

PART III—PETROLEUM PRODUCTS**Subpart**

- A. Motor and aviation fuels.
- B. Special provisions applicable to fuels tax.

AMENDMENTS

2004—Pub. L. 108-357, title VIII, § 853(d)(2)(R), Oct. 22, 2004, 118 Stat. 1614, amended analysis generally, substituting items for subparts A “Motor and aviation fuels” and B “Special provisions applicable to fuels tax” for former items for subparts A “Gasoline and diesel fuel”, B “Aviation fuel”, and C “Special provisions applicable to petroleum products”.

1993—Pub. L. 103-66, title XIII, § 13242(d)(43), Aug. 10, 1993, 107 Stat. 528, substituted “Gasoline and diesel fuel” for “Gasoline” in item for subpart A and “Aviation fuel” for “Diesel fuel and aviation fuel” in item for subpart B.

1987—Pub. L. 100-203, title X, § 10502(d)(18), Dec. 22, 1987, 101 Stat. 1330-445, added item relating to subpart B.

1983—Pub. L. 97-424, title V, § 515(b)(13), Jan. 6, 1983, 96 Stat. 2182, struck out the item for subpart B “Lubricating oil”.

SUBPART A—MOTOR AND AVIATION FUELS**Sec.**

- 4081. Imposition of tax.
- 4082. Exemptions for diesel fuel and kerosene.
- 4083. Definitions; special rule; administrative authority.
- 4084. Cross references.

AMENDMENTS

2004—Pub. L. 108-357, title VIII, § 853(d)(2)(S), Oct. 22, 2004, 118 Stat. 1614, substituted “Motor and Aviation Fuels” for “Gasoline and Diesel Fuel” in subpart heading.

1997—Pub. L. 105-34, title X, § 1032(e)(3)(B), Aug. 5, 1997, 111 Stat. 935, inserted “and kerosene” after “diesel fuel” in item 4082.

1993—Pub. L. 103-66, title XIII, § 13242(a), Aug. 10, 1993, 107 Stat. 514, substituted “Gasoline and Diesel Fuel” for “Gasoline” in subpart heading and amended section analysis generally, substituting “Exemptions for diesel fuel” for “Definitions” in item 4082 and “Definitions; special rule; administrative authority” for “Cross references” in item 4083 and adding item 4084.

1986—Pub. L. 99-514, title XVII, § 1703(a), Oct. 22, 1986, 100 Stat. 2774, struck out item 4083 “Exemption of sales to producer” and redesignated former item 4084 as 4083.

1956—Act June 29, 1956, ch. 462, title II, § 208(e)(2), 70 Stat. 397, substituted “Cross references” for “Relief of farmers from tax in case of gasoline used on the farm” in item 4084.

Act Apr. 2, 1956, ch. 160, § 4(a)(2), 70 Stat. 90, added item 4084.

§ 4081. Imposition of tax**(a) Tax imposed****(1) Tax on removal, entry, or sale****(A) In general**

There is hereby imposed a tax at the rate specified in paragraph (2) on—

- (i) the removal of a taxable fuel from any refinery,
- (ii) the removal of a taxable fuel from any terminal,
- (iii) the entry into the United States of any taxable fuel for consumption, use, or warehousing, and
- (iv) the sale of a taxable fuel to any person who is not registered under section 4101 unless there was a prior taxable re-

moval or entry of such fuel under clause (i), (ii), or (iii).

(B) Exemption for bulk transfers to registered terminals or refineries**(i) In general**

The tax imposed by this paragraph shall not apply to any removal or entry of a taxable fuel transferred in bulk by pipeline or vessel to a terminal or refinery if the person removing or entering the taxable fuel, the operator of such pipeline or vessel (except as provided in clause (ii)), and the operator of such terminal or refinery are registered under section 4101.

(ii) Nonapplication of registration to vessel operators entering by deep-draft vessel

For purposes of clause (i), a vessel operator is not required to be registered with respect to the entry of a taxable fuel transferred in bulk by a vessel described in section 4042(c)(1).

(2) Rates of tax**(A) In general**

The rate of the tax imposed by this section is—

- (i) in the case of gasoline other than aviation gasoline, 18.3 cents per gallon,
- (ii) in the case of aviation gasoline, 19.3 cents per gallon, and
- (iii) in the case of diesel fuel or kerosene, 24.3 cents per gallon.

(B) Leaking Underground Storage Tank Trust Fund tax

The rates of tax specified in subparagraph (A) shall each be increased by 0.1 cent per gallon. The increase in tax under this subparagraph shall in this title be referred to as the Leaking Underground Storage Tank Trust Fund financing rate.

(C) Taxes imposed on fuel used in aviation

In the case of kerosene which is removed from any refinery or terminal directly into the fuel tank of an aircraft for use in aviation, the rate of tax under subparagraph (A)(iii) shall be—

- (i) in the case of use for commercial aviation by a person registered for such use under section 4101, 4.3 cents per gallon, and
- (ii) in the case of use for aviation not described in clause (i), 21.8 cents per gallon.

(D) Diesel-water fuel emulsion

In the case of diesel-water fuel emulsion at least 14 percent of which is water and with respect to which the emulsion additive is registered by a United States manufacturer with the Environmental Protection Agency pursuant to section 211 of the Clean Air Act (as in effect on March 31, 2003), subparagraph (A)(iii) shall be applied by substituting “19.7 cents” for “24.3 cents”. The preceding sentence shall not apply to the removal, sale, or use of diesel-water fuel emulsion unless the person so removing, selling, or using such fuel is registered under section 4101.

(3) Certain refueler trucks, tankers, and tank wagons treated as terminal**(A) In general**

For purposes of paragraph (2)(C), a refueler truck, tanker, or tank wagon shall be treated as part of a terminal if—

- (i) such terminal is located within an airport,
- (ii) any kerosene which is loaded in such truck, tanker, or wagon at such terminal is for delivery only into aircraft at the airport in which such terminal is located,
- (iii) such truck, tanker, or wagon meets the requirements of subparagraph (B) with respect to such terminal, and
- (iv) except in the case of exigent circumstances identified by the Secretary in regulations, no vehicle registered for highway use is loaded with kerosene at such terminal.

(B) Requirements

A refueler truck, tanker, or tank wagon meets the requirements of this subparagraph with respect to a terminal if such truck, tanker, or wagon—

- (i) has storage tanks, hose, and coupling equipment designed and used for the purposes of fueling aircraft,
- (ii) is not registered for highway use, and
- (iii) is operated by—
 - (I) the terminal operator of such terminal, or
 - (II) a person that makes a daily accounting to such terminal operator of each delivery of fuel from such truck, tanker, or wagon.

(C) Reporting

The Secretary shall require under section 4101(d) reporting by such terminal operator of—

- (i) any information obtained under subparagraph (B)(iii)(II), and
- (ii) any similar information maintained by such terminal operator with respect to deliveries of fuel made by trucks, tankers, or wagons operated by such terminal operator.

(D) Applicable rate

For purposes of paragraph (2)(C), in the case of any kerosene treated as removed from a terminal by reason of this paragraph—

- (i) the rate of tax specified in paragraph (2)(C)(i) in the case of use described in such paragraph shall apply if such terminal is located within a secured area of an airport, and
- (ii) the rate of tax specified in paragraph (2)(C)(ii) shall apply in all other cases.

(4) Liability for tax on kerosene used in commercial aviation

For purposes of paragraph (2)(C)(i), the person who uses the fuel for commercial aviation shall pay the tax imposed under such paragraph. For purposes of the preceding sentence, fuel shall be treated as used when such fuel is removed into the fuel tank.

(b) Treatment of removal or subsequent sale by blender**(1) In general**

There is hereby imposed a tax at the rate determined under subsection (a) on taxable fuel removed or sold by the blender thereof.

(2) Credit for tax previously paid

If—

(A) tax is imposed on the removal or sale of a taxable fuel by reason of paragraph (1), and

(B) the blender establishes the amount of the tax paid with respect to such fuel by reason of subsection (a),

the amount of the tax so paid shall be allowed as a credit against the tax imposed by reason of paragraph (1).

(c) Later separation of fuel from diesel-water fuel emulsion

If any person separates the taxable fuel from a diesel-water fuel emulsion on which tax was imposed under subsection (a) at a rate determined under subsection (a)(2)(D) (or with respect to which a credit or payment was allowed or made by reason of section 6427), such person shall be treated as the refiner of such taxable fuel. The amount of tax imposed on any removal of such fuel by such person shall be reduced by the amount of tax imposed (and not credited or refunded) on any prior removal or entry of such fuel.

(d) Termination**(1) In general**

The rates of tax specified in clauses (i) and (iii) of subsection (a)(2)(A) shall be 4.3 cents per gallon after March 31, 2012.

(2) Aviation fuels

The rates of tax specified in subsection (a)(2)(A)(ii) and (a)(2)(C)(ii) shall be 4.3 cents per gallon—

(A) after December 31, 1996, and before the date which is 7 days after the date of the enactment of the Airport and Airway Trust Fund Tax Reinstatement Act of 1997, and

(B) after January 31, 2012.

(3) Leaking Underground Storage Tank Trust Fund financing rate

The Leaking Underground Storage Tank Trust Fund financing rate under subsection (a)(2) shall apply after September 30, 1997, and before April 1, 2012.

(e) Refunds in certain cases

Under regulations prescribed by the Secretary, if any person who paid the tax imposed by this section with respect to any taxable fuel establishes to the satisfaction of the Secretary that a prior tax was paid (and not credited or refunded) with respect to such taxable fuel, then an amount equal to the tax paid by such person shall be allowed as a refund (without interest) to such person in the same manner as if it were an overpayment of tax imposed by this section.

(Aug. 16, 1954, ch. 736, 68A Stat. 483; Mar. 30, 1955, ch. 18, §3(a)(3), 69 Stat. 14; Mar. 29, 1956, ch. 115, §3(a)(3), 70 Stat. 66; June 29, 1956, ch. 462, title II,

§ 205, 70 Stat. 389; Pub. L. 86–342, title II, § 201(a), Sept. 21, 1959, 73 Stat. 613; Pub. L. 87–61, title II, § 201(b)–(d), June 29, 1961, 75 Stat. 123, 124; Pub. L. 91–605, title III, § 303(a)(6), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94–280, title III, § 303(a)(6), May 5, 1976, 90 Stat. 456; Pub. L. 95–599, title V, § 502(a)(5), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 95–618, title II, § 221(a)(1), Nov. 9, 1978, 92 Stat. 3185; Pub. L. 96–223, title II, § 232(a)(1), (b)(3)(A), (d)(3), Apr. 2, 1980, 94 Stat. 273, 276, 277; Pub. L. 97–424, title V, §§ 511(a)(1), (d)(1), 516(a)(3), Jan. 6, 1983, 96 Stat. 2169, 2171, 2182; Pub. L. 98–369, div. A, title VII, § 732(a)(1), (2), title IX, § 912(b), (f), July 18, 1984, 98 Stat. 976, 977, 1007; Pub. L. 99–499, title V, § 521(a)(1), Oct. 17, 1986, 100 Stat. 1774; Pub. L. 99–514, title XVII, § 1703(a), Oct. 22, 1986, 100 Stat. 2774; Pub. L. 100–17, title V, § 502(a)(4), (c)(2), Apr. 2, 1987, 101 Stat. 256, 257; Pub. L. 100–203, title X, § 10502(d)(2), Dec. 22, 1987, 101 Stat. 1330–444; Pub. L. 100–647, title I, § 1017(c)(1), (14), title II, § 2001(d)(5), title VI, § 6104(a), Nov. 10, 1988, 102 Stat. 3575, 3577, 3595, 3711; Pub. L. 101–508, title XI, §§ 11211(a)(1)–(3), (5)(A)–(C), (c)(3), (e)(3), 11212(a), (d)(1), (e)(2), 11215(a), Nov. 5, 1990, 104 Stat. 1388–423, 1388–424, 1388–426, 1388–427, 1388–430, 1388–432, 1388–436; Pub. L. 102–240, title VIII, § 8002(a)(3), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 102–486, title XIX, § 1920(a), (b), Oct. 24, 1992, 106 Stat. 3026; Pub. L. 103–66, title XIII, §§ 13241(a), 13242(a), Aug. 10, 1993, 107 Stat. 510, 514; Pub. L. 104–188, title I, § 1609(a)(2), (g)(1), (2), (4)(B), Aug. 20, 1996, 110 Stat. 1841–1843; Pub. L. 105–2, § 2(a)(2), Feb. 28, 1997, 111 Stat. 4; Pub. L. 105–34, title X, §§ 1031(a)(2), 1032(b), 1033, Aug. 5, 1997, 111 Stat. 929, 933, 937; Pub. L. 105–178, title IX, §§ 9002(a)(1)(F), 9003(a)(1)(C), (b)(2)(B), (C), June 9, 1998, 112 Stat. 499, 502, 503; Pub. L. 108–357, title III, § 301(c)(7), title VIII, §§ 853(a)(1)–(3)(A), (4), 860(a), Oct. 22, 2004, 118 Stat. 1461, 1609–1611, 1618; Pub. L. 109–6, § 1(a), Mar. 31, 2005, 119 Stat. 20; Pub. L. 109–58, title XIII, §§ 1343(a), (b)(2), 1362(a), Aug. 8, 2005, 119 Stat. 1051, 1052, 1059; Pub. L. 109–59, title XI, §§ 11101(a)(1)(F), 11151(b)(1), (2), 11161(a)(1)–(4)(D), 11166(b)(1), Aug. 10, 2005, 119 Stat. 1944, 1968–1970, 1976; Pub. L. 110–161, div. K, title I, § 116(a), Dec. 26, 2007, 121 Stat. 2381; Pub. L. 110–190, § 2(a), Feb. 28, 2008, 122 Stat. 643; Pub. L. 110–253, § 2(a), June 30, 2008, 122 Stat. 2417; Pub. L. 110–330, § 2(a), Sept. 30, 2008, 122 Stat. 3717; Pub. L. 111–12, § 2(a), Mar. 30, 2009, 123 Stat. 1457; Pub. L. 111–69, § 2(a), Oct. 1, 2009, 123 Stat. 2054; Pub. L. 111–116, § 2(a), Dec. 16, 2009, 123 Stat. 3031; Pub. L. 111–153, § 2(a), Mar. 31, 2010, 124 Stat. 1084; Pub. L. 111–161, § 2(a), Apr. 30, 2010, 124 Stat. 1126; Pub. L. 111–197, § 2(a), July 2, 2010, 124 Stat. 1353; Pub. L. 111–216, title I, § 101(a), Aug. 1, 2010, 124 Stat. 2349; Pub. L. 111–249, § 2(a), Sept. 30, 2010, 124 Stat. 2627; Pub. L. 111–329, § 2(a), Dec. 22, 2010, 124 Stat. 3566; Pub. L. 112–7, § 2(a), Mar. 31, 2011, 125 Stat. 31; Pub. L. 112–16, § 2(a), May 31, 2011, 125 Stat. 218; Pub. L. 112–21, § 2(a), June 29, 2011, 125 Stat. 233; Pub. L. 112–27, § 2(a), Aug. 5, 2011, 125 Stat. 270; Pub. L. 112–30, title I, § 142(a)(1)(C), (2)(D), title II, § 202(a), Sept. 16, 2011, 125 Stat. 356, 357.)

