 4041(a) or (c)” for “section 4041(a), (b), or (c)”.

Subsec. (e)(1). Pub. L. 97-424, §511(e)(1), substituted “an amount determined at the rate of 4 cents a gallon” for “an amount equal to the aggregate amount of the tax imposed on such gasoline or fuel”.

Subsec. (e)(2)(A)(ii). Pub. L. 97-424, §511(e)(3), struck out “is not prohibited under the laws, regulations, or procedures of such Federal, State, or local authority, and” after “(ii)”.

Subsec. (e)(3). Pub. L. 97-424, §511(e)(2), substituted “September 30, 1984” for “December 31, 1982”.

Subsec. (f)(1). Pub. L. 97-424, §511(d)(4), substituted “on which a tax” for “on which tax”, inserted “at the rate of 9 cents a gallon” after “is imposed by section 4081”, and substituted “the amount determined at the rate of 5 cents a gallon” for “the aggregate amount of the tax imposed on such gasoline”.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

#### EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by section 701(b)(2) of Pub. L. 111-312 applicable to fuel sold or used after Dec. 31, 2009, see sec-

tion 701(d) of Pub. L. 111-312, set out as a note under section 40A of this title.

Amendment by section 704(a) of Pub. L. 111-312 applicable to fuel sold or used after Dec. 31, 2009, see section 704(d) of Pub. L. 111-312, set out as a note under section 6426 of this title.

Pub. L. 111-312, title VII, §708(c)(2), Dec. 17, 2010, 124 Stat. 3312, provided that: “The amendment made by this subsection [amending this section] shall apply to sales and uses after December 31, 2010.”

#### EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by section 202(a) of Pub. L. 110-343 applicable to fuel produced, and sold or used, after Dec. 31, 2008, see section 202(g)(1) of Pub. L. 110-343, set out as a note under section 40A of this title.

Amendment by section 203(c)(2) of Pub. L. 110-343 applicable to claims for credit or payment made on or after May 15, 2008, see section 203(d) of Pub. L. 110-343, set out as a note under section 40 of this title.

Amendment by section 204(a)(3) of Pub. L. 110-343 applicable to fuel sold or used after Oct. 3, 2008, see section 204(d) of Pub. L. 110-343, set out as a note under section 6426 of this title.

#### EFFECTIVE AND TERMINATION DATES OF 2007 AMENDMENT

Amendment by section 5(a)(1) of Pub. L. 110-172 effective as if included in the provisions of the SAFETEA-LU, Pub. L. 109-59, to which such amendment relates, see section 5(b) of Pub. L. 110-172, set out as a note under section 6426 of this title.

Amendment by section 11(e)(1) of Pub. L. 110-172 effective as if included in the provisions of the Energy Policy Act of 2005, Pub. L. 109-58, to which such amendment relates, see section 11(e)(3) of Pub. L. 110-172, set out as a note under section 41 of this title.

#### EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title IV, §420(c), Dec. 20, 2006, 120 Stat. 2970, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section and sections 4082, 9502, and 9503 of this title] shall apply to kerosene sold after September 30, 2005.

“(2) SPECIAL RULE FOR PENDING CLAIMS.—In the case of kerosene sold for use in aviation (other than kerosene to which section 6427(l)(4)(C)(ii) of the Internal Revenue Code of 1986 (as added by subsection (a)) applies or kerosene to which section 6427(l)(5) of such Code (as redesignated by subsection (b)) applies) after September 30, 2005, and before the date of the enactment of this Act [Dec. 20, 2006], the ultimate purchaser shall be treated as having waived the right to payment under section 6427(l)(1) of such Code and as having assigned such right to the ultimate vendor if such ultimate vendor has met the requirements of subparagraph (A), (B), or (D) of section 6416(a)(1) of such Code.”

#### EFFECTIVE DATE OF 2005 AMENDMENTS

Amendment by section 11113(b)(3)(C) of Pub. L. 109-59 applicable to any sale or use for any period after Sept. 30, 2006, see section 11113(d) of Pub. L. 109-59, set out as a note under section 4041 of this title.

Amendment by section 11151(a) of Pub. L. 109-59 effective as if included in the provisions of the American Jobs Creation Act of 2004, Pub. L. 108-357, to which such amendment relates, see section 11151(f)(1) of Pub. L. 109-59, set out as a note under section 4081 of this title.

