

§ 4132. Definitions and special rules**(a) Definitions relating to taxable vaccines**

For purposes of this subchapter—

(1) Taxable vaccine

The term “taxable vaccine” means any of the following vaccines which are manufactured or produced in the United States or entered into the United States for consumption, use, or warehousing:

- (A) Any vaccine containing diphtheria toxoid.
- (B) Any vaccine containing tetanus toxoid.
- (C) Any vaccine containing pertussis bacteria, extracted or partial cell bacteria, or specific pertussis antigens.
- (D) Any vaccine against measles.
- (E) Any vaccine against mumps.
- (F) Any vaccine against rubella.
- (G) Any vaccine containing polio virus.
- (H) Any HIB vaccine.
- (I) Any vaccine against hepatitis A.
- (J) Any vaccine against hepatitis B.
- (K) Any vaccine against chicken pox.
- (L) Any vaccine against rotavirus gastroenteritis.
- (M) Any conjugate vaccine against streptococcus pneumoniae.
- (N) Any trivalent vaccine against influenza.
- (O) Any meningococcal vaccine.
- (P) Any vaccine against the human papillomavirus.

(2) Vaccine

The term “vaccine” means any substance designed to be administered to a human being for the prevention of 1 or more diseases.

(3) United States

The term “United States” has the meaning given such term by section 4612(a)(4).

(4) Importer

The term “importer” means the person entering the vaccine for consumption, use, or warehousing.

(b) Credit or refund where vaccine returned to manufacturer, etc., or destroyed**(1) In general**

Under regulations prescribed by the Secretary, whenever any vaccine on which tax was imposed by section 4131 is—

- (A) returned (other than for resale) to the person who paid such tax, or
- (B) destroyed,

the Secretary shall abate such tax or allow a credit, or pay a refund (without interest), to such person equal to the tax paid under section 4131 with respect to such vaccine.

(2) Claim must be filed within 6 months

Paragraph (1) shall apply to any returned or destroyed vaccine only with respect to claims filed within 6 months after the date the vaccine is returned or destroyed.

(3) Condition of allowance of credit or refund

No credit or refund shall be allowed or made under paragraph (1) with respect to any vaccine unless the person who paid the tax establishes that he—

(A) has repaid or agreed to repay the amount of the tax to the ultimate purchaser of the vaccine, or

(B) has obtained the written consent of such purchaser to the allowance of the credit or the making of the refund.

(4) Tax imposed only once

No tax shall be imposed by section 4131 on the sale of any vaccine if tax was imposed by section 4131 on any prior sale of such vaccine and such tax is not abated, credited, or refunded.

(c) Other special rules**(1) Certain uses treated as sales**

Any manufacturer, producer, or importer of a vaccine which uses such vaccine before it is sold shall be liable for the tax imposed by section 4131 in the same manner as if such vaccine were sold by such manufacturer, producer, or importer.

(2) Treatment of vaccines shipped to United States possessions

Section 4221(a)(2) shall not apply to any vaccine shipped to a possession of the United States.

(3) Fractional part of a dose

In the case of a fraction of a dose, the tax imposed by section 4131 shall be the same fraction of the amount of such tax imposed by a whole dose.

(4) Disposition of revenues from Puerto Rico and the Virgin Islands

The provisions of subsections (a)(3) and (b)(3) of section 7652 shall not apply to any tax imposed by section 4131.

(Added Pub. L. 100-203, title IX, §9201(a), Dec. 22, 1987, 101 Stat. 1330-329; amended Pub. L. 100-647, title II, §2006(a), Nov. 10, 1988, 102 Stat. 3612; Pub. L. 105-34, title IX, §904(b), (c), Aug. 5, 1997, 111 Stat. 873, 874; Pub. L. 105-277, div. C, title XV, §1503(a), div. J, title III, §3002(a), Oct. 21, 1998, 112 Stat. 2681-741, 2681-905; Pub. L. 106-170, title V, §523(a)(1), (b)(1), Dec. 17, 1999, 113 Stat. 1927; Pub. L. 108-357, title VIII, §§889(a), 890(a), Oct. 22, 2004, 118 Stat. 1643, 1644; Pub. L. 109-432, div. A, title IV, §408(a), (b), Dec. 20, 2006, 120 Stat. 2962.)

AMENDMENTS

2006—Subsec. (a)(1)(O), (P). Pub. L. 109-432 added subpars. (O) and (P).

2004—Subsec. (a)(1)(I) to (M). Pub. L. 108-357, §889(a), added subpar. (I) and redesignated former subpars. (I) to (L) as (J) to (M), respectively.

Subsec. (a)(1)(N). Pub. L. 108-357, §890(a), added subpar. (N).

1999—Subsec. (a)(1)(K). Pub. L. 106-170, §523(b)(1), repealed Pub. L. 105-277, §1503(a). See 1998 Amendment note below.

Subsec. (a)(1)(L). Pub. L. 106-170, §523(a)(1), added subpar. (L).

1998—Subsec. (a)(1)(K). Pub. L. 105-277, §3002(a), added a subpar. (K) identical to that added by Pub. L. 105-277, §1503(a). See below.