REFERENCES IN TEXT

Section 211 of the Clean Air Act, referred to in subsec. (a)(2)(D), is classified to section 7545 of Title 42, The Public Health and Welfare.

The date of the enactment of the Airport and Airway Trust Fund Tax Reinstatement Act of 1997, referred to

in subsec. (d)(2)(A), is the date of enactment of Pub. L. 105–2, which was approved Feb. 28, 1997.

AMENDMENTS

2011—Subsec. (d)(1). Pub. L. 112–30, § 142(a)(1)(C), substituted “March 31, 2012” for “September 30, 2011”.

Subsec. (d)(2)(B). Pub. L. 112–30, § 202(a), substituted “January 31, 2012” for “September 16, 2011”.

Pub. L. 112–27 substituted “September 16, 2011” for “July 22, 2011”.

Pub. L. 112–21 substituted “July 22, 2011” for “June 30, 2011”.

Pub. L. 112–16 substituted “June 30, 2011” for “May 31, 2011”.

Pub. L. 112–7 substituted “May 31, 2011” for “March 31, 2011”.

Subsec. (d)(3). Pub. L. 112–30, § 142(a)(2)(D), substituted “April 1, 2012” for “October 1, 2011”.

2010—Subsec. (d)(2)(B). Pub. L. 111–329 substituted “March 31, 2011” for “December 31, 2010”.

Pub. L. 111–249 substituted “December 31, 2010” for “September 30, 2010”.

Pub. L. 111–216 substituted “September 30, 2010” for “August 1, 2010”.

Pub. L. 111–197 substituted “August 1, 2010” for “July 3, 2010”.

Pub. L. 111–161 substituted “July 3, 2010” for “April 30, 2010”.

Pub. L. 111–153 substituted “April 30, 2010” for “March 31, 2010”.

2009—Subsec. (d)(2)(B). Pub. L. 111–116 substituted “March 31, 2010” for “December 31, 2009”.

Pub. L. 111–69 substituted “December 31, 2009” for “September 30, 2009”.

Pub. L. 111–12 substituted “September 30, 2009” for “March 31, 2009”.

2008—Subsec. (d)(2)(B). Pub. L. 110–330 substituted “March 31, 2009” for “September 30, 2008”.

Pub. L. 110–253 substituted “September 30, 2008” for “June 30, 2008”.

Pub. L. 110–190 substituted “June 30, 2008” for “February 29, 2008”.

2007—Subsec. (d)(2)(B). Pub. L. 110–161 substituted “February 29, 2008” for “September 30, 2007”.

2005—Subsec. (a)(1)(B). Pub. L. 109–59, § 11166(b)(1), re-enacted heading without change and amended text of subparagraph (B) generally. Prior to amendment, text read as follows: “The tax imposed by this paragraph shall not apply to any removal or entry of a taxable fuel transferred in bulk by pipeline or vessel to a terminal or refinery if the person removing or entering the taxable fuel, the operator of such pipeline or vessel, and the operator of such terminal or refinery are registered under section 4101.”

Subsec. (a)(2)(A)(ii) to (iv). Pub. L. 109–59, § 11161(a)(1), inserted “and” at end of cl. (ii), substituted a period for “, and” at end of cl. (iii), and struck out cl. (iv) which read as follows: “in the case of aviation-grade kerosene, 21.8 cents per gallon.”

Subsec. (a)(2)(C). Pub. L. 109–59, § 11161(a)(2), amended heading and text of subparagraph (C) generally. Prior to amendment, text read as follows: “In the case of aviation-grade kerosene which is removed from any refinery or terminal directly into the fuel tank of an aircraft for use in commercial aviation by a person registered for such use under section 4101, the rate of tax under subparagraph (A)(iv) shall be 4.3 cents per gallon.”

Pub. L. 109–59, § 11151(b)(1), substituted “for use in commercial aviation by a person registered for such use under section 4101” for “for use in commercial aviation”.

Subsec. (a)(2)(D). Pub. L. 109–58, § 1343(a), added subparagraph. (D).

Subsec. (a)(3)(A)(i). Pub. L. 109–59, § 11161(a)(3)(A), struck out “a secured area of” before “an airport”.

Subsec. (a)(3)(A)(ii), (iv). Pub. L. 109–59, § 11161(a)(4)(A), struck out “aviation-grade” before “kerosene”.

Subsec. (a)(3)(D). Pub. L. 109–59, § 11161(a)(3)(B), added subparagraph. (D).

Subsec. (a)(4). Pub. L. 109-59, § 11161(a)(4)(B), (C), struck out “aviation-grade” before “kerosene” in heading and substituted “paragraph (2)(C)(i)” for “paragraph (2)(C)” in text.

Subsec. (c). Pub. L. 109-58, § 1343(b)(2), added subsec. (c).

Subsec. (d)(1). Pub. L. 109-59, § 11101(a)(1)(F), substituted “2011” for “2005”.

Subsec. (d)(2). Pub. L. 109-59, § 11161(a)(4)(D), reenacted par. heading without change and amended text of introductory provisions generally. Prior to amendment, introductory provisions read as follows: “The rates of tax specified in clauses (ii) and (iv) of subsection (a)(2)(A) shall be 4.3 cents per gallon—”.

Pub. L. 109-59, § 11151(b)(2), amended par. heading and text of introductory provisions generally. Prior to amendment, introductory provisions read as follows: “The rate of tax specified in subsection (a)(2)(A)(ii) shall be 4.3 cents per gallon—”.

Subsec. (d)(3). Pub. L. 109-58, § 1362(a), substituted “2011” for “2005”.

Pub. L. 109-6 substituted “October 1, 2005” for “April 1, 2005”.

2004—Subsec. (a)(1)(B). Pub. L. 108-357, § 860(a), inserted “by pipeline or vessel” after “transferred in bulk” and “, the operator of such pipeline or vessel,” after “the taxable fuel”.

Subsec. (a)(2)(A)(iv). Pub. L. 108-357, § 853(a)(1), added cl. (iv).

Subsec. (a)(2)(C). Pub. L. 108-357, § 853(a)(2), added subpar. (C).

Subsec. (a)(3). Pub. L. 108-357, § 853(a)(3)(A), added par. (3).

Subsec. (a)(4). Pub. L. 108-357, § 853(a)(4), added par. (4).

Subsec. (c). Pub. L. 108-357, § 301(c)(7), struck out subsec. (c) which related to taxation of taxable fuels mixed with alcohol.

1998—Subsec. (c)(4)(A). Pub. L. 105-178, § 9003(b)(2)(B), amended heading and text of subparagraph. (A) generally. Prior to amendment, text read as follows: “The alcohol mixture rate for a qualified alcohol mixture which contains gasoline is the excess of the rate which would (but for this paragraph) be determined under subsection (a) over—

“(i) 5.4 cents per gallon for 10 percent gasohol,
“(ii) 4.158 cents per gallon for 7.7 percent gasohol,
and

“(iii) 3.078 cents per gallon for 5.7 percent gasohol. In the case of a mixture none of the alcohol in which consists of ethanol, clauses (i), (ii), and (iii) shall be applied by substituting ‘6 cents’ for ‘5.4 cents’, ‘4.62 cents’ for ‘4.158 cents’, and ‘3.42 cents’ for ‘3.078 cents’.”

Subsec. (c)(5). Pub. L. 105-178, § 9003(b)(2)(C), substituted “the applicable blender rate (as defined in section 4041(b)(2)(C))” for “5.4 cents”.

Subsec. (c)(8). Pub. L. 105-178, § 9003(a)(1)(C), substituted “2007” for “2000”.

Subsec. (d)(1). Pub. L. 105-178, § 9002(a)(1)(F), substituted “2005” for “1999”.

1997—Subsec. (a)(2)(A)(iii). Pub. L. 105-34, § 1032(b), inserted “or kerosene” after “diesel fuel”.

Subsec. (d)(1), (2). Pub. L. 105-2 added pars. (1) and (2) and struck out former pars. (1) and (2) which read as follows:

“(1) IN GENERAL.—On and after October 1, 1999, the rates of tax specified in clauses (i) and (iii) of subsection (a)(2)(A) (other than the tax on aviation gasoline) shall be 4.3 cents per gallon.

“(2) AVIATION GASOLINE.—On and after January 1, 1997, the rate specified in subsection (a)(2)(A)(ii) shall be 4.3 cents per gallon.”

Subsec. (d)(2)(B). Pub. L. 105-34, § 1031(a)(2), substituted “September 30, 2007” for “September 30, 1997”.

Subsec. (d)(3). Pub. L. 105-34, § 1033, substituted “shall apply after September 30, 1997, and before April 1, 2005” for “shall not apply after December 31, 1995”.

Pub. L. 105-2 struck out heading and text of par. (3) relating to aviation gasoline. Text read as follows: “After December 31, 1996, the rate of tax specified in

subsection (a)(2)(A)(i) on aviation gasoline shall be 4.3 cents per gallon.”

1996—Subsec. (a)(2)(A). Pub. L. 104-188, § 1609(g)(1), added cls. (i) and (ii), redesignated former cl. (ii) as (iii), and struck out former cl. (i) which read as follows: “in the case of gasoline, 18.3 cents per gallon, and”.

Subsec. (d)(1). Pub. L. 104-188, § 1609(a)(2)(B), (g)(4)(B), substituted “the rates of tax specified in clauses (i) and (iii) of subsection (a)(2)(A) (other than the tax on aviation gasoline)” for “each rate of tax specified in subsection (a)(2)(A)”.

Subsec. (d)(2), (3). Pub. L. 104-188, § 1609(a)(2)(A), (g)(2), added par. (3) relating to aviation gasoline, redesignated former par. (2), relating to leaking underground storage tank trust fund financing rate, as another par. (3), and added new par. (2) relating to aviation gasoline.

1993—Pub. L. 103-66, § 13242(a), amended section generally, substituting, in subsec. (a), provisions imposing tax on taxable fuels for provisions imposing tax on gasoline, in subsec. (b), provisions relating to treatment of removal or subsequent sale of taxable fuels by blender for provisions relating to treatment of removal or subsequent sale of gasoline by blender or compounding, in subsec. (c), provisions relating to taxable fuels mixed with alcohol for provisions relating to gasoline mixed with alcohol at refinery etc., in subsec. (d), provisions decreasing tax rate imposed on taxable fuels to 4.3 cents per gallon beginning on and after Oct. 1, 1999, for provisions terminating the Highway Trust Fund financing and deficit reduction rates on and after Oct. 1, 1999, and Oct. 1, 1995, respectively, and, in subsec. (e), “taxable fuel” for “gasoline” in two places.

Subsec. (a)(2)(B)(iii). Pub. L. 103-66, § 13241(a), amended cl. (iii) generally, substituting “6.8 cents per gallon” for “2.5 cents a gallon”.

1992—Subsec. (c)(1). Pub. L. 102-486, § 1920(a), amended par. (1) generally. Prior to amendment, par. (1) read as follows: “Under regulations prescribed by the Secretary, subsection (a) shall be applied by substituting rates which are 10/9th of the otherwise applicable rates in the case of the removal or sale of any gasoline for use in producing gasohol at the time of such removal or sale. Subject to such terms and conditions as the Secretary may prescribe (including the application of section 4101), the treatment under the preceding sentence also shall apply to use in producing gasohol after the time of such removal or sale. For purposes of this paragraph, the term ‘gasohol’ means any mixture of gasoline if at least 10 percent of such mixture is alcohol. For purposes of this subsection, in the case of the Highway Trust Fund financing rate, the otherwise applicable rate is 6.1 cents a gallon.”

Subsec. (c)(2). Pub. L. 102-486, § 1920(b)(1), substituted “an otherwise applicable rate” for “6.1 cents a gallon”.

Subsec. (c)(4). Pub. L. 102-486, § 1920(b)(2), substituted heading for one which read: “Lower rate on gasohol made other than from ethanol”, added text, and struck out former text which read as follows: “In the case of gasohol none of the alcohol in which consists of ethanol, paragraphs (1) and (2) shall be applied by substituting ‘5.5 cents’ for ‘6.1 cents’.”

1991—Subsec. (d)(1). Pub. L. 102-240 substituted “1999” for “1995”.

1990—Subsec. (a)(1). Pub. L. 101-508, § 11212(a), substituted heading for one which read: “In general” and amended text generally. Prior to amendment, text read as follows: “There is hereby imposed a tax at the rate specified in paragraph (2) on the earlier of—

“(A) the removal, or
“(B) the sale,
of gasoline by the refiner or importer thereof or the terminal operator.”

Subsec. (a)(2)(A)(iii). Pub. L. 101-508, § 11211(a)(1), added cl. (iii).

Subsec. (a)(2)(B)(i). Pub. L. 101-508, § 11211(a)(2)(A), substituted “11.5 cents” for “9 cents”.

Subsec. (a)(2)(B)(iii). Pub. L. 101-508, § 11211(a)(2)(B), (C), added cl. (iii).

Subsec. (a)(3). Pub. L. 101-508, § 11212(e)(2), struck out par. (3) which read as follows: “For purposes of para-

graph (1), the bulk transfer of gasoline to a terminal operator by a refiner or importer shall not be considered a removal or sale of gasoline by such refiner or importer.”

Subsec. (c)(1). Pub. L. 101-508, §11211(a)(5)(A), substituted “applied by substituting rates which are 10/9th of the otherwise applicable rates” for “applied by substituting ‘3½ cents’ for ‘9 cents’ and by substituting ‘½ cent’ for ‘0.1 cent’” and inserted “For purposes of this subsection, in the case of the Highway Trust Fund financing rate, the otherwise applicable rate is 6.1 cents a gallon.”

Subsec. (c)(2). Pub. L. 101-508, §11211(a)(5)(B), which directed the substitution of “at a Highway Trust Fund financing rate equivalent to 6.1 cents” for “at a rate equivalent to 3 cents”, was executed by making the substitution for “at a Highway Trust Fund financing rate equivalent to 3 cents” to reflect the probable intent of Congress. See 1986 Amendment note below.

Subsec. (c)(4). Pub. L. 101-508, §11211(a)(5)(C), added par. (4). Former par. (4) redesignated (5).

Subsec. (c)(5). Pub. L. 101-508, §11211(e)(3), substituted “2000” for “1993”.

Pub. L. 101-508, §11211(a)(5)(C), redesignated par. (4) as (5).

Subsec. (d)(1). Pub. L. 101-508, §11211(c)(3), substituted “1995” for “1993”.

Subsec. (d)(2). Pub. L. 101-508, §11215(a), amended par. (2) generally. Prior to amendment, par. (2) read as follows:

“(A) IN GENERAL.—The Leaking Underground Storage Tank Trust Fund financing rate under subsection (a)(2) shall not apply after the earlier of—

“(i) December 31, 1991, or

“(ii) the last day of the termination month.

“(B) TERMINATION MONTH.—For purposes of subparagraph (A), the termination month is the 1st month as of the close of which the Secretary estimates that the net revenues are at least \$500,000,000 from taxes imposed by section 4041(d) and taxes attributable to Leaking Underground Storage Tank Trust Fund financing rate imposed under this section and sections 4042 and 4091.

“(C) NET REVENUES.—For purposes of subparagraph (B), the term ‘net revenues’ means the excess of gross revenues over amounts payable by reason of section 9508(c)(2) (relating to transfer from Leaking Underground Storage Tank Trust Fund for certain repayments and credits).”

Subsec. (d)(3). Pub. L. 101-508, §11211(a)(3), added par. (3).