Amendment by section 11161(b)(2), (3)(B), (D)-(F) of Pub. L. 109-59 applicable to fuels or liquids removed, entered, or sold after Sept. 30, 2005, see section 11161(e) of Pub. L. 109-59, set out as a note under section 4041 of this title.

Pub. L. 109-59, title XI, §11162(c), Aug. 10, 2005, 119 Stat. 1973, provided that: “The amendments made by this section [amending this section] shall apply to sales after September 30, 2005.”

Amendment by section 11163(c) of Pub. L. 109-59 applicable to sales after Dec. 31, 2005, see section 11163(e) of

Pub. L. 109-59, set out as a note under section 4101 of this title.

Amendment by section 1343(b)(1), (3) of Pub. L. 109-58 effective Jan. 1, 2006, see section 1343(c) of Pub. L. 109-58, set out as a note under section 4081 of this title.

#### EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 241(a)(2)(D) of 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.

Amendment by section 301(c)(9), (10) 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.

Amendment by section 851(d)(3) of Pub. L. 108-357 applicable to taxable years beginning after Oct. 22, 2004, see section 851(d)(4) of Pub. L. 108-357, set out as a note under section 4082 of this title.

Amendment by section 853(c), (d)(2)(J), (K) of Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

Amendment by section 857(b), (c) of Pub. L. 108-357 applicable to fuel sold after Dec. 31, 2004, see section 857(d) of Pub. L. 108-357, set out as a note under section 4082 of this title.

Amendment by section 870(b) of Pub. L. 108-357 applicable to fuel removed, sold, or used after Dec. 31, 2004, see section 870(c) of Pub. L. 108-357, set out as a note under section 4083 of this title.

#### EFFECTIVE DATE OF 1998 AMENDMENTS

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

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

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

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

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by section 1606(a), (b)(2) of Pub. L. 104-188 applicable to vehicles purchased after Aug. 20, 1996, see section 1606(c) of Pub. L. 104-188, set out as a note under section 34 of this title.

Amendment by section 1702(b)(2)(B) of Pub. L. 104-188 effective, except as otherwise expressly provided, as if included in the provision of the Revenue Reconciliation Act of 1990, Pub. L. 101-508, title XI, to which such amendment relates, see section 1702(i) of Pub. L. 104-188, set out as a note under section 38 of this title.

Amendment by section 1703(k) of Pub. L. 104-188 effective as if included in the provision of the Revenue Reconciliation Act of 1993, Pub. L. 103-66, §§13001-13444, to which such amendment relates, see section 1703(o) of Pub. L. 104-188, set out as a note under section 39 of this title.

#### EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13241(f)(8)-(10) of 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.

Amendment by section 13242(c), (d)(21), (25)–(31) of Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(b)(4)(B), (5), (6)(E)(ii) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11211(b)(7) of Pub. L. 101-508, set out as a note under section 4041 of this title.

Amendment by section 11213(b)(3) of Pub. L. 101-508 effective Dec. 1, 1990, see section 11213(b)(4) of Pub. L. 101-508, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by section 7812(a) of Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

Amendment by section 7822(b)(1)–(4) of Pub. L. 101-239 effective as if included in the provision of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 7823 of Pub. L. 101-239, set out as a note under section 26 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1017(c)(3), (10) 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.

Section 2001(d)(7)(E) of Pub. L. 100-647 provided that: “The amendments made by this paragraph [amending this section] shall take effect as if included in the amendments made by section 10502 of the Revenue Act of 1987 [Pub. L. 100-203].”

Amendment by section 2004(s)(2), (3) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provisions of the Revenue Act of 1987, Pub. L. 100-203, title X, to which such amendment relates, see section 2004(u) of Pub. L. 100-647, set out as a note under section 56 of this title.

Section 3002(d) of Pub. L. 100-647 provided that: “The amendments made by this section [amending this section] shall apply to fuel used after December 31, 1988.”

#### EFFECTIVE DATE OF 1987 AMENDMENT

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

Amendment by section 1703(d), (e)(1), (2)(A)–(E) of Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under section 4081 of this title.

Amendment by section 1877(b) 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.

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 OF 1984 AMENDMENT

Amendment by section 474(r)(38) of Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, and to carrybacks from such years, see section 475(a) of Pub. L. 98-369, set out as a note under section 21 of this title.