Pub. L. 105-277, §1503(a), which directed amendment of section 4132(1) by adding a new subpar. (K) at the end, was repealed by Pub. L. 106-170, §523(b)(1).

1997—Subsec. (a)(1). Pub. L. 105-34, §904(b), amended heading and text of par. (1) generally. Prior to amend-

ment, text read as follows: “The term ‘taxable vaccine’ means any vaccine—

“(A) which is listed in the table contained in section 4131(b)(1), and

“(B) which is manufactured or produced in the United States or entered into the United States for consumption, use, or warehousing.”

Subsec. (a)(2) to (8). Pub. L. 105-34, §904(c), redesignated pars. (6) to (8) as (2) to (4), respectively, and struck out former pars. (2) to (5) which read as follows:

“(2) DPT VACCINE.—The term ‘DPT vaccine’ means any vaccine containing pertussis bacteria, extracted or partial cell bacteria, or specific pertussis antigens.

“(3) DT VACCINE.—The term ‘DT vaccine’ means any vaccine (other than a DPT vaccine) containing diphtheria toxoid or tetanus toxoid.

“(4) MMR VACCINE.—The term ‘MMR vaccine’ means any vaccine against measles, mumps, or rubella. Not more than 1 tax shall be imposed by section 4131 on any MMR vaccine by reason of being a vaccine against more than 1 of measles, mumps, or rubella.

“(5) POLIO VACCINE.—The term ‘polio vaccine’ means any vaccine containing polio virus.”

1988—Subsec. (c). Pub. L. 100-647 added pars. (1) and (2) and redesignated former pars. (1) and (2) as (3) and (4), respectively.

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title IV, §408(c), Dec. 20, 2006, 120 Stat. 2962, provided that:

“(1) SALES, ETC.—The amendments made by this section [amending this section] shall apply to sales and uses on or after the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [Dec. 20, 2006].

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §889(b), Oct. 22, 2004, 118 Stat. 1643, provided that:

“(1) SALES, ETC.—The amendments made by subsection (a) [amending this section] shall apply to sales and uses on or after the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [Oct. 22, 2004].

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

Pub. L. 108-357, title VIII, §890(b), Oct. 22, 2004, 118 Stat. 1644, provided that:

“(1) SALES, ETC.—The amendment made by this section [amending this section] shall apply to sales and uses on or after the later of—

“(A) the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [Oct. 22, 2004], or

“(B) the date on which the Secretary of Health and Human Services lists any vaccine against influenza for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §523(a)(2), Dec. 17, 1999, 113 Stat. 1927, provided that:

“(A) SALES.—The amendment made by this subsection [amending this section] shall apply to vaccine sales after the date of the enactment of this Act [Dec. 17, 1999], but shall not take effect if subsection (b) [see note below] does not take effect.

“(B) DELIVERIES.—For purposes of subparagraph (A), in the case of sales on or before the date described in such subparagraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

Pub. L. 106-170, title V, §523(b)(3), Dec. 17, 1999, 113 Stat. 1928, provided that: “The amendments made by this subsection [amending this section and section 9510 of this title and repealing provisions set out as notes under this section and section 9510 of this title] shall take effect as if included in the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 [Pub. L. 105-277] to which they relate.”

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. C, title XV, §1503(b), div. I, title III, §3002(b), Oct. 21, 1998, 112 Stat. 2681-741, 2681-905, which provided that amendment of this section by Pub. L. 105-277 was applicable to sales after Oct. 21, 1998, and that delivery date would be considered sale date in the case of sales on or before Oct. 21, 1998, was repealed by Pub. L. 106-170, title V, §523(b)(1), Dec. 17, 1999, 113 Stat. 1927.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective on the day after Aug. 5, 1997, see section 904(d) of Pub. L. 105-34, set out as a note under section 4131 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 2006(c) of Pub. L. 100-647 provided that: “The amendments made by this section [amending this section and section 9510 of this title] shall take effect as if included in the amendments made by section 9201 of the Omnibus Budget Reconciliation Act of 1987 [Pub. L. 100-203].”

LIMITATION ON CERTAIN CREDITS OR REFUNDS

Section 904(e) of Pub. L. 105-34 provided that: “For purposes of applying section 4132(b) of the Internal Revenue Code of 1986 with respect to any claim for credit or refund filed before January 1, 1999, the amount of tax taken into account shall not exceed the tax computed under the rate in effect on the day after the date of the enactment of this Act [Aug. 5, 1997].”

Subchapter D—Recreational Equipment

Part	
I.	Sporting goods.
[II.]	Repealed.]
III.	Firearms.

AMENDMENTS

1965—Pub. L. 89-44, title II, §205(b), June 21, 1965, 79 Stat. 140, struck out item relating to part II.

PART I—SPORTING GOODS

Sec.	
4161.	Imposition of tax.
4162.	Definitions; treatment of certain resales.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title X, §1015(d), July 18, 1984, 98 Stat. 1019, added item 4162.

§ 4161. Imposition of tax

(a) Sport fishing equipment

(1) Imposition of tax

(A) In general

There is hereby imposed on the sale of any article of sport fishing equipment by the