Subsec. (e). Pub. L. 101-508, §11212(d)(1), added subsec. (e).

1988—Subsec. (a). Pub. L. 100-647, §1017(c)(1)(A), added pars. (1) and (2), struck out former par. (1) which imposed a tax at the rate specified in subsec. (d) on the earlier of the removal, or the sale of gasoline by the refiner or importer thereof or the terminal operator, and redesignated former par. (2) as (3).

Subsec. (b)(1). Pub. L. 100-647, §1017(c)(1)(B), substituted “subsection (a)” for “subsection (d)”.

Subsec. (c)(1). Pub. L. 100-647, §6104(a), inserted after first sentence “Subject to such terms and conditions as the Secretary may prescribe (including the application of section 4101), the treatment under the preceding sentence also shall apply to use in producing gasohol after the time of such removal or sale.”

Pub. L. 100-647, §2001(d)(5)(A), inserted “and by substituting ‘½ cent’ for ‘0.1 cent’” before “in the case of the removal”.

Pub. L. 100-647, §1017(c)(14), substituted “3½ cents” for “3 cents”.

Pub. L. 100-647, §1017(c)(1)(B), substituted “subsection (a)” for “subsection (d)”.

Subsec. (c)(2). Pub. L. 100-647, §2001(d)(5)(B), substituted “reduced by the amount of tax imposed (and not credited or refunded) on any prior removal or sale of such fuel” for “5½ cents a gallon”.

Subsec. (d). Pub. L. 100-647, §1017(c)(1)(D), redesignated subsec. (e) as (d) and struck out former subsec. (d) which related to the rate of tax.

Subsec. (d)(1). Pub. L. 100-647, §1017(c)(1)(C)(i), substituted “subsection (a)(2)” for “subsection (d)(2)(A)”.

Subsec. (d)(2)(A). Pub. L. 100-647, §1017(c)(1)(C)(ii), substituted “subsection (a)(2)” for “subsection (d)(2)(B)”.

Subsec. (e). Pub. L. 100-647, §1017(c)(1)(D), redesignated subsec. (e) as (d).

1987—Subsec. (c)(4). Pub. L. 100-17, §502(c)(2), substituted “September 30, 1993” for “December 31, 1992”.

Subsec. (e)(1). Pub. L. 100-17, §502(a)(4), substituted “1993” for “1988”.

Subsec. (e)(2)(B). Pub. L. 100-203 substituted “net revenues are at least \$500,000,000 from taxes imposed by section 4041(d) and taxes attributable to Leaking Underground Storage Tank Trust Fund financing rate imposed under this section and sections 4042 and 4091.” for “net revenues from the taxes imposed by this section (to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under subsection (d)(2)(B)), section 4041(d), and section 4042 (to the extent attributable to the Leaking Underground Storage Tank Trust Fund financing rate under section 4042(b)) are at least \$500,000,000.”

1986—Pub. L. 99-514 amended section generally, substituting provisions imposing a tax on the removal or sale of gasoline by the refiner, importer, blender, or compounder thereof or the terminal operator for provisions imposing a tax on gasoline sold by the producer or importer thereof, or by any producer of gasoline.

Subsec. (a). Pub. L. 99-499, §521(a)(1)(B)(i), substituted “at the rate specified in subsection (d)” for “of 9 cents a gallon” in par. (1) as amended by Pub. L. 99-514.

Pub. L. 99-499, §521(a)(1)(A)(i), amended subsec. (a), as in effect the day before Oct. 22, 1986, generally, substituting “at the rate specified in subsection (b)” for “of 9 cents a gallon”.

Subsec. (b). Pub. L. 99-499, §521(a)(1)(B)(i), substituted “at the rate specified in subsection (d)” for “of 9 cents a gallon” in par. (1) as amended by Pub. L. 99-514.

Pub. L. 99-499, §521(a)(1)(A)(i), amended subsec. (b), as in effect the day before Oct. 22, 1986, generally. Prior to amendment, subsec. (b), termination, read as follows: “On and after October 1, 1988, the taxes imposed by this section shall not apply.”

Subsec. (c)(1). Pub. L. 99-499, §521(a)(1)(B)(iii)(I), substituted “subsection (d)” for “subsection (a)” in par. (1) as amended by Pub. L. 99-514.

Pub. L. 99-499, §521(a)(1)(A)(iii), substituted “subsection (b)” for “subsection (a)” in introductory provisions as in effect the day before Oct. 22, 1986.

Subsec. (c)(2). Pub. L. 99-499, §521(a)(1)(B)(iii)(II), substituted “a Highway Trust Fund financing rate” for “a rate” in par. (2) as in effect the day before Oct. 22, 1986.

Subsec. (d). Pub. L. 99-499, §521(a)(1)(B)(ii), added subsec. (d) to this section as amended by Pub. L. 99-514, and struck out former subsec. (d), termination, which read as follows: “On and after October 1, 1988, the taxes imposed by this section shall not apply.”

Pub. L. 99-499, §521(a)(1)(A)(i), in amending this section as in effect the day before Oct. 22, 1986, added subsec. (d).

Subsec. (e). Pub. L. 99-499, §521(a)(1)(B)(ii), added subsec. (e) to this section as amended by Pub. L. 99-514.

1984—Subsec. (c)(1). Pub. L. 98-369, §912(b)(A), (B), substituted “3 cents” for “4 cents” in subparagraph (A), and “3½ cents” for “4½ cents” in subparagraph (B).

Pub. L. 98-369, §732(a)(1), struck out “by substituting ‘4 cents’ for ‘9 cents’ in the case of the sale of any gasoline” after “shall be applied” in text preceding subparagraph (A), substituted “by substituting ‘4 cents’ for ‘9 cents’ in the case of the sale of any gasohol (the gasoline in which was not taxed under subparagraph (B)), and” for “in a mixture with alcohol, if at least 10 percent of the mixture is alcohol, or” in subparagraph (A), substituted “by substituting ‘4½ cents’ for ‘9 cents’ in the case of the sale of any gasoline for use in producing gasohol” for “for use in producing a mixture at least 10 percent of

which is alcohol” in subparagraph (B) and inserted definition of “gasohol” after subparagraph (B).

Subsec. (c)(2). Pub. L. 98-369, §912(b)(A), (C), substituted “3 cents” for “4 cents” and “5% cents” for “4½ cents”.

Pub. L. 98-369, §732(a)(2), substituted “at a rate equivalent to 4 cents a gallon” for “at a rate of 4 cents a gallon”, and “4½ cents a gallon” for “5 cents a gallon”.

Subsec. (c)(3). Pub. L. 98-369, §912(f), substituted “coal (including peat)” for “coal”.

1983—Subsec. (a). Pub. L. 97-424, §511(a)(1), increased tax from 4 to 9 cents a gallon.

Subsec. (b). Pub. L. 97-424, §516(a)(3), substituted provision that, on and after Oct. 1, 1988, the taxes imposed by this section shall not apply, for provision that, on and after Oct. 1, 1984, the tax imposed by this section would be 1½ cents a gallon.

Subsec. (c)(1). Pub. L. 97-424, §511(d)(1)(A), substituted “subsection (a) shall be applied by substituting ‘4 cents’ for ‘9 cents’ in the case of the sale of any gasoline” for “no tax shall be imposed by this section on the sale of any gasoline” after “Secretary.”.

Subsec. (c)(2). Pub. L. 97-424, §511(d)(1)(B), substituted “tax was imposed under subsection (a) at the rate of 4 cents a gallon by reason of this subsection” for “tax was not imposed by reason of this subsection” after “alcohol on which”, and inserted provision that the amount of tax imposed on any sale of such gasoline by such person shall be 5 cents a gallon.

1980—Subsec. (c)(2). Pub. L. 96-223, §232(d)(3), inserted “(or with respect to which a credit or payment was allowed or made by reason of section 6427(f)(1))” after “this subsection”.

Subsec. (c)(3). Pub. L. 96-223, §232(b)(3)(A), inserted provision that “alcohol” does not include alcohol with a proof of less than 190 (determined without regard to any added denaturants).

Subsec. (c)(4). Pub. L. 96-223, §232(a)(1), added par. (4).
1978—Subsec. (b). Pub. L. 95-599 substituted “1984” for “1979”.

Subsec. (c). Pub. L. 95-618 added subsec. (c).

1976—Subsec. (b). Pub. L. 94-280 substituted “1979” for “1977”.

1970—Subsec. (b). Pub. L. 91-605 substituted “1977” for “1972”.

1961—Subsec. (a). Pub. L. 87-61, §201(b), increased tax from 3 to 4 cents a gallon.

Subsec. (b). Pub. L. 87-61, §201(c), substituted “October 1, 1972” for “July 1, 1972.”

Subsec. (c). Pub. L. 87-61, §201(d), repealed subsec. (c) which authorized a temporary increase in tax for the period October 1, 1959, to July 1, 1961.

1959—Subsec. (c). Pub. L. 86-342 added subsec. (c).

1956—Act Mar. 29, 1956, substituted “April 1, 1957” for “April 1, 1956”.

Subsec. (a). Act June 29, 1956, redesignated first sentence as subsec. (a) and increased tax from 2 to 3 cents a gallon.

Subsec. (b). Act June 29, 1956, redesignated second sentence as subsec. (b) and substituted “July 1, 1972” for “April 1, 1956”.

1955—Act Mar. 30, 1955, substituted “April 1, 1956” for “April 1, 1955”.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by section 142(a)(1)(C), (2)(D) of Pub. L. 112-30 effective Oct. 1, 2011, see section 142(f) of Pub. L. 112-30, set out as a note under section 4607-11 of Title 16, Conservation.

Pub. L. 112-30, title II, §202(c), Sept. 16, 2011, 125 Stat. 357, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on September 17, 2011.”

Pub. L. 112-27, §2(c), Aug. 5, 2011, 125 Stat. 270, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on July 23, 2011.”

Pub. L. 112-21, §2(c), June 29, 2011, 125 Stat. 233, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on July 1, 2011.”

Pub. L. 112-16, §2(c), May 31, 2011, 125 Stat. 218, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on June 1, 2011.”

Pub. L. 112-7, §2(c), Mar. 31, 2011, 125 Stat. 31, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on April 1, 2011.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-329, §2(c), Dec. 22, 2010, 124 Stat. 3566, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on January 1, 2011.”

Pub. L. 111-249, §2(c), Sept. 30, 2010, 124 Stat. 2627, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on October 1, 2010.”

Pub. L. 111-216, title I, §101(c), Aug. 1, 2010, 124 Stat. 2349, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on August 2, 2010.”

Pub. L. 111-197, §2(c), July 2, 2010, 124 Stat. 1353, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on July 4, 2010.”

Pub. L. 111-161, §2(c), Apr. 30, 2010, 124 Stat. 1126, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on May 1, 2010.”

Pub. L. 111-153, §2(c), Mar. 31, 2010, 124 Stat. 1084, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on April 1, 2010.”

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-116, §2(c), Dec. 16, 2009, 123 Stat. 3031, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on January 1, 2010.”

Pub. L. 111-69, §2(c), Oct. 1, 2009, 123 Stat. 2054, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on October 1, 2009.”

Pub. L. 111-12, §2(c), Mar. 30, 2009, 123 Stat. 1457, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on April 1, 2009.”

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-330, §2(c), Sept. 30, 2008, 122 Stat. 3717, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on October 1, 2008.”

Pub. L. 110-253, §2(c), June 30, 2008, 122 Stat. 2417, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on July 1, 2008.”

Pub. L. 110-190, §2(c), Feb. 28, 2008, 122 Stat. 643, provided that: “The amendments made by this section [amending this section and sections 4261 and 4271 of this title] shall take effect on March 1, 2008.”

EFFECTIVE DATE OF 2007 AMENDMENT

Pub. L. 110-161, div. K, title I, §116(d), Dec. 26, 2007, 121 Stat. 2382, provided that: “The amendments made by this section [amending this section and sections 4261, 4271, and 9502 of this title] shall take effect on October 1, 2007.”

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11151(f)(1), Aug. 10, 2005, 119 Stat. 1969, provided that: “The amendments made by subsections (a) and (b) [amending this section and sections 6421 and 6427 of this title] shall take effect as if included in the provisions of the American Jobs Creation Act of 2004 [Pub. L. 108-357] to which they relate.”

Amendment by section 11161(a)(1)-(4)(D) 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, §11166(b)(2), Aug. 10, 2005, 119 Stat. 1977, provided that: “The amendment made by this subsection [amending this section] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Pub. L. 109–58, title XIII, §1343(c), Aug. 8, 2005, 119 Stat. 1052, provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall take effect on January 1, 2006.”

Amendment by section 1362(a) of Pub. L. 109–58 effective Oct. 1, 2005, see section 1362(d)(1) of Pub. L. 109–58, set out as a note under section 4041 of this title.

Pub. L. 109–6, §1(b), Mar. 31, 2005, 119 Stat. 20, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [Mar. 31, 2005].”

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 301(c)(7) 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 853(a)(1)–(3)(A), (4) 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.

Pub. L. 108–357, title VIII, §860(b), Oct. 22, 2004, 118 Stat. 1618, provided that: “The amendments made by this section [amending this section] shall take effect on March 1, 2005.”

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by section 9003(b)(2)(B), (C), of Pub. L. 105–178 effective Jan. 1, 2001, see section 9003(b)(3) of Pub. L. 105–178, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 1997 AMENDMENTS

Amendment by section 1031(a)(2) of Pub. L. 105–34 effective Oct. 1, 1997, see section 1031(e)(1) of Pub. L. 105–34, set out as a note under section 4041 of this title.

Amendment by section 1032(b) of 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.

Amendment by Pub. L. 105–2 applicable to periods beginning on or after the 7th day after Feb. 28, 1997, see section 2(e)(1) of Pub. L. 105–2, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1996 AMENDMENT

Amendment by Pub. L. 104–188 effective on 7th calendar day after Aug. 20, 1996, see section 1609(i) of Pub. L. 104–188, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by section 13241(a) 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(a) 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 1992 AMENDMENT

Section 1920(c) of Pub. L. 102–486 provided that: “The amendments made by this section [amending this section] shall apply to gasoline removed (as defined in [former] section 4082 of the Internal Revenue Code of 1986) or entered after December 31, 1992.”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11211(a)(1)–(3), (5)(A)–(C) of Pub. L. 101–508 applicable, except as otherwise provided,

to gasoline removed (as defined in [former] section 4082 of this title) after Nov. 30, 1990, see section 11211(a)(6) of Pub. L. 101–508, set out as a note under section 4041 of this title.

Section 11212(f) of Pub. L. 101–508 provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting section 4103 of this title and amending this section and sections 4093, 4101, 4222, 6103, 6416, and 6724 of this title] shall take effect on July 1, 1991.

“(2) REGISTRATION, ETC.—The amendments made by subsections (b), (c), and (e) (other than paragraph (2) thereof) [enacting section 4103 of this title and amending sections 4093, 4101, 4222, 6103, and 6724 of this title] shall take effect on December 1, 1990.”

Section 11215(b) of Pub. L. 101–508 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on December 1, 1990.”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1017(c)(1), (14) 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.

Amendment by section 2001(d)(5) of Pub. L. 100–647 effective, except as otherwise provided, as if included in the provision of the Superfund Revenue Act of 1986, Pub. L. 99–499, title V, to which it relates, see section 2001(e) of Pub. L. 100–647, set out as a note under section 56 of this title.