Amendment by section 732(a)(3) of 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.

Amendment by section 734(c)(2) of Pub. L. 98-369 effective on first day of first calendar quarter beginning after July 18, 1984, see section 734(c)(3) of Pub. L. 98-369, set out as a note under section 4082 of this title.

Section 911(e) of Pub. L. 98-369 provided that: “The amendments made by this section [amending this section and sections 34, 4041, 7210, 7603 to 7605, 7609, 7610, and 9503 of this title] shall take effect on August 1, 1984.”

Amendment by section 912(d) 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 915(b) of Pub. L. 98-369 provided that: “The amendments made by this section [amending this section] shall take effect on August 1, 1984.”

#### EFFECTIVE AND TERMINATION DATES OF 1983 AMENDMENTS

For effective date of amendment by Pub. L. 97-473, see section 204 of Pub. L. 97-473, set out as an Effective Date note under section 7871 of this title.

Amendment by section 511 of Pub. L. 97-424 effective Apr. 1, 1983, except that amendment by section 511(e)(2) of Pub. L. 97-424 is effective Jan. 1, 1983, and amendment by section 511(e)(3) of Pub. L. 97-424 is applicable with respect to fuel purchased after Dec. 31, 1982, and before Jan. 1, 1984, see section 511(h) of Pub. L. 97-424, set out as an Effective Date of 1983 Amendment note under section 4041 of this title.

#### EFFECTIVE DATE OF 1982 AMENDMENT

Amendment by Pub. L. 97-248 effective Sept. 1, 1982, see section 279(c) of Pub. L. 97-248, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENT

Section 232(h)(2) of Pub. L. 96-223, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “(A) IN GENERAL.—The amendments made by subsection (d) [amending this section and sections 39 [now 34], 4081, 7210, 7603, 7604, 7605, 7609, and 7610 of this title] shall take effect on January 1, 1979.

“(B) TRANSITIONAL RULE.—Any mixture sold or used on or after January 1, 1979, and before the date of the enactment of this Act [Apr. 2, 1980] which is described in section 6427(f)(1) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as amended by subsection (d)) shall, for purposes of section 6427 of such Code, be treated as sold or used on the date of the enactment of this Act.”

#### EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by 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.

Section 505(d) of Pub. L. 95-599 provided that: “The amendments made by this section [amending this section and sections 39 [now 34], 7210, 7603, 7604, 7605, 7609 and 7610 of this title] shall take effect on January 1, 1979.”

Amendment by Pub. L. 95-458 effective on first day of first calendar quarter beginning more than 90 days after Oct. 14, 1978, see section 3(d) of Pub. L. 95-458, set out as a note under section 6420 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENTS

Amendment by Pub. L. 94-530 effective Oct. 1, 1976, see section 1(d) of Pub. L. 94-530, set out as a note under section 4041 of this title.

Section 1906(a)(31)(B) of Pub. L. 94-455 provided that: “The amendments made by subparagraph (A) [amending this section] shall apply with respect to fuel used or resold after June 30, 1970.”

#### EFFECTIVE DATE

Section applicable with respect to taxable years ending after June 30, 1970, see section 211(b) of Pub. L. 91-258, set out as an Effective Date of 1956 Amendments note under section 4041 of this title.

#### SAVINGS PROVISION

For provisions that nothing in amendment by section 11801(a)(46), (c)(23) of Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

#### CONSTRUCTION OF AMENDMENT BY PUB. L. 109-59

Pub. L. 110-172, §11(a)(39)(B), Dec. 29, 2007, 121 Stat. 2488, provided that: “The Internal Revenue Code of 1986 shall be applied and administered as if the amendments made by paragraph (2) of section 11151(a) of the SAFETEA-LU [Pub. L. 109-59, amending this section] had never been enacted.”

#### SPECIAL RULE FOR KEROSENE USED IN AVIATION ON A FARM FOR FARMING PURPOSES

Pub. L. 109-432, div. A, title IV, §420(d), Dec. 20, 2006, 120 Stat. 2970, provided that:

“(1) REFUNDS FOR PURCHASES AFTER DECEMBER 31, 2004, AND BEFORE OCTOBER 1, 2005.—The Secretary of the Treasury shall pay to the ultimate purchaser of any kerosene which is used in aviation on a farm for farming purposes and which was purchased after December 31, 2004, and before October 1, 2005, an amount equal to the aggregate amount of tax imposed on such fuel under section 4041 or 4081 of the Internal Revenue Code of 1986, as the case may be, reduced by any payment to the ultimate vendor under section 6427(l)(5)(C) of such Code (as in effect on the day before the date of the enactment of the Safe, Accountable, Flexible, Efficient Transportation Equity Act: a Legacy for Users [Aug. 10, 2005]).

