§ 4053. Exemptions

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

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

Any article designed—
(A) to be mounted or placed on automobile trucks, automobile truck chassis, or automobile mobile chassis, and
(B) to be used primarily as living quarters or camping accommodations.

(2) **Feed, seed, and fertilizer equipment**

Any body primarily designed—
(A) to process or prepare seed, feed, or fertilizer for use on farms,
(B) to haul feed, seed, or fertilizer to and on farms,
(C) to spread feed, seed, or fertilizer on farms,
(D) to load or unload feed, seed, or fertilizer on farms, or
(E) for any combination of the foregoing.

(3) **House trailers**

Any house trailer.

(4) **Ambulances, hearses, etc.**

Any ambulance, hearse, or combination ambulance-hearse.

(5) **Concrete mixers**

Any article designed—
(A) to be placed or mounted on an automobile truck chassis or truck trailer or semitrailer chassis, and
(B) to be used to process or prepare concrete.

(6) **Trash containers, etc.**

Any box, container, receptacle, bin or other similar article—
(A) which is designed to be used as a trash container and is not designed for the transportation of freight other than trash, and
(B) which is not designed to be permanently mounted on or permanently affixed to an automobile truck chassis or body.

(7) **Rail trailers and rail vans**

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

(8) **Mobile machinery**

Any vehicle which consists of a chassis—
(A) to which there has been permanently mounted (by welding, bolting, riveting, or other means) machinery or equipment to perform a construction, manufacturing, processing, farming, mining, drilling, timbering, or similar operation if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,
(B) which has been specially designed to serve only as a mobile carriage and mount (and a power source, where applicable) for the particular machinery or equipment involved, whether or not such machinery or equipment is in operation, and
(C) which, by reason of such special design, could not, without substantial structural modification, be used as a component of a vehicle designed to perform a function of transporting any load other than that particular machinery or equipment is in operation, and

(9) **Idling reduction device**

Any device or system of devices which—
(A) is designed to provide to a vehicle those services (such as heat, air conditioning, or electricity) that would otherwise require the operation of the main drive en-
ger while the vehicle is temporarily parked or remains stationary using one or more devices affixed to a tractor, and
(B) is determined by the Administrator of the Environmental Protection Agency, in consultation with the Secretaries of Energy and the Secretary of Transportation, to reduce idling of such vehicle at a motor vehicle rest stop or other location where such vehicles are temporarily parked or remain stationary.

(10) Advanced insulation

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


PRIOR PROVISIONS


For provisions of prior sections 4054 to 4058 of this title, see Prior Provisions note set out preceding section 4941 of this title.

AMENDMENTS

2008—Pars. (9), (10). Pub. L. 110–343 added paras. (9) and (10).


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

EFFECTIVE DATE OF 2008 AMENDMENT


EFFECTIVE DATE OF 2004 AMENDMENT


EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98–369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97–424, to which such amendment relates, see section 736 of Pub. L. 98–369, set out as a note under section 4951 of this title.

CHAPTER 32—MANUFACTURERS EXCISE TAXES

Subchapter Sec. 1

A. Automotive and related items 4061
B. Coal 4121
C. Certain vaccines 4121

1 Section numbers editorially supplied.