Section 6104(b) of Pub. L. 100–647 provided that: “The amendment made by this section [amending this section] shall take effect on October 1, 1989.”

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

Section 1703(h) of Pub. L. 99–514 provided that: “The amendments made by this section [amending this section and sections 34, 4082, 4083, 4101, 4221, 6421, 6427, 7210, 7603 to 7605, 7609, and 7610 of this title and omitting section 4084 of this title] shall apply to gasoline removed (as defined in section 4082 of the Internal Revenue Code of 1986, as amended by this section) after December 31, 1987.”

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 732(a)(1), (2) 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 912(b), (f) 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.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by section 511(a)(1), (d)(1) of Pub. L. 97–424 effective Apr. 1, 1983, see section 511(h)(1) of Pub. L. 97–424, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by section 232(b)(3)(A) of Pub. L. 96–223 applicable to sales or uses after Sept. 30, 1980, in taxable years ending after such date, see section 232(h)(1) of Pub. L. 96–223, set out as an Effective Date note under section 40 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Section 221(a)(2) of Pub. L. 95–618, as amended by Pub. L. 96–223, title II, §232(a)(3), Apr. 2, 1980, 94 Stat. 273,

provided that: “The amendment made by paragraph (1) [amending this section] shall apply to sales after December 31, 1978.”

EFFECTIVE DATE OF 1961 AMENDMENT

Amendment by Pub. L. 87–61 effective July 1, 1961, see section 208 of Pub. L. 87–61, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective July 1, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

LIST OF AIRPORTS WITH SECURED TERMINALS

Pub. L. 108–357, title VIII, §853(a)(3)(B), Oct. 22, 2004, 118 Stat. 1610, provided that: “Not later than December 15, 2004, the Secretary of the Treasury shall publish and maintain a list of airports which include a secured area in which a terminal is located (within the meaning of section 4081(a)(3)(A)(i) of the Internal Revenue Code of 1986, as added by this paragraph).”

DELAYED DEPOSITS OF HIGHWAY MOTOR FUEL TAX REVENUES

Due date for deposit of taxes imposed by this section which would be required to be made after July 31, 1998, and before Oct. 1, 1998, to be Oct. 5, 1998, see section 901(e) of Pub. L. 105–34, set out as a note under section 6302 of this title.

DELAYED DEPOSITS OF AIRPORT TRUST FUND TAX REVENUES

Due date for deposit of taxes imposed by subsec. (a)(2)(A)(ii) of this section which would be required to be made after July 31, 1998, and before Oct. 1, 1998, to be Oct. 5, 1998, see section 1031(g) of Pub. L. 105–34, set out as a note under section 6302 of this title.

MOTOR FUEL TAX ENFORCEMENT ADVISORY COMMISSION

Pub. L. 109–59, title XI, §11141, Aug. 10, 2005, 119 Stat. 1959, provided that:

“(a) ESTABLISHMENT.—There is established a Motor Fuel Tax Enforcement Advisory Commission (in this section referred to as the ‘Commission’).

“(b) FUNCTION.—The Commission shall—

“(1) review motor fuel revenue collections, historical and current;

“(2) review the progress of investigations with respect to motor fuel taxes;

“(3) develop and review legislative proposals with respect to motor fuel taxes;

“(4) monitor the progress of administrative regulation projects relating to motor fuel taxes;

“(5) review the results of Federal and State agency cooperative efforts regarding motor fuel taxes;

“(6) review the results of Federal interagency cooperative efforts regarding motor fuel taxes; and

“(7) evaluate and make recommendations to the President and Congress regarding—

“(A) the effectiveness of existing Federal enforcement programs regarding motor fuel taxes,

“(B) enforcement personnel allocation, and

“(C) proposals for regulatory projects, legislation, and funding.

“(c) MEMBERSHIP.—

“(1) APPOINTMENT.—The Commission shall be composed of the following representatives appointed by the Chairmen and the Ranking Members of the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives:

“(A) At least one representative from each of the following Federal entities: the Department of Homeland Security, the Department of Transportation—Office of Inspector General, the Federal Highway Administration, the Department of Defense, and the Department of Justice.

“(B) At least one representative from the Federation of State Tax Administrators.

“(C) At least one representative from any State department of transportation.

“(D) Two representatives from the highway construction industry.

“(E) Six representatives from industries relating to fuel distribution—refiners (two representatives), distributors (one representative), pipelines (one representative), and terminal operators (two representatives).

“(F) One representative from the retail fuel industry.

“(G) Two representatives from the staff of the Committee on Finance of the Senate and two representatives from the staff of the Committee on Ways and Means of the House of Representatives.

“(2) TERMS.—Members shall be appointed for the life of the Commission.

“(3) VACANCIES.—A vacancy in the Commission shall be filled in the manner in which the original appointment was made.

“(4) TRAVEL EXPENSES.—Members shall serve without pay but shall receive travel expenses, including per diem in lieu of subsistence, in accordance with sections 5702 and 5703 of title 5, United States Code.

“(5) CHAIRMAN.—The Chairman of the Commission shall be elected by the members.

“(d) FUNDING.—Such sums as are necessary shall be available from the Highway Trust fund for the expenses of the Commission.

“(e) CONSULTATION.—Upon request of the Commission, representatives of the Department of the Treasury and the Internal Revenue Service shall be available for consultation to assist the Commission in carrying out its duties under this section.

“(f) OBTAINING DATA.—The Commission may secure directly from any department or agency of the United States, information (other than information required by any law to be kept confidential by such department or agency) necessary for the Commission to carry out its duties under this section. Upon request of the Commission, the head of that department or agency shall furnish such nonconfidential information to the Commission. The Commission shall also gather evidence through such means as it may deem appropriate, including through holding hearings and soliciting comments by means of Federal Register notices.

“(g) TERMINATION.—The Commission shall terminate as of the close of September 30, 2009.”

FLOOR STOCKS TAXES

Pub. L. 108–357, title VIII, §853(f), Oct. 22, 2004, 118 Stat. 1614, provided that:

“(1) IN GENERAL.—There is hereby imposed on aviation-grade kerosene held on January 1, 2005, by any person a tax equal to—

“(A) the tax which would have been imposed before such date on such kerosene had the amendments made by this section [amending this section and sections 4041, 4082, 4083, 4101, 4103, 4221, 6206, 6416, 6427, 6724, 9502, and 9508 of this title, redesignating subpart C of part III of subchapter A of chapter 32 of this title as subpart B of part III of subchapter A of chapter 32 of this title, and repealing former subpart B of part III of subchapter A of chapter 32 of this title] been in effect at all times before such date, reduced by

“(B) the sum of—

“(i) the tax imposed before such date on such kerosene under section 4091 of the Internal Revenue Code of 1986, as in effect on such date, and

“(ii) in the case of kerosene held exclusively for such person’s own use, the amount which such person would (but for this clause) reasonably expect (as of such date) to be paid as a refund under section 6427(l) of such Code with respect to such kerosene.

“(2) EXCEPTION FOR FUEL HELD IN AIRCRAFT FUEL TANK.—Paragraph (1) shall not apply to kerosene held in the fuel tank of an aircraft on January 1, 2005.

“(3) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

“(A) LIABILITY FOR TAX.—The person holding the kerosene on January 1, 2005, to which the tax imposed by paragraph (1) applies shall be liable for such tax.

“(B) METHOD AND TIME FOR PAYMENT.—The tax imposed by paragraph (1) shall be paid at such time and in such manner as the Secretary of the Treasury (or the Secretary's delegate) shall prescribe, including the nonapplication of such tax on de minimis amounts of kerosene.

“(4) TRANSFER OF FLOOR STOCK TAX REVENUES TO TRUST FUNDS.—For purposes of determining the amount transferred to any trust fund, the tax imposed by this subsection shall be treated as imposed by section 4081 of the Internal Revenue Code of 1986—

“(A) in any case in which tax was not imposed by section 4091 of such Code, at the Leaking Underground Storage Tank Trust Fund financing rate under such section to the extent of 0.1 cents per gallon, and

“(B) at the rate under section 4081(a)(2)(A)(iv) of such Code to the extent of the remainder.

“(5) HELD BY A PERSON.—For purposes of this subsection, kerosene shall be considered as held by a person if title thereto has passed to such person (whether or not delivery to the person has been made).

“(6) OTHER LAWS APPLICABLE.—All provisions of law, including penalties, applicable with respect to the tax imposed by section 4081 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply with respect to the floor stock tax imposed by paragraph (1) to the same extent as if such tax were imposed by such section.”

Section 1032(g) of Pub. L. 105-34 provided that:

“(1) IMPOSITION OF TAX.—In the case of kerosene which is held on July 1, 1998, by any person, there is hereby imposed a floor stocks tax of 24.4 cents per gallon.

“(2) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

“(A) LIABILITY FOR TAX.—A person holding kerosene on July 1, 1998, to which the tax imposed by paragraph (1) applies shall be liable for such tax.

“(B) METHOD OF PAYMENT.—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe.

“(C) TIME FOR PAYMENT.—The tax imposed by paragraph (1) shall be paid on or before August 31, 1998.

“(3) DEFINITIONS.—For purposes of this subsection—

“(A) HELD BY A PERSON.—Kerosene shall be considered as ‘held by a person’ if title thereto has passed to such person (whether or not delivery to the person has been made).

“(B) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury or his delegate.

“(4) EXCEPTION FOR EXEMPT USES.—The tax imposed by paragraph (1) shall not apply to kerosene held by any person exclusively for any use to the extent a credit or refund of the tax imposed by section 4081 of the Internal Revenue Code of 1986 is allowable for such use.

“(5) EXCEPTION FOR FUEL HELD IN VEHICLE TANK.—No tax shall be imposed by paragraph (1) on kerosene held in the tank of a motor vehicle or motorboat.

“(6) EXCEPTION FOR CERTAIN AMOUNTS OF FUEL.—

“(A) IN GENERAL.—No tax shall be imposed by paragraph (1) on kerosene held on July 1, 1998, by any person if the aggregate amount of kerosene held by such person on such date does not exceed 2,000 gallons. The preceding sentence shall apply only if such person submits to the Secretary (at the time and in the manner required by the Secretary) such information as the Secretary shall require for purposes of this paragraph.

“(B) EXEMPT FUEL.—For purposes of subparagraph (A), there shall not be taken into account fuel held by any person which is exempt from the tax imposed by paragraph (1) by reason of paragraph (4) or (5).

“(C) CONTROLLED GROUPS.—For purposes of this paragraph—

“(i) CORPORATIONS.—

“(I) IN GENERAL.—All persons treated as a controlled group shall be treated as 1 person.

“(II) CONTROLLED GROUP.—The term ‘controlled group’ has the meaning given to such term by subsection (a) of section 1563 of such Code; except

that for such purposes the phrase ‘more than 50 percent’ shall be substituted for the phrase ‘at least 80 percent’ each place it appears in such subsection.

“(ii) NONINCORPORATED PERSONS UNDER COMMON CONTROL.—Under regulations prescribed by the Secretary, principles similar to the principles of clause (i) shall apply to a group of persons under common control where 1 or more of such persons is not a corporation.

“(7) COORDINATION WITH SECTION 4081.—No tax shall be imposed by paragraph (1) on kerosene to the extent that tax has been (or will be) imposed on such kerosene under section 4081 or 4091 of such Code.

“(8) OTHER LAWS APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 4081 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply with respect to the floor stock taxes imposed by paragraph (1) to the same extent as if such taxes were imposed by such section 4081.”

Section 2(d) of Pub. L. 105-2 provided that:

“(1) IMPOSITION OF TAX.—In the case of any aviation liquid on which tax was imposed under section 4081 or 4091 of the Internal Revenue Code of 1986 before the tax effective date and which is held on such date by any person, there is hereby imposed a floor stocks tax of—

“(A) 15 cents per gallon in the case of aviation gasoline, and

“(B) 17.5 cents per gallon in the case of aviation fuel.

“(2) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

“(A) LIABILITY FOR TAX.—A person holding, on the tax effective date, any aviation liquid to which the tax imposed by paragraph (1) applies shall be liable for such tax.

“(B) METHOD OF PAYMENT.—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe.

“(C) TIME FOR PAYMENT.—The tax imposed by paragraph (1) shall be paid on or before the first day of the 5th month beginning after the tax effective date.

“(3) DEFINITIONS.—For purposes of this subsection—

“(A) TAX EFFECTIVE DATE.—The term ‘tax effective date’ means the date which is 7 days after the date of the enactment of this Act [Feb. 28, 1997].

“(B) AVIATION LIQUID.—The term ‘aviation liquid’ means aviation gasoline and aviation fuel.

“(C) AVIATION GASOLINE.—The term ‘aviation gasoline’ has the meaning given such term in section 4081 of such Code.

“(D) AVIATION FUEL.—The term ‘aviation fuel’ has the meaning given such term by section 4093 of such Code.

“(E) HELD BY A PERSON.—Aviation liquid shall be considered as ‘held by a person’ if title thereto has passed to such person (whether or not delivery to the person has been made).

“(F) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury or the Secretary's delegate.

“(4) EXCEPTION FOR EXEMPT USES.—The tax imposed by paragraph (1) shall not apply to—

“(A) aviation liquid held by any person on the tax effective date exclusively for any use for which a credit or refund of the entire tax imposed by section 4081 or 4091 of such Code (as the case may be) is allowable for such liquid purchased on or after such tax effective date for such use, or

“(B) aviation fuel held by any person on the tax effective date exclusively for any use described in section 4092(b) of such Code.

“(5) EXCEPTION FOR CERTAIN AMOUNTS OF FUEL.—

“(A) IN GENERAL.—No tax shall be imposed by paragraph (1) on any aviation liquid held on the tax effective date by any person if the aggregate amount of such liquid (determined separately for aviation gasoline and aviation fuel) held by such person on such date does not exceed 2,000 gallons. The preceding sen-

tence shall apply only if such person submits to the Secretary (at the time and in the manner required by the Secretary) such information as the Secretary shall require for purposes of this paragraph.

“(B) EXEMPT FUEL.—Any liquid to which the tax imposed by paragraph (1) does not apply by reason of paragraph (4) shall not be taken into account under subparagraph (A).

“(C) CONTROLLED GROUPS.—For purposes of this paragraph—

“(i) CORPORATIONS.—

“(I) IN GENERAL.—All persons treated as a controlled group shall be treated as 1 person.

“(II) CONTROLLED GROUP.—The term ‘controlled group’ has the meaning given such term by subsection (a) of section 1563 of such Code; except that for such purposes, the phrase ‘more than 50 percent’ shall be substituted for the phrase ‘at least 80 percent’ each place it appears in such subsection.

“(ii) NONINCORPORATED PERSONS UNDER COMMON CONTROL.—Under regulations prescribed by the Secretary, principles similar to the principles of clause (i) shall apply to a group of persons under common control where 1 or more of such persons is not a corporation.

“(6) OTHER LAWS APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 4081 or 4091 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply with respect to the floor stocks taxes imposed by paragraph (1) to the same extent as if such taxes were imposed by such section 4081 or 4091, as the case may be.”

Section 13241(h) of Pub. L. 103-66 provided that:

“(1) IMPOSITION OF TAX.—In the case of gasoline, diesel fuel, and aviation fuel on which tax was imposed under section 4081 or 4091 of the Internal Revenue Code of 1986 before October 1, 1993, and which is held on such date by any person, there is hereby imposed a floor stocks tax of 4.3 cents per gallon on such gasoline, diesel fuel, and aviation fuel.