“(2) USE ON A FARM FOR FARMING PURPOSES.—For purposes of paragraph (1), kerosene shall be treated as used on a farm for farming purposes if such kerosene is used for farming purposes (within the meaning of section 6420(c)(3) of the Internal Revenue Code of 1986) in carrying on a trade or business on a farm situated in the United States. For purposes of the preceding sentence, rules similar to the rules of section 6420(c)(4) of such Code shall apply.

“(3) TIME FOR FILING CLAIMS.—No claim shall be allowed under paragraph (1) unless the ultimate purchaser files such claim before the date that is 3 months after the date of the enactment of this Act [Dec. 20, 2006].

“(4) NO DOUBLE BENEFIT.—No amount shall be paid under paragraph (1) or section 6427(l) of the Internal Revenue Code of 1986 with respect to any kerosene described in paragraph (1) to the extent that such amount is in excess of the tax imposed on such kerosene under section 4041 or 4081 of such Code, as the case may be.

“(5) APPLICABLE LAWS.—For purposes of this subsection, rules similar to the rules of section 6427(j) of the Internal Revenue Code of 1986 shall apply.”

#### FORMAT FOR FILING

Pub. L. 108-357, title III, §301(e), Oct. 22, 2004, 118 Stat. 1463, provided that: “The Secretary of the Treasury shall describe the electronic format for filing claims described in section 6427(i)(3)(B) of the Internal Revenue Code of 1986 (as amended by subsection (c)(10)(C)) not later than December 31, 2004.”

#### EXTENSION OF PERIOD FOR CLAIMING REFUNDS FOR ALCOHOL FUELS

Section 1601(g)(1) of Pub. L. 105-34 provided that: “Notwithstanding section 6427(i)(3)(C) of the Internal Revenue Code of 1986, a claim filed under section 6427(f) of such Code for any period after September 30, 1995, and before October 1, 1996, shall be treated as timely filed if filed before the 60th day after the date of the enactment of this Act [Aug. 5, 1997].”

#### TREATMENT OF AMENDMENT BY SECTION 10502(c)(4) OF PUB. L. 100-203

Section 2001(d)(7)(A) of Pub. L. 100-647 provided that: “The amendment made by section 10502(c)(4) of the Revenue Act of 1987 [Pub. L. 100-203, amending this section] shall be treated as if included in the amendments made by section 1703 of the Reform Act [Pub. L. 99-514, see Tables for classification] except that references to section 4091 of the Internal Revenue Code of 1986 shall not apply to sales before April 1, 1988.”

#### 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 OF TAXICAB FUEL RATES

Section 511(e)(4) of Pub. L. 97-424 directed Secretary of the Treasury or his delegate to conduct a study of reduced rate of fuels taxes provided for taxicabs by section 6427(e) of the Internal Revenue Code, and transmit a report on study to Congress, together with such recommendations as he may deem advisable, not later than Jan. 1, 1984.

### § 6428. 2008 recovery rebates for individuals

#### (a) In general

In the case of an eligible individual, there shall be allowed as a credit against the tax imposed by subtitle A for the first taxable year beginning in 2008 an amount equal to the lesser of—

- (1) net income tax liability, or
- (2) \$600 (\$1,200 in the case of a joint return).

#### (b) Special rules

##### (1) In general

In the case of a taxpayer described in paragraph (2)—

- (A) the amount determined under subsection (a) shall not be less than \$300 (\$600 in the case of a joint return), and
- (B) the amount determined under subsection (a) (after the application of subparagraph (A)) shall be increased by the product of \$300 multiplied by the number of qualifying children (within the meaning of section 24(c)) of the taxpayer.

##### (2) Taxpayer described

A taxpayer is described in this paragraph if the taxpayer—

- (A) has qualifying income of at least \$3,000, or
- (B) has—
  - (i) net income tax liability which is greater than zero, and
  - (ii) gross income which is greater than the sum of the basic standard deduction