“(2) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

“(A) LIABILITY FOR TAX.—A person holding gasoline, diesel fuel, or aviation fuel on October 1, 1993, to which the tax imposed by paragraph (1) applies shall be liable for such tax.

“(B) METHOD OF PAYMENT.—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe.

“(C) TIME FOR PAYMENT.—The tax imposed by paragraph (1) shall be paid on or before November 30, 1993.

“(3) DEFINITIONS.—For purposes of this subsection—

“(A) HELD BY A PERSON.—Gasoline, diesel fuel, and aviation fuel shall be considered as ‘held by a person’ if title thereto has passed to such person (whether or not delivery to the person has been made).

“(B) GASOLINE.—The term ‘gasoline’ has the meaning given such term by section 4082 [see section 4083] of such Code.

“(C) DIESEL FUEL.—The term ‘diesel fuel’ has the meaning given such term by section 4092 [see section 4083] of such Code.

“(D) AVIATION FUEL.—The term ‘aviation fuel’ has the meaning given such term by section 4092 [see section 4093] of such Code.

“(E) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury or his delegate.

“(4) EXCEPTION FOR EXEMPT USES.—The tax imposed by paragraph (1) shall not apply to gasoline, diesel fuel, or aviation fuel held by any person exclusively for any use to the extent a credit or refund of the tax imposed by section 4081 or 4091 of such Code, as the case may be, is allowable for such use.

“(5) EXCEPTION FOR FUEL HELD IN VEHICLE TANK.—No tax shall be imposed by paragraph (1) on gasoline or diesel fuel held in the tank of a motor vehicle or motorboat.

“(6) EXCEPTION FOR CERTAIN AMOUNTS OF FUEL.—

“(A) IN GENERAL.—No tax shall be imposed by paragraph (1)—

“(i) on gasoline held on October 1, 1993, by any person if the aggregate amount of gasoline held by such person on such date does not exceed 4,000 gallons, and

“(ii) on diesel fuel or aviation fuel held on October 1, 1993, by any person if the aggregate amount of diesel fuel or aviation fuel held by such person on such date does not exceed 2,000 gallons.

The preceding sentence shall apply only if such person submits to the Secretary (at the time and in the manner required by the Secretary) such information as the Secretary shall require for purposes of this paragraph.

“(B) EXEMPT FUEL.—For purposes of subparagraph (A), there shall not be taken into account fuel held by any person which is exempt from the tax imposed by paragraph (1) by reason of paragraph (4) or (5).

“(C) CONTROLLED GROUPS.—For purposes of this paragraph—

“(i) CORPORATIONS.—

“(I) IN GENERAL.—All persons treated as a controlled group shall be treated as 1 person.

“(II) CONTROLLED GROUP.—The term ‘controlled group’ has the meaning given to such term by subsection (a) of section 1563 of such Code; except that for such purposes the phrase ‘more than 50 percent’ shall be substituted for the phrase ‘at least 80 percent’ each place it appears in such subsection.

“(ii) NONINCORPORATED PERSONS UNDER COMMON CONTROL.—Under regulations prescribed by the Secretary, principles similar to the principles of clause (i) shall apply to a group of persons under common control where 1 or more of such persons is not a corporation.

“(7) OTHER LAW APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 4081 of such Code in the case of gasoline and section 4091 of such Code in the case of diesel fuel and aviation fuel shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply with respect to the floor stock taxes imposed by paragraph (1) to the same extent as if such taxes were imposed by such section 4081 or 4091.”

Section 13243 of Pub. L. 103-66 provided that:

“(a) IN GENERAL.—There is hereby imposed a floor stocks tax on diesel fuel held by any person on January 1, 1994, if—

“(1) no tax was imposed on such fuel under section 4041(a) or 4091 of the Internal Revenue Code of 1986 as in effect on December 31, 1993, and

“(2) tax would have been imposed by section 4081 of such Code, as amended by this Act, on any prior removal, entry, or sale of such fuel had such section 4081 applied to such fuel for periods before January 1, 1994.

“(b) RATE OF TAX.—The rate of the tax imposed by subsection (a) shall be the amount of tax which would be imposed under section 4081 of the Internal Revenue Code of 1986 if there were a taxable sale of such fuel on such date.

“(c) LIABILITY AND PAYMENT OF TAX.—

“(1) LIABILITY FOR TAX.—A person holding the diesel fuel on January 1, 1994, to which the tax imposed by this section applies shall be liable for such tax.

“(2) METHOD OF PAYMENT.—The tax imposed by this section shall be paid in such manner as the Secretary shall prescribe.

“(3) TIME FOR PAYMENT.—The tax imposed by this section shall be paid on or before July 31, 1994.

“(d) DEFINITIONS.—For purposes of this section—

“(1) DIESEL FUEL.—The term ‘diesel fuel’ has the meaning given such term by section 4083(a) of such Code.

“(2) SECRETARY.—The term ‘Secretary’ means the Secretary of the Treasury or his delegate.

“(e) EXCEPTIONS.—

“(1) PERSONS ENTITLED TO CREDIT OR REFUND.—The tax imposed by this section shall not apply to fuel held by any person exclusively for any use to the ex-

tent a credit or refund of the tax imposed by section 4081 is allowable for such use.

“(2) COMPLIANCE WITH DYEING REQUIRED.—Paragraph (1) shall not apply to the holder of any fuel if the holder of such fuel fails to comply with any requirement imposed by the Secretary with respect to dyeing and marking such fuel.

“(f) OTHER LAWS APPLICABLE.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 4081 of such Code shall, insofar as applicable and not inconsistent with the provisions of this section, apply with respect to the floor stock taxes imposed by this section to the same extent as if such taxes were imposed by such section 4081.”

Section 11211(j) of Pub. L. 101-508 imposed a floor stocks tax on (A) gasoline and diesel fuel on which tax was imposed under section 4081 or 4091 of this title before Dec. 1, 1990, and which was held on such date by any person, or (B) diesel fuel on which no tax was imposed under section 4091 of this title at the Highway Trust Fund financing rate before Dec. 1, 1990, and which was held on such date by any person for use as fuel in a train.

Section 1703(f) of Pub. L. 99-514, as amended by Pub. L. 100-647, title I, §1017(c)(13), title II, §2001(d)(4), Nov. 10, 1988, 102 Stat. 3577, 3595, imposed a floor stocks tax at the rate of 9.1 cents per gallon on gasoline subject to tax under section 4081 of this title which, on Jan. 1, 1988, was held by a dealer for sale, and with respect to which no tax had been imposed under such section.

STUDY OF EVASION OF GASOLINE TAX

Section 1703(g) of Pub. L. 99-514 directed Secretary of the Treasury or his delegate to conduct a study of incidence of evasion of gasoline tax, with report of the study to be submitted, not later than Dec. 31, 1986, to Committee on Ways and Means of House of Representatives and Committee on Finance of Senate.

EXTENSION OF PAYMENT DUE DATE FOR CERTAIN FUEL TAXES

Section 518 of Pub. L. 97-424, as amended by Pub. L. 98-369, div. A, title VII, §734(i), July 18, 1984, 98 Stat. 980; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(a) 14-DAY EXTENSION.—The Secretary shall prescribe regulations which permit any qualified person whose liability for tax under section 4081 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] is payable with respect to semi-monthly periods to pay such tax on or before the day which is 14 days after the close of such semi-monthly period if such payment is made by wire transfer to, except as provided in regulations prescribed by the Secretary of the Treasury or his delegate, any Federal Reserve Bank.

“(b) QUALIFIED PERSON DEFINED.—For purposes of this section—

“(1) IN GENERAL.—The term ‘qualified person’ means—

“(A) any person other than any person whose average daily production of crude oil for the preceding calendar quarter exceeds 1,000 barrels, and

“(B) any independent refiner (within the meaning of section 4995(b)(4) of such Code).

“(2) AGGREGATION RULES.—For purposes of paragraph (1), in determining whether any person’s production exceeds 1,000 barrels per day, rules similar to the rules of section 4992(e) of the Internal Revenue Code of 1986 shall apply.

“(c) SPECIAL RULE WHERE 14TH DAY FALLS ON SATURDAY, SUNDAY, OR HOLIDAY.—If, but for this subsection, the due date under subsection (a) would fall on a Saturday, Sunday, or a holiday in the District of Columbia, such due date shall be deemed to be the immediately preceding day which is not a Saturday, Sunday, or such a holiday.”

STUDY BY SECRETARY OF THE TREASURY; REPORT TO CONGRESS

Study respecting portion of taxes imposed by this section is attributable to fuel used in recreational mo-

torboats and report to Congress no later than 2 years after Oct. 14, 1980, see Pub. L. 96-451, title II, §204, Oct. 14, 1980, 94 Stat. 1988, set out as a note under section 4041 of this title.

EXPEDITION OF CERTAIN ETHANOL PRODUCTION APPLICATIONS

Section 221(d) of Pub. L. 95-618 directed Secretary of the Treasury to expedite applications submitted by persons with respect to the production of ethanol for use in producing gasoline and that the Secretary develop expeditious procedures for processing such applications, prior to repeal by Pub. L. 96-223, §232(e)(2)(E), Apr. 2, 1980, 94 Stat. 280.

§ 4082. Exemptions for diesel fuel and kerosene

(a) In general

The tax imposed by section 4081 shall not apply to diesel fuel and kerosene—

(1) which the Secretary determines is destined for a nontaxable use,

(2) which is indelibly dyed by mechanical injection in accordance with regulations which the Secretary shall prescribe, and

(3) which meets such marking requirements (if any) as may be prescribed by the Secretary in regulations.

Such regulations shall allow an individual choice of dye color approved by the Secretary or chosen from any list of approved dye colors that the Secretary may publish.

(b) Nontaxable use

For purposes of this section, the term “nontaxable use” means—

(1) any use which is exempt from the tax imposed by section 4041(a)(1) other than by reason of a prior imposition of tax,

(2) any use in a train, and

(3) any use described in section 4041(a)(1)(C)(iii)(II).

The term “nontaxable use” does not include the use of kerosene in an aircraft and such term shall not include any use described in section 6421(e)(2)(C).

(c) Exception to dyeing requirements

Paragraph (2) of subsection (a) shall not apply with respect to any diesel fuel and kerosene—

(1) removed, entered, or sold in a State for ultimate sale or use in an area of such State during the period such area is exempted from the fuel dyeing requirements under subsection (i) of section 211 of the Clean Air Act (as in effect on the date of the enactment of this subsection) by the Administrator of the Environmental Protection Agency under paragraph (4) of such subsection (i) (as so in effect), and

(2) the use of which is certified pursuant to regulations issued by the Secretary.

(d) Additional exceptions to dyeing requirements for kerosene

(1) Use for non-fuel feedstock purposes

Subsection (a)(2) shall not apply to kerosene—

(A) received by pipeline or vessel for use by the person receiving the kerosene in the manufacture or production of any substance (other than gasoline, diesel fuel, or special fuels referred to in section 4041), or

(B) to the extent provided in regulations, removed or entered—
 (i) for such a use by the person removing or entering the kerosene, or
 (ii) for resale by such person for such a use by the purchaser,

but only if the person receiving, removing, or entering the kerosene and such purchaser (if any) are registered under section 4101 with respect to the tax imposed by section 4081.

(2) Wholesale distributors

To the extent provided in regulations, subsection (a)(2) shall not apply to kerosene received by a wholesale distributor of kerosene if such distributor—

(A) is registered under section 4101 with respect to the tax imposed by section 4081 on kerosene, and

(B) sells kerosene exclusively to ultimate vendors described in section 6427(l)(5)(B) with respect to kerosene.

(e) Kerosene removed into an aircraft

In the case of kerosene which is exempt from the tax imposed by section 4041(c) (other than by reason of a prior imposition of tax) and which is removed from any refinery or terminal directly into the fuel tank of an aircraft—

(1) the rate of tax under section 4081(a)(2)(A)(iii) shall be zero, and

(2) if such aircraft is employed in foreign trade or trade between the United States and any of its possessions, the increase in such rate under section 4081(a)(2)(B) shall be zero.

For purposes of this subsection, any removal described in section 4081(a)(3)(A) shall be treated as a removal from a terminal but only if such terminal is located within a secure area of an airport.

(f) Exception for Leaking Underground Storage Tank Trust Fund financing rate

(1) In general

Subsection (a) shall not apply to the tax imposed under section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate.

(2) Exception for export, etc.

Paragraph (1) shall not apply with respect to any fuel if the Secretary determines that such fuel is destined for export or for use by the purchaser as supplies for vessels (within the meaning of section 4221(d)(3)) employed in foreign trade or trade between the United States and any of its possessions.

(g) Regulations

The Secretary shall prescribe such regulations as may be necessary to carry out this section, including regulations requiring the conspicuous labeling of retail diesel fuel and kerosene pumps and other delivery facilities to assure that persons are aware of which fuel is available only for nontaxable uses.

(h) Cross reference

For tax on train and certain bus uses of fuel purchased tax-free, see subsections (a)(1) and (d)(3) of section 4041.

(Aug. 16, 1954, ch. 736, 68A Stat. 483; Pub. L. 86-342, title II, § 201(e)(1), (2), Sept. 21, 1959, 73

Stat. 615; Pub. L. 89-44, title VIII, § 802(a)(1), (b)(1), June 21, 1965, 79 Stat. 159; Pub. L. 91-258, title II, § 205(c)(6), May 21, 1970, 84 Stat. 242; Pub. L. 98-369, div. A, title VII, §§ 733(a), 734(c)(1), July 18, 1984, 98 Stat. 977, 979; Pub. L. 99-514, title XVII, § 1703(a), Oct. 22, 1986, 100 Stat. 2775; Pub. L. 103-66, title XIII, § 13242(a), Aug. 10, 1993, 107 Stat. 517; Pub. L. 104-188, title I, § 1801(a), Aug. 20, 1996, 110 Stat. 1891; Pub. L. 105-34, title X, § 1032(c)(1), (2), (e)(3)(A), Aug. 5, 1997, 111 Stat. 933, 935; Pub. L. 105-206, title VI, § 6010(h)(3), (4), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title II, § 241(a)(2)(B), title VIII, §§ 851(d)(2), 853(a)(5), 854(a), 857(a), Oct. 22, 2004, 118 Stat. 1438, 1608, 1611, 1615, 1617; Pub. L. 109-58, title XIII, § 1362(b)(1), Aug. 8, 2005, 119 Stat. 1059; Pub. L. 109-59, title XI, § 11161(a)(4)(A), (E), (b)(3)(C), Aug. 10, 2005, 119 Stat. 1970, 1971; Pub. L. 109-432, div. A, title IV, § 420(b)(2), Dec. 20, 2006, 120 Stat. 2969; Pub. L. 110-172, §§ 6(d)(2)(B), (C), 11(a)(28), Dec. 29, 2007, 121 Stat. 2480, 2481, 2487.)

REFERENCES IN TEXT

Subsection (i) of section 211 of the Clean Air Act, referred to in subsec. (c)(1), is classified to section 7545(i) of Title 42, The Public Health and Welfare.

The date of the enactment of this subsection, referred to in subsec. (c)(1), is the date of enactment of Pub. L. 104-188, which was approved Aug. 20, 1996.

AMENDMENTS

2007—Subsec. (a). Pub. L. 110-172, § 6(d)(2)(B)(i), struck out “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate imposed in all cases other than for export)” after “section 4081” in introductory provisions.

Subsec. (b). Pub. L. 110-172, § 11(a)(28), reenacted heading without change and amended text generally. Prior to amendment, text read as follows: “For purposes of this section, the term ‘nontaxable use’ means—

“(1) any use which is exempt from the tax imposed by section 4041(a) other than by reason of a prior imposition of tax,
 “(2) any use in a train, and
 “(3) any use described in section 4041(a)(1)(C)(iii)(II).

The term ‘nontaxable use’ does not include the use of kerosene in an aircraft and such term shall not include any use described in section 6421(e)(2)(C).” See 2004 Amendment notes below.

Subsec. (e). Pub. L. 110-172, § 6(d)(2)(C)(ii), designated last sentence as concluding provisions.

Pub. L. 110-172, § 6(d)(2)(C)(i), substituted “an aircraft” and pars. (1) and (2) for “an aircraft, the rate of tax under section 4081(a)(2)(A)(iii) shall be zero.”

Subsecs. (f) to (h). Pub. L. 110-172, § 6(d)(2)(B)(ii), added subsec. (f) and redesignated former subsecs. (f) and (g) as (g) and (h), respectively.

2006—Subsec. (d)(2)(B). Pub. L. 109-432 substituted “6427(l)(5)(B)” for “6427(l)(6)(B)”.

2005—Subsec. (a). Pub. L. 109-58 inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate imposed in all cases other than for export)” after “section 4081” in introductory provisions.

Subsec. (b). Pub. L. 109-59, § 11161(a)(4)(A), struck out “aviation-grade” before “kerosene” in concluding provisions.

Subsec. (d)(2)(B). Pub. L. 109-59, § 11161(b)(3)(C), substituted “section 6427(l)(6)(B)” for “section 6427(l)(5)(B)”.

Subsec. (e). Pub. L. 109-59, § 11161(a)(4)(E), in heading substituted “Kerosene removed into an aircraft” for “Aviation-grade kerosene” and in text struck out “aviation-grade” before “kerosene”, substituted “section 4081(a)(2)(A)(iii)” for “section 4081(a)(2)(A)(iv)”, and inserted at end “For purposes of this subsection,

any removal described in section 4081(a)(3)(A) shall be treated as a removal from a terminal but only if such terminal is located within a secure area of an airport.”

2004—Subsec. (a)(2). Pub. L. 108-357, § 854(a), inserted “by mechanical injection” after “indelibly dyed”.

Subsec. (b). Pub. L. 108-357, § 853(a)(5)(B)(i), inserted at end “The term ‘nontaxable use’ does not include the use of aviation-grade kerosene in an aircraft.”

Pub. L. 108-357, § 851(d)(2), which directed amendment of subsec. (b) by inserting “and such term shall not include any use described in section 6421(e)(2)(C)” before period at end, was executed by making the insertion after amendment by Pub. L. 108-357, § 853(a)(5)(B)(i), to reflect the probable intent of Congress. See above.

Subsec. (b)(3). Pub. L. 108-357, § 857(a), amended par. (3) generally. Prior to amendment, par. (3) read as follows: “any use described in section 6427(b)(1) (after the application of section 6427(b)(3)).”

Subsec. (d). Pub. L. 108-357, § 853(a)(5)(B)(ii), redesignated pars. (2) and (3) as (1) and (2), respectively, and struck out heading and text of former par. (1). Text read as follows: “Subsection (a)(2) shall not apply to aviation-grade kerosene (as determined under regulations prescribed by the Secretary) which the Secretary determines is destined for use as a fuel in an aircraft.”

Subsec. (e). Pub. L. 108-357, § 853(a)(5)(A), added subsec. (e). Former subsec. (e) redesignated (f).

Subsec. (f). Pub. L. 108-357, § 853(a)(5)(A), redesignated subsec. (e) as (f). Former subsec. (f) redesignated (g).

Subsec. (g). Pub. L. 108-357, § 853(a)(5)(A), redesignated subsec. (f) as (g).

Pub. L. 108-357, § 241(a)(2)(B), which directed substitution of “subsections (a)(1) and (d)(3) of section 4041” for “section 4041(a)(1)” in subsec. (f), was executed by making the substitution in subsec. (g) to reflect the probable intent of Congress and the amendment by Pub. L. 108-357, § 853(a)(5)(A). See Amendment note above and Effective Date of 2004 Amendment notes below.

1998—Subsec. (d)(1). Pub. L. 105-206, § 6010(h)(3), reenacted heading without change and amended text of par. (1) generally. Prior to amendment, text read as follows: “Subsection (a)(2) shall not apply to a removal, entry, or sale of aviation-grade kerosene (as determined under regulations prescribed by the Secretary) if the person receiving the kerosene is registered under section 4101 with respect to the tax imposed by section 4091.”

Subsec. (d)(3). Pub. L. 105-206, § 6010(h)(4), substituted “kerosene received by” for “a removal, entry, or sale of kerosene to” in introductory provisions.

1997—Pub. L. 105-34, § 1032(e)(3)(A), inserted “and kerosene” after “diesel fuel” in section catchline.

Subsecs. (a), (c). Pub. L. 105-34, § 1032(c)(1), substituted “diesel fuel and kerosene” for “diesel fuel” in introductory provisions.

Subsec. (d). Pub. L. 105-34, § 1032(c)(2), added subsec. (d). Former subsec. (d) redesignated (e).

Pub. L. 105-34, § 1032(c)(1), substituted “diesel fuel and kerosene” for “diesel fuel”.

Subsecs. (e), (f). Pub. L. 105-34, § 1032(c)(2), redesignates subsecs. (d) and (e) as (e) and (f), respectively.

1996—Subsecs. (c) to (e). Pub. L. 104-188 added subsec. (c) and redesignates former subsecs. (c) and (d) as (d) and (e), respectively.

1993—Pub. L. 103-66 amended heading and text generally. Prior to amendment, text read as follows:

“(a) GASOLINE.—For purposes of this subpart, the term ‘gasoline’ includes, to the extent prescribed in regulations—

“(1) gasoline blend stocks, and

“(2) products commonly used as additives in gasoline.

For purposes of paragraph (1), the term ‘gasoline blend stocks’ means any petroleum product component of gasoline.

“(b) CERTAIN USES DEFINED AS REMOVAL.—If a refiner, importer, terminal operator, blender, or compounding uses (other than in the production of gasoline or special fuels referred to in section 4041) gasoline refined, imported, blended, or compounded by him, such use shall

for the purposes of this chapter be considered a removal.”

1986—Subsec. (a). Pub. L. 99-514 amended subsec. (a) generally, substituting definitions of “gasoline” and “gasoline blended stocks” for definition of “producer”.

Subsec. (b). Pub. L. 99-514 amended subsec. (b) generally, substituting provisions that certain use of gasoline be considered removal for provisions defining “gasoline”.

Subsecs. (c) to (e). Pub. L. 99-514, in amending section generally, struck out subsecs. (c) to (e) which defined “sales”, “wholesale distributor”, and “producer”, respectively.

1984—Subsec. (d). Pub. L. 98-369, § 733(a), in amending subsec. (d) generally, redesignated existing provisions of par. (1) as subpar. (A) and added subpar. (B), and in par. (2) inserted “but only if such person” before “elects”.

Subsec. (e). Pub. L. 98-369, § 734(c)(1), added subpar. (e).

1970—Subsec. (c). Pub. L. 91-258 substituted “special fuels referred to in section 4041” for “special motor fuels referred to in section 4041(b)”.

1965—Subsec. (b). Pub. L. 89-44, § 802(a)(1), substituted “gasoline which are suitable for use as a motor fuel” for “gasoline (including casinghead and natural gasoline line)”.

Subsec. (d)(2). Pub. L. 89-44, § 802(b)(1), struck out “and give a bond” after “elects to register”.

1959—Subsec. (a). Pub. L. 86-342, § 201(e)(1), inserted reference to wholesale distributor.

Subsec. (d). Pub. L. 86-342, § 201(e)(2), added subsec. (d).

EFFECTIVE DATE OF 2007 AMENDMENT

Amendments by section 6(d)(2)(B), (C)(i) 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 amendments relate, and amendment by section 6(d)(2)(C)(ii) of Pub. L. 110-172 effective as if included in section 11161 of the SAFETEA-LU, Pub. L. 109-59, see section 6(e) of Pub. L. 110-172, set out as a note under section 30C of this title.

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-432 applicable to kerosene sold after Sept. 30, 2005, with special rule for pending claims, see section 420(c) of Pub. L. 109-432, set out as a note under section 6427 of this title.

EFFECTIVE DATE OF 2005 AMENDMENTS

Amendment by 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.

Amendment by Pub. L. 109-58 effective Oct. 1, 2005, and applicable to fuel entered, removed, or sold after Sept. 30, 2005, see section 1362(d) of Pub. L. 109-58, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 241(a)(2)(B) 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.

Pub. L. 108-357, title VIII, § 851(d)(4), Oct. 22, 2004, 118 Stat. 1609, provided that: “The amendments made by this subsection [amending this section and sections 6421 and 6427 of this title] shall apply to taxable years beginning after the date of the enactment of this Act [Oct. 22, 2004].”

Amendment by section 853(a)(5) 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.

Pub. L. 108-357, title VIII, § 854(d), Oct. 22, 2004, 118 Stat. 1616, provided that: “The amendments made by subsections (a) and (c) [enacting section 6715A of this title and amending this section] shall take effect on the 180th day after the date on which the Secretary is-

sues the regulations described in subsection (b) [set out as a note below] [Such regulations were issued effective Oct. 24, 2005. See 70 F.R. 21332.]’’

Pub. L. 108-357, title VIII, §857(d), Oct. 22, 2004, 118 Stat. 1617, provided that: ‘‘The amendments made by this section [amending this section and section 6427 of this title] shall apply to fuel sold after December 31, 2004.’’

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by 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.

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

Section 1801(b) of Pub. L. 104-188 provided that: ‘‘The amendments made by this section [amending this section] shall apply with respect to fuel removed, entered, or sold on or after the first day of the first calendar quarter beginning after the date of the enactment of this Act [Aug. 20, 1996].’’

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by 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 1986 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1984 AMENDMENT

Section 733(b) of Pub. L. 98-369 provided that: ‘‘The amendment made by subsection (a) [amending this section] shall take effect on the first day of the first calendar quarter beginning after the date of the enactment of this Act [July 18, 1984].’’

Section 734(c)(3) of Pub. L. 98-369 provided that: ‘‘The amendments made by this subsection [amending this section and section 6427 of this title] shall take effect on the first day of the first calendar quarter beginning after the date of the enactment of this Act [July 18, 1984].’’

EFFECTIVE DATE OF 1970 AMENDMENT

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

EFFECTIVE DATE OF 1965 AMENDMENT

Section 802(d)(1) of Pub. L. 89-44 provided that: ‘‘The amendments made by subsections (a)(1), (b), and (c) [amending this section and sections 4101, 4222, 7103, and 7232 of this title] shall apply with respect to articles sold on or after July 1, 1965.’’

EFFECTIVE DATE OF 1959 AMENDMENT

Section 201(e)(3) of Pub. L. 86-342 provided that: ‘‘The amendments made by paragraphs (1) and (2) [amending this section] shall take effect on January 1, 1960.’’

REGULATIONS

Pub. L. 108-357, title VIII, §854(b), Oct. 22, 2004, 118 Stat. 1615, provided that: ‘‘Not later than 180 days after the date of the enactment of this Act [Oct. 22, 2004], the Secretary of the Treasury shall issue regulations regarding mechanical dye injection systems described in

the amendment made by subsection (a) [amending this section], and such regulations shall include standards for making such systems tamper resistant.’’

§ 4083. Definitions; special rule; administrative authority

(a) Taxable fuel

For purposes of this subpart—

(1) In general

The term ‘‘taxable fuel’’ means—

- (A) gasoline,
- (B) diesel fuel, and
- (C) kerosene.

(2) Gasoline

The term ‘‘gasoline’’—

(A) includes any gasoline blend, other than qualified methanol or ethanol fuel (as defined in section 4041(b)(2)(B)), partially exempt methanol or ethanol fuel (as defined in section 4041(m)(2)), or a denatured alcohol, and

(B) includes, to the extent prescribed in regulations—

- (i) any gasoline blend stock, and
- (ii) any product commonly used as an additive in gasoline (other than alcohol).

For purposes of subparagraph (B)(i), the term ‘‘gasoline blend stock’’ means any petroleum product component of gasoline.

(3) Diesel fuel

(A) In general

The term ‘‘diesel fuel’’ means—

- (i) any liquid (other than gasoline) which is suitable for use as a fuel in a diesel-powered highway vehicle, or a diesel-powered train,
- (ii) transmix, and
- (iii) diesel fuel blend stocks identified by the Secretary.

(B) Transmix

For purposes of subparagraph (A), the term ‘‘transmix’’ means a byproduct of refined products pipeline operations created by the mixing of different specification products during pipeline transportation.

(b) Commercial aviation

For purposes of this subpart, the term ‘‘commercial aviation’’ means any use of an aircraft in a business of transporting persons or property for compensation or hire by air, unless properly allocable to any transportation exempt from the taxes imposed by sections 4261 and 4271 by reason of section 4281 or 4282 or by reason of subsection (h) or (i) of section 4261.

(c) Certain uses defined as removal

If any person uses taxable fuel (other than in the production of taxable fuels or special fuels referred to in section 4041), such use shall for the purposes of this chapter be considered a removal.

(d) Administrative authority

(1) In general

In addition to the authority otherwise granted by this title, the Secretary may in administering compliance with this subpart, sec-

tion 4041, and penalties and other administrative provisions related thereto—

(A) enter any place at which taxable fuel is produced or is stored (or may be stored) for purposes of—

(i) examining the equipment used to determine the amount or composition of such fuel and the equipment used to store such fuel,

(ii) taking and removing samples of such fuel, and

(iii) inspecting any books and records and any shipping papers pertaining to such fuel, and

(B) detain, for the purposes referred in subparagraph (A), any container which contains or may contain any taxable fuel.

(2) Inspection sites

The Secretary may establish inspection sites for purposes of carrying out the Secretary's authority under paragraph (1)(B).

(3) Penalty for refusal of entry

(A) Forfeiture

The penalty provided by section 7342 shall apply to any refusal to admit entry or other refusal to permit an action by the Secretary authorized by paragraph (1), except that section 7342 shall be applied by substituting “\$1,000” for “\$500” for each such refusal.

(B) Assessable penalty

For additional assessable penalty for the refusal to admit entry or other refusal to permit an action by the Secretary authorized by paragraph (1), see section 6717.

(Aug. 16, 1954, ch. 736, 68A Stat. 483; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 99-514, title XVII, §1703(a), Oct. 22, 1986, 100 Stat. 2776; Pub. L. 103-66, title XIII, §13242(a), Aug. 10, 1993, 107 Stat. 517; Pub. L. 105-34, title IX, §902(b)(3), title X, §1032(a), (e)(4), Aug. 5, 1997, 111 Stat. 873, 933, 935; Pub. L. 105-206, title VI, §6010(h)(1), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title III, §301(c)(8), title VIII, §§853(b), 858(a), 859(b)(1), 870(a), Oct. 22, 2004, 118 Stat. 1461, 1611, 1617, 1618, 1623; Pub. L. 109-59, title XI, §11123(b), Aug. 10, 2005, 119 Stat. 1952.)

AMENDMENTS

2005—Subsec. (b). Pub. L. 109-59 substituted “subsection (h) or (i) of section 4261” for “section 4261(h)”.

2004—Subsec. (a)(2). Pub. L. 108-357, §301(c)(8), reenacted heading without change and amended text of par. (2) generally. Prior to amendment, par. (2) defined the term “gasoline”, to the extent prescribed in regulations, as including gasoline blend stocks and products commonly used as additives in gasoline, and defined the term “gasoline blend stock” as meaning any petroleum product component of gasoline.

Subsec. (a)(3). Pub. L. 108-357, §870(a), reenacted heading without change and amended text of par. (3) generally. Prior to amendment, par. (3) defined the term “diesel fuel” as meaning any liquid (other than gasoline) which is suitable for use as a fuel in a diesel-powered highway vehicle or a diesel-powered train.

Subsecs. (b), (c). Pub. L. 108-357, §853(b), added subsec. (b) and redesignated former subsec. (b) as (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 108-357, §853(b), redesignated subsec. (c) as (d).

Subsec. (d)(1)(A)(iii). Pub. L. 108-357, §858(a), added cl. (iii).

Subsec. (d)(3). Pub. L. 108-357, §859(b)(1), designated existing provisions as subparagraph (A), inserted heading, and added subparagraph (B).

1998—Subsec. (a)(1). Pub. L. 105-206 made technical amendment to directory language of Pub. L. 105-34, §1032(a). See 1997 Amendment note below.

1997—Subsec. (a)(1)(C). Pub. L. 105-34, §1032(a), as amended by Pub. L. 105-206, §6010(h)(1), added subparagraph (C).

Subsec. (a)(3). Pub. L. 105-34, §902(b)(3), substituted “or a diesel-powered train” for “, a diesel-powered train, or a diesel-powered boat”.

Subsec. (b). Pub. L. 105-34, §1032(e)(4), substituted “taxable fuels” for “gasoline, diesel fuel.”

1993—Pub. L. 103-66 amended heading and text generally. Prior to amendment, text read as follows:

“(1) For provisions to relieve farmers from excise tax in the case of gasoline used on the farm for farming purposes, see section 6420.

“(2) For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes, see section 6421.

“(3) For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline not used for taxable purposes, see section 6427.”

1986—Pub. L. 99-514 amended section generally. Prior to amendment, section 4083 “Exemption of sales to producer”, read as follows: “Under regulations prescribed by the Secretary the tax imposed by section 4081 shall not apply in the case of sales of gasoline to a producer of gasoline.”

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, §11123(c), Aug. 10, 2005, 119 Stat. 1952, provided that: “The amendments made by this section [amending this section and section 4261 of this title] shall apply to transportation beginning after September 30, 2005.”

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 301(c)(8) 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 853(b) 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.

Pub. L. 108-357, title VIII, §858(b), Oct. 22, 2004, 118 Stat. 1617, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

Pub. L. 108-357, title VIII, §859(c), Oct. 22, 2004, 118 Stat. 1618, provided that: “The amendments made by this section [enacting section 6717 of this title and amending this section] shall take effect on January 1, 2005.”

Pub. L. 108-357, title VIII, §870(c), Oct. 22, 2004, 118 Stat. 1624, provided that: “The amendment made by this section [amending this section and section 6427 of this title] shall apply to fuel removed, sold, or used after December 31, 2004.”

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 902(b)(3) of Pub. L. 105-34 effective Jan. 1, 1998, see section 902(c) of Pub. L. 105-34, set out as a note under section 4041 of this title.

Amendment by section 1032(a), (e)(4) of 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 1993 AMENDMENT

Amendment by 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 1986 AMENDMENT

Amendment by 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.

§ 4084. Cross references

(1) For provisions to relieve farmers from excise tax in the case of gasoline used on the farm for farming purposes, see section 6420.

(2) For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes, see section 6421.

(3) For provisions to relieve purchasers from excise tax in the case of taxable fuel not used for taxable purposes, see section 6427.

(Added Pub. L. 103-66, title XIII, §13242(a), Aug. 10, 1993, 107 Stat. 518.)

PRIOR PROVISIONS

A prior section 4084, added Apr. 2, 1956, ch. 160, §4(a)(1), 70 Stat. 90; amended June 29, 1956, ch. 462, title II, §208(e)(1), 70 Stat. 396, contained cross references, prior to the general amendment of this subpart by Pub. L. 99-514, §1703(a).

A prior section 4091, added Pub. L. 100-203, title X, §10502(a), Dec. 22, 1987, 101 Stat. 1330-438; amended Pub. L. 100-203, title X, §10502(g), Dec. 22, 1987, 101 Stat. 1330-446; Pub. L. 100-647, title II, §2001(d)(6)(A)-(C), Nov. 10, 1988, 102 Stat. 3596; Pub. L. 101-508, title XI, §§11211(b)(1), (2), (6)(A), (B), (c)(4), (e)(4), 11213(b)(1), (2)(C), (D), (d)(2)(A), 11704(a)(38), Nov. 5, 1990, 104 Stat. 1388-424 to 1388-427, 1388-432, 1388-433, 1388-435, 1388-520; Pub. L. Pub. L. 102-240, title VIII, §8002(a)(4), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 103-66, title XIII, §§13241(b)(1), (2)(B)(i), (ii), 13242(a), Aug. 10, 1993, 107 Stat. 510, 518; Pub. L. 104-188, title I, §1609(a)(1), Aug. 20, 1996, 110 Stat. 1841; Pub. L. 105-2, §2(a)(1), Feb. 28, 1997, 111 Stat. 4; Pub. L. 105-34, title X, §1031(a)(1), title XIV, §1436(a), Aug. 5, 1997, 111 Stat. 929, 1053; Pub. L. 105-178, title IX, §9003(a)(1)(D), (b)(2)(D), June 9, 1998, 112 Stat. 502, 503; Pub. L. 105-206, title VI, §6014(d), July 22, 1998, 112 Stat. 820, related to imposition of tax on the sale of aviation fuel, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

Another prior section 4091, acts Aug. 16, 1954, ch. 736, 68A Stat. 483; Aug. 11, 1955, ch. 793, §1(a), 69 Stat. 676; June 21, 1965, Pub. L. 89-44, title II, §202(a), 79 Stat. 137, imposed a tax of 6 cents a gallon on lubricating oil (other than cutting oils) sold in the United States by the manufacturer or producer to be paid by the manufacturer or producer, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

A prior section 4092, added Pub. L. 100-203, title X, §10502(a), Dec. 22, 1987, 101 Stat. 1330-440; amended Pub. L. 100-647, title III, §3003(a), Nov. 10, 1988, 102 Stat. 3616; Pub. L. 103-66, title XIII, §§13163(a)(1), (3), 13242(a), Aug. 10, 1993, 107 Stat. 453, 519; Pub. L. 105-34, title XVI, §1601(f)(4)(C), Aug. 5, 1997, 111 Stat. 1091; Pub. L. 105-206, title VI, §6023(16), July 22, 1998, 112 Stat. 825, related to exemptions from tax imposed by former section 4091, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1),

(e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

Another prior section 4092, acts Aug. 16, 1954, ch. 736, 68A Stat. 484; Aug. 11, 1955, ch. 793, §1(b), 69 Stat. 676; Nov. 9, 1978, Pub. L. 95-618, title IV, §404(b), 92 Stat. 3205, provided for certain vendees to be considered as manufacturers and defined “cutting oils”, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

A prior section 4093, added Pub. L. 100-203, title X, §10502(a), Dec. 22, 1987, 101 Stat. 1330-440; amended Pub. L. 100-647, title II, §2004(s)(1), title III, §3001(a), Nov. 10, 1988, 102 Stat. 3609, 3613; Pub. L. 101-508, title XI, §§11211(b)(4)(A), 11212(b)(4), 11704(a)(20), Nov. 5, 1990, 104 Stat. 1388-425, 1388-431, 1388-519; Pub. L. 103-66, title XIII, §§13241(f)(3), (4), 13242(a), Aug. 10, 1993, 107 Stat. 511, 512, 520; Pub. L. 104-188, title I, §1702(b)(2)(A), Aug. 20, 1996, 110 Stat. 1868; Pub. L. 105-34, title X, §1032(e)(5), Aug. 5, 1997, 111 Stat. 935, defined terms for purposes of former subpart B of this part, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

Another prior section 4093, acts Aug. 16, 1954, ch. 736, 68A Stat. 484; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Nov. 9, 1978, Pub. L. 95-618, title IV, §404(a), 92 Stat. 3204, exempted from tax lubricating oils sold to a manufacturer or producer of lubricating oils for resale, or for certain uses of lubricating oil in producing rerefined oil, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

A prior section 4094, added Pub. L. 89-44, title II, §202(c)(1)(A), June 21, 1965, 79 Stat. 139, provided cross reference to sections 39 and 6424 of this title for provisions to relieve purchasers of lubricating oil from excise tax in the case of lubricating oil used otherwise than in a highway motor vehicle, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

EFFECTIVE DATE

Section effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as an Effective Date of 1993 Amendment note under section 4041 of this title.

SUBPART B—SPECIAL PROVISIONS APPLICABLE TO FUELS TAX

Sec.

- 4101. Registration and bond.
- 4102. Inspection of records by local officers.
- 4103. Certain additional persons liable for tax where willful failure to pay.
- 4104. Information reporting for persons claiming certain tax benefits.
- 4105. Two-party exchanges.

PRIOR PROVISIONS

A prior subpart B, consisting of sections 4091 to 4093, related to taxation of aviation fuel, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

AMENDMENTS

2004—Pub. L. 108-357, title III, §303(b), title VIII, §§853(d)(1), (2)(T), 866(b), Oct. 22, 2004, 118 Stat. 1466, 1612, 1614, 1622, redesignated subpart C as B, substituted “Special Provisions Applicable to Fuels Tax” for “Special Provisions Applicable to Petroleum Products” in subpart heading, and added items 4104 and 4105.

1990—Pub. L. 101-508, title XI, §11212(e)(3), Nov. 5, 1990, 104 Stat. 1388-432, added item 4103.

1986—Pub. L. 99-514, title XVII, §1703(b)(2), Oct. 22, 1986, 100 Stat. 2776, substituted “Registration and bond” for “Registration” in item 4101.

1976—Pub. L. 94–455, title XII, §1202(c)(2), Oct. 4, 1976, 90 Stat. 1686, substituted “Inspection of records by local officers” for “Inspection of records, returns, etc., by local officers” in item 4102.

1965—Pub. L. 89–44, title VIII, §802(b)(5), June 21, 1965, 79 Stat. 159, struck out “and bond” after “Registration” in item 4101.

§ 4101. Registration and bond

(a) Registration

(1) In general

Every person required by the Secretary to register under this section with respect to the tax imposed by section 4041(a) or 4081, every person producing or importing biodiesel (as defined in section 40A(d)(1)) or alcohol (as defined in section 6426(b)(4)(A)), and every person producing cellulosic biofuel (as defined in section 40(b)(6)(E)) shall register with the Secretary at such time, in such form and manner, and subject to such terms and conditions, as the Secretary may by regulations prescribe. A registration under this section may be used only in accordance with regulations prescribed under this section.

(2) Registration of persons within foreign trade zones, etc.

The Secretary shall require registration by any person which—

(A) operates a terminal or refinery within a foreign trade zone or within a customs bonded storage facility, or

(B) holds an inventory position with respect to a taxable fuel in such a terminal.

(3) Display of registration

Every operator of a vessel required by the Secretary to register under this section shall display proof of registration through an identification device prescribed by the Secretary on each vessel used by such operator to transport any taxable fuel.

(4) Registration of persons extending credit on certain exempt sales of fuel

The Secretary shall require registration by any person which—

(A) extends credit by credit card to any ultimate purchaser described in subparagraph (C) or (D) of section 6416(b)(2) for the purchase of taxable fuel upon which tax has been imposed under section 4041 or 4081, and

(B) does not collect the amount of such tax from such ultimate purchaser.

(5) Reregistration in event of change in ownership

Under regulations prescribed by the Secretary, a person (other than a corporation the stock of which is regularly traded on an established securities market) shall be required to reregister under this section if after a transaction (or series of related transactions) more than 50 percent of ownership interests in, or assets of, such person are held by persons other than persons (or persons related thereto) who held more than 50 percent of such interests or assets before the transaction (or series of related transactions).

(b) Bonds and liens

(1) In general

Under regulations prescribed by the Secretary, the Secretary may require, as a condi-

tion of permitting any person to be registered under subsection (a), that such person—

(A) give a bond in such sum as the Secretary determines appropriate, and

(B) agree to the imposition of a lien—

(i) on such property (or rights to property) of such person used in the trade or business for which the registration is sought, or

(ii) with the consent of such person, on any other property (or rights to property) of such person as the Secretary determines appropriate.

Rules similar to the rules of section 6323 shall apply to the lien imposed pursuant to this paragraph.

(2) Release or discharge of lien

If a lien is imposed pursuant to paragraph (1), the Secretary shall issue a certificate of discharge or a release of such lien in connection with a transfer of the property if there is furnished to the Secretary (and accepted by him) a bond in such sum as the Secretary determines appropriate or the transferor agrees to the imposition of a substitute lien under paragraph (1)(B) in such sum as the Secretary determines appropriate. The Secretary shall respond to any request to discharge or release a lien imposed pursuant to paragraph (1) in connection with a transfer of property not later than 90 days after the date the request for such a discharge or release is made.

(c) Denial, revocation, or suspension of registration

Rules similar to the rules of section 4222(c) shall apply to registration under this section.

(d) Information reporting

The Secretary may require—

(1) information reporting by any person registered under this section, and

(2) information reporting by such other persons as the Secretary deems necessary to carry out this part.

Any person who is required to report under this subsection and who has 25 or more reportable transactions in a month shall file such report in electronic format.

(Aug. 16, 1954, ch. 736, 68A Stat. 484; Pub. L. 89–44, title VIII, §802(b)(2), June 21, 1965, 79 Stat. 159; Pub. L. 94–455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 97–424, title V, §515(b)(8), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 99–514, title XVII, §1703(b)(1), Oct. 22, 1986, 100 Stat. 2776; Pub. L. 100–203, title X, §10502(d)(3), Dec. 22, 1987, 101 Stat. 1330–444; Pub. L. 101–508, title XI, §11212(b)(1), Nov. 5, 1990, 104 Stat. 1388–430; Pub. L. 103–66, title XIII, §13242(d)(1), Aug. 10, 1993, 107 Stat. 522; Pub. L. 105–34, title X, §1032(d), Aug. 5, 1997, 111 Stat. 934; Pub. L. 105–206, title VI, §6010(h)(5), July 22, 1998, 112 Stat. 815; Pub. L. 107–147, title VI, §615(a), Mar. 9, 2002, 116 Stat. 62; Pub. L. 108–357, title III, §301(b), title VIII, §§853(d)(2)(F), 861(a), 862(a), 864(a), Oct. 22, 2004, 118 Stat. 1461, 1613, 1618, 1619, 1621; Pub. L. 109–59, title XI, §§11113(c), 11163(a), 11164(a), Aug. 10, 2005, 119 Stat. 1949, 1973, 1975; Pub. L. 110–172, §11(a)(29), Dec. 29, 2007, 121 Stat. 2487; Pub. L. 110–234, title XV, §15321(b)(3)(A),

May 22, 2008, 122 Stat. 1513; Pub. L. 110–246, § 4(a), title XV, § 15321(b)(3)(A), June 18, 2008, 122 Stat. 1664, 2275.)

CODIFICATION

Pub. L. 110–234 and Pub. L. 110–246 made identical amendments to this section. The amendments by Pub. L. 110–234 were repealed by section 4(a) of Pub. L. 110–246.

AMENDMENTS

2008—Subsec. (a)(1). Pub. L. 110–246, § 15321(b)(3)(A), substituted “, every person producing or importing” for “and every person producing or importing” and inserted “, and every person producing cellulosic biofuel (as defined in section 40(b)(6)(E))” before “shall register”.

2007—Subsec. (a)(4), (5). Pub. L. 110–172 redesignated par. (4) relating to reregistration in event of change of ownership as (5).

2005—Subsec. (a)(1). Pub. L. 109–59, § 11113(c), substituted “4041(a)” for “4041(a)(1)”.

Subsec. (a)(4). Pub. L. 109–59, § 11164(a), added par. (4) relating to reregistration in event of change in ownership.

Pub. L. 109–59, § 11163(a), added par. (4) relating to registration of persons extending credit on certain exempt sales of fuel.

2004—Subsec. (a). Pub. L. 108–357, § 861(a), designated existing provisions as par. (1), inserted heading, and added par. (2).

Pub. L. 108–357, § 853(d)(2)(F), substituted “or 4081” for “, 4081, or 4091”.

Pub. L. 108–357, § 301(b), amended par. (1), as amended by Pub. L. 108–357, § 861, by inserting “and every person producing or importing biodiesel (as defined in section 40A(d)(1)) or alcohol (as defined in section 6426(b)(4)(A))” before “shall register with the Secretary”.

Subsec. (a)(2), (3). Pub. L. 108–357, § 862(a), added par. (2) and redesignated former par. (2) as (3).

Subsec. (d). Pub. L. 108–357, § 864(a), inserted concluding provisions.

2002—Subsec. (e). Pub. L. 107–147 struck out heading and text of subsec. (e). Text read as follows:

“(1) IN GENERAL.—A terminal for kerosene or diesel fuel may not be an approved facility for storage of non-tax-paid diesel fuel or kerosene under this section unless the operator of such terminal offers such fuel in a dyed form for removal for nontaxable use in accordance with section 4082(a).

“(2) EXCEPTION.—Paragraph (1) shall not apply to any terminal exclusively providing aviation-grade kerosene by pipeline to an airport.”

1998—Subsec. (e)(1). Pub. L. 105–206 substituted “such fuel in a dyed form” for “dyed diesel fuel and kerosene”.

1997—Subsec. (e). Pub. L. 105–34 added subsec. (e).

1993—Subsec. (a). Pub. L. 103–66 substituted “4041(a)(1), 4081,” for “4081”.

1990—Pub. L. 101–508 amended section generally. Prior to amendment, section read as follows:

“(a) REGISTRATION.—Every person subject to tax under section 4081 or 4091 shall, before incurring any liability for tax under such section, register with the Secretary.

“(b) BOND.—Under regulations prescribed by the Secretary, every person who registers under subsection (a) may be required to give a bond in such sum as the Secretary determines.”

1987—Subsec. (a). Pub. L. 100–203 inserted “or 4091” after “section 4081”.

1986—Pub. L. 99–514 amended section generally, substituting “Registration and bond” for “Registration” in section catchline, designating existing provisions as subsec. (a), inserting subsec. (a) heading, and adding subsec. (b).

1983—Pub. L. 97–424 struck out “or section 4091” after “4081”.

1976—Pub. L. 94–455 struck out “or his delegate” after “Secretary”.

1965—Pub. L. 89–44 struck out all references to a bond to be given and its terms and requirements.

EFFECTIVE DATE OF 2008 AMENDMENT

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 15321(b)(3)(A) of Pub. L. 110–246 applicable to fuel produced after Dec. 31, 2008, see section 15321(g) of Pub. L. 110–246, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 2005 AMENDMENT

Amendment by section 11113(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.

Pub. L. 109–59, title XI, § 11163(e), Aug. 10, 2005, 119 Stat. 1975, provided that: “The amendments made by this section [amending this section and sections 6206, 6416, 6427, and 6675 of this title] shall apply to sales after December 31, 2005.”

Pub. L. 109–59, title XI, § 11164(c), Aug. 10, 2005, 119 Stat. 1976, provided that: “The amendments made by this section [amending this section and sections 6719, 7232, and 7272 of this title] shall apply to actions, or failures to act, after the date of the enactment of this Act [Aug. 10, 2005].”

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 301(b) of Pub. L. 108–357 effective Apr. 1, 2005, see section 301(d)(2) of Pub. L. 108–357, set out as a note under section 40 of this title.

Amendment by section 853(d)(2)(F) 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.

Pub. L. 108–357, title VIII, § 861(c)(1), Oct. 22, 2004, 118 Stat. 1619, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on January 1, 2005.”

Pub. L. 108–357, title VIII, § 862(c), Oct. 22, 2004, 118 Stat. 1619, provided that: “The amendments made by this section [amending this section and section 6718 of this title] shall take effect on January 1, 2005.”

Pub. L. 108–357, title VIII, § 864(b), Oct. 22, 2004, 118 Stat. 1621, provided that: “The amendment made by this section [amending this section] shall apply on January 1, 2006.”

EFFECTIVE DATE OF 2002 AMENDMENT

Pub. L. 107–147, title VI, § 615(b), Mar. 9, 2002, 116 Stat. 62, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on January 1, 2002.”

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–34 effective Jan. 1, 2002, see section 1032(f)(2) of Pub. L. 105–34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by 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 Pub. L. 101–508 effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101–508, set out as a note under section 4081 of this title.

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 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97–424 applicable to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97–424, set out as a note under section 34 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89–44 applicable with respect to articles sold on or after July 1, 1965, see section 802(d)(1) of Pub. L. 89–44, set out as a note under section 4082 of this title.

TREATMENT OF DEEP-DRAFT VESSELS

Pub. L. 109–59, title XI, §11166(a), Aug. 10, 2005, 119 Stat. 1976, provided that: “On and after the date of the enactment of this Act [Aug. 10, 2005], the Secretary of the Treasury shall require that a vessel described in section 4042(c)(1) of the Internal Revenue Code of 1986 be considered a vessel for purposes of the registration of the operator of such vessel under section 4101 of such Code, unless such operator uses such vessel exclusively for purposes of the entry of taxable fuel.”

PUBLICATION OF REGISTERED PERSONS

Pub. L. 108–357, title VIII, §860(c), Oct. 22, 2004, 118 Stat. 1618, provided that: “Beginning on January 1, 2005, the Secretary of the Treasury (or the Secretary’s delegate) shall periodically publish under section 6103(k)(7) of the Internal Revenue Code of 1986 a current list of persons registered under section 4101 of such Code who are required to register under such section.”

§ 4102. Inspection of records by local officers

Under regulations prescribed by the Secretary, records required to be kept with respect to taxes under this part shall be open to inspection by such officers of a State, or a political subdivision of any such State, as shall be charged with the enforcement or collection of any tax on any taxable fuel (as defined in section 4083).

(Aug. 16, 1954, ch. 736, 68A Stat. 484; Pub. L. 94–455, title XII, §1202(c)(1), Oct. 4, 1976, 90 Stat. 1686; Pub. L. 97–424, title V, §515(b)(9), Jan. 6, 1983, 96 Stat. 2182; Pub. L. 103–66, title XIII, §13242(d)(2), Aug. 10, 1993, 107 Stat. 522.)

AMENDMENTS

1993—Pub. L. 103–66 substituted “any taxable fuel (as defined in section 4083)” for “gasoline”.

1983—Pub. L. 97–424 struck out “or lubricating oils” after “gasoline”.

1976—Pub. L. 94–455 struck out “returns, etc.” after “Inspection of records”, “or his delegate” after “Secretary”, “and returns, reports, and statements with respect to such taxes filed with the Secretary or his delegate” after “under this part”, substituted “or a political subdivision of any such State” for “or, Territory or political subdivision thereof or the District of Columbia” after “of any State”, and struck out provision re-

lating to availability and fee for certified copies of statements, returns, or reports filed in Secretary’s office.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by 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 1983 AMENDMENT

Amendment by Pub. L. 97–424 applicable to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97–424, set out as a note under section 34 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective Jan. 1, 1977, see section 1202(i) of Pub. L. 94–455, set out as a note under section 6103 of this title.

****§ 4103. Certain additional persons liable for tax where willful failure to pay****

In any case in which there is a willful failure to pay the tax imposed by section 4041(a)(1) or 4081, each person—

- (1) who is an officer, employee, or agent of the taxpayer who is under a duty to assure the payment of such tax and who willfully fails to perform such duty, or
- (2) who willfully causes the taxpayer to fail to pay such tax,

shall be jointly and severally liable with the taxpayer for the tax to which such failure relates.

(Added Pub. L. 101–508, title XI, §11212(c), Nov. 5, 1990, 104 Stat. 1388–431; amended Pub. L. 103–66, title XIII, §13242(d)(1), Aug. 10, 1993, 107 Stat. 522; Pub. L. 108–357, title VIII, §853(d)(2)(F), Oct. 22, 2004, 118 Stat. 1613.)

AMENDMENTS

2004—Pub. L. 108–357 substituted “or 4081” for “, 4081, or 4091” in introductory provisions.

1993—Pub. L. 103–66 substituted “4041(a)(1), 4081,” for “4081” in introductory provisions.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by 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

Section effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101–508, set out as an Effective Date of 1990 Amendment note under section 4081 of this title.

****§ 4104. Information reporting for persons claiming certain tax benefits******(a) In general**

The Secretary shall require any person claiming tax benefits—

- (1) under the provisions of section¹ 34, 40, and 40A, to file a return at the time such person claims such benefits (in such manner as the Secretary may prescribe), and

- (2) under the provisions of section 4041(b)(2), 6426, or 6427(e) to file a quarterly return (in such manner as the Secretary may prescribe).

¹ So in original. Probably should be “sections”.

(b) Contents of return

Any return filed under this section shall provide such information relating to such benefits and the coordination of such benefits as the Secretary may require to ensure the proper administration and use of such benefits.

(c) Enforcement

With respect to any person described in subsection (a) and subject to registration requirements under this title, rules similar to rules of section 4222(c) shall apply with respect to any requirement under this section.

(Added Pub. L. 108–357, title III, § 303(a), Oct. 22, 2004, 118 Stat. 1466.)

EFFECTIVE DATE

Pub. L. 108–357, title III, § 303(c), Oct. 22, 2004, 118 Stat. 1466, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 2005.”

§ 4105. Two-party exchanges**(a) In general**

In a two-party exchange, the delivering person shall not be liable for the tax imposed under section 4081(a)(1)(A)(ii).

(b) Two-party exchange

The term “two-party exchange” means a transaction, other than a sale, in which taxable fuel is transferred from a delivering person registered under section 4101 as a taxable fuel registrant to a receiving person who is so registered where all of the following occur:

(1) The transaction includes a transfer from the delivering person, who holds the inventory position for taxable fuel in the terminal as reflected in the records of the terminal operator.

(2) The exchange transaction occurs before or contemporaneous with completion of removal across the rack from the terminal by the receiving person.

(3) The terminal operator in its books and records treats the receiving person as the person that removes the product across the terminal rack for purposes of reporting the transaction to the Secretary.

(4) The transaction is the subject of a written contract.

(Added Pub. L. 108–357, title VIII, § 866(a), Oct. 22, 2004, 118 Stat. 1621.)

PRIOR PROVISIONS

Prior sections 4111 to 4113, 4121, and 4131 of this title constituted a former subchapter B of this chapter, see Prior Provisions note set out preceding section 4121 of this title.

EFFECTIVE DATE

Pub. L. 108–357, title VIII, § 866(c), Oct. 22, 2004, 118 Stat. 1622, provided that: “The amendment made by this section [enacting this section] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

Subchapter B—Coal

Sec.

4121. Imposition of tax.

PRIOR PROVISIONS

A prior subchapter B consisted of sections 4111 to 4113, 4121, and 4131 of this title.

Section 4111, acts Aug. 16, 1954, ch. 736, 68A Stat. 485; Sept. 2, 1958, Pub. L. 85–859, title I, § 111(a), 72 Stat. 1277, imposed a manufacturers excise tax of 5 percent on household type refrigerators, quick freeze or frozen storage units, or combinations, and a tax of 10 percent on self-contained air-conditioning units, prior to repeal by Pub. L. 89–44, title II, § 203, June 21, 1965, 79 Stat. 139, applicable with respect to articles sold on or after June 22, 1956.

Section 4112, acts Aug. 16, 1954, ch. 736, 68A Stat. 485; Aug. 11, 1955, ch. 805, § 1(e), 69 Stat. 689, defined refrigerator components, prior to repeal by Pub. L. 85–859, title I, § 111(b)(1), Sept. 2, 1958, 72 Stat. 1277, effective the first day of the first calendar quarter beginning more than 60 days after Sept. 2, 1958.

Section 4113, act Aug. 16, 1954, ch. 736, 68A Stat. 485, related to exemptions for manufacturers of refrigerator components, prior to repeal by act Aug. 11, 1955, ch. 805, § 1(d), 69 Stat. 689, effective on the first day of the first month beginning more than 10 days after Aug. 11, 1955.

Section 4121, acts Aug. 16, 1954, ch. 736, 68A Stat. 486; Sept. 2, 1958, Pub. L. 85–859, title I, § 112, 72 Stat. 1277, imposed a 5 percent tax on electric, gas, and oil household appliances and their accessories, prior to repeal by Pub. L. 89–44, title II, § 203, June 21, 1965, 79 Stat. 139, applicable with respect to articles sold on or after June 22, 1965.

Section 4131, act Aug. 16, 1954, ch. 736, 68A Stat. 486, imposed a 10 percent tax on electric light bulbs and tubes, prior to repeal by Pub. L. 89–44, title II, § 203, June 21, 1965, 79 Stat. 139, applicable with respect to articles sold on or after Jan. 1, 1965.

§ 4121. Imposition of tax**(a) Tax imposed****(1) In general**

There is hereby imposed on coal from mines located in the United States sold by the producer, a tax equal to the rate per ton determined under subsection (b).

(2) Limitation on tax

The amount of the tax imposed by paragraph (1) with respect to a ton of coal shall not exceed the applicable percentage (determined under subsection (b)) of the price at which such ton of coal is sold by the producer.

(b) Determination of rates and limitation on tax

For purposes of subsection (a)—

(1) the rate of tax on coal from underground mines shall be \$1.10,

(2) the rate of tax on coal from surface mines shall be \$.55, and

(3) the applicable percentage shall be 4.4 percent.

(c) Tax not to apply to lignite

The tax imposed by subsection (a) shall not apply in the case of lignite.

(d) Definitions

For purposes of this subchapter—

(1) Coal from surface mines

Coal shall be treated as produced from a surface mine if all of the geological matter above the coal being mined is removed before the coal is extracted from the earth. Coal extracted by auger shall be treated as coal from a surface mine.

(2) Coal from underground mines

Coal shall be treated as produced from an underground mine if it is not produced from a surface mine.