

Statutory Notes and Related Subsidiaries**EFFECTIVE DATE OF 2014 AMENDMENT**

Pub. L. 113-295, div. B, title II, §205(b), Dec. 19, 2014, 128 Stat. 4065, provided that: “The amendment made by this section [amending this section] shall apply to fuel used after March 31, 2015.”

EFFECTIVE DATE OF 2007 AMENDMENT

Amendment by Pub. L. 110-172 effective as if included in the provisions of the Energy Policy Act of 2005, Pub. L. 109-58, to which such amendment relates, see section 6(e) of Pub. L. 110-172, set out as a note under section 30C of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title II, §2002(d), Nov. 10, 1988, 102 Stat. 3597, as amended by Pub. L. 101-239, title VII, §7812(b), Dec. 19, 1989, 103 Stat. 2412, provided that: “The amendments made by subsections (b) and (c) [amending section 4462 of this title and provisions set out as a note under section 4461 of this title] shall take effect as if included in the provision of the Harbor Maintenance Revenue Act of 1986 [Pub. L. 99-662, title XIV] to which it relates, and the amendment made by subsection (a)(2) [amending this section] shall take effect as if included in the amendment made by section 521(a)(3) of the Superfund Revenue Act of 1986 [Pub. L. 99-499, title V].”

EFFECTIVE DATE OF 1986 AMENDMENTS

Pub. L. 99-662, title XIV, §1404(c), Nov. 17, 1986, 100 Stat. 4271, provided that: “The amendments made by this section [amending this section and section 1804 of Title 33, Navigation and Navigable Waters] shall take effect on January 1, 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

Pub. L. 95-502, title II, §202(d), Oct. 21, 1978, 92 Stat. 1697, provided that: “The amendments made by this section [enacting this section and amending section 4293 of this title] shall take effect on October 1, 1980.”

SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

CONSTRUCTION OF 1986 AMENDMENTS

Pub. L. 100-647, title II, §2002(a)(1), Nov. 10, 1988, 102 Stat. 3597, provided that: “For purposes of section 4042 of the 1986 Code, the amendment made by section 521(a)(3) of the Superfund Revenue Act of 1986 [Pub. L. 99-499, amending this section] shall be treated as enacted after the amendment made by section 1404(a) of the Harbor Maintenance Revenue Act of 1986 [Pub. L. 99-662, amending this section].”

§ 4043. Surtax on fuel used in aircraft part of a fractional ownership program**(a) In general**

There is hereby imposed a tax on any liquid used (during any calendar quarter by any person) in a fractional program aircraft as fuel—

(1) for the transportation of a qualified fractional owner with respect to the fractional ownership aircraft program of which such aircraft is a part, or

(2) with respect to the use of such aircraft on account of such a qualified fractional owner, including use in deadhead service.

(b) Amount of tax

The rate of tax imposed by subsection (a) is 14.1 cents per gallon.

(c) Definitions and special rules

For purposes of this section—

(1) Fractional program aircraft

The term “fractional program aircraft” means, with respect to any fractional ownership aircraft program, any aircraft which—

(A) is listed as a fractional program aircraft in the management specifications issued to the manager of such program by the Federal Aviation Administration under subpart K of part 91 of title 14, Code of Federal Regulations, and

(B) is registered in the United States.

(2) Fractional ownership aircraft program

The term “fractional ownership aircraft program” means a program under which—

(A) a single fractional ownership program manager provides fractional ownership program management services on behalf of the fractional owners,

(B) there are 1 or more fractional owners per fractional program aircraft, with at least 1 fractional program aircraft having more than 1 owner,

(C) with respect to at least 2 fractional program aircraft, none of the ownership interests in such aircraft are—

(i) less than the minimum fractional ownership interest, or

(ii) held by the program manager referred to in subparagraph (A),

(D) there exists a dry-lease aircraft exchange arrangement among all of the fractional owners, and

(E) there are multi-year program agreements covering the fractional ownership, fractional ownership program management services, and dry-lease aircraft exchange aspects of the program.

(3) Definitions related to fractional ownership interests**(A) Qualified fractional owner**

The term “qualified fractional owner” means any fractional owner which has a minimum fractional ownership interest in at least one fractional program aircraft.

(B) Minimum fractional ownership interest

The term “minimum fractional ownership interest” means, with respect to each type of aircraft—

(i) a fractional ownership interest equal to or greater than 1/16 of at least 1 subsonic, fixed wing, or powered lift aircraft, or

(ii) a fractional ownership interest equal to or greater than 1/32 of at least 1 rotorcraft aircraft.

(C) Fractional ownership interest

The term “fractional ownership interest” means—

(i) the ownership of an interest in a fractional program aircraft,

(ii) the holding of a multi-year leasehold interest in a fractional program aircraft, or

(iii) the holding of a multi-year leasehold interest which is convertible into an ownership interest in a fractional program aircraft.

(D) Fractional owner

The term “fractional owner” means any person owning any interest (including the entire interest) in a fractional program aircraft.

(4) Dry-lease aircraft exchange

The term “dry-lease aircraft exchange” means an agreement, documented by the written program agreements, under which the fractional program aircraft are available, on an as needed basis without crew, to each fractional owner.

(5) Special rule relating to use of fractional program aircraft for flight demonstration, maintenance, or training

For purposes of subsection (a), a fractional program aircraft shall not be considered to be used for the transportation of a qualified fractional owner, or on account of such qualified fractional owner, when it is used for flight demonstration, maintenance, or crew training.

(6) Special rule relating to deadhead service

A fractional program aircraft shall not be considered to be used on account of a qualified fractional owner when it is used in deadhead service and a person other than a qualified fractional owner is separately charged for such service.

(d) Termination

This section shall not apply to liquids used as a fuel in an aircraft after September 30, 2028.

(Added Pub. L. 112-95, title XI, § 1103(a)(1), Feb. 14, 2012, 126 Stat. 149; amended Pub. L. 115-254, div. B, title VIII, § 802(c)(1), Oct. 5, 2018, 132 Stat. 3429; Pub. L. 118-15, div. B, title II, § 2212(c)(1), Sept. 30, 2023, 137 Stat. 85; Pub. L. 118-34, title II, § 202(c)(1), Dec. 26, 2023, 137 Stat. 1115; Pub. L. 118-41, title II, § 202(c)(1), Mar. 8, 2024, 138 Stat. 24; Pub. L. 118-63, title XIII, § 1302(c)(1), May 16, 2024, 138 Stat. 1433.)

Editorial Notes

AMENDMENTS

2024—Subsec. (d). Pub. L. 118-63 substituted “September 30, 2028” for “May 10, 2024”.

Pub. L. 118-41 substituted “May 10, 2024” for “March 8, 2024”.

2023—Subsec. (d). Pub. L. 118-34 substituted “March 8, 2024” for “December 31, 2023”.

Pub. L. 118-15 substituted “December 31, 2023” for “September 30, 2023”.

2018—Subsec. (d). Pub. L. 115-254 substituted “September 30, 2023” for “September 30, 2021”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 112-95, title XI, § 1103(d)(1), Feb. 14, 2012, 126 Stat. 151, provided that: “The amendments made by subsection (a) [enacting this section and amending sections 4082 and 9502 of this title] shall apply to fuel used after March 31, 2012.”

Subchapter C—Heavy Trucks and Trailers

Sec.

4051. Imposition of tax on heavy trucks and trailers sold at retail.

4052. Definitions and special rules.

4053. Exemptions.

Editorial Notes

AMENDMENTS

1990—Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-438, redesignated this subchapter, formerly subchapter B, as subchapter C.

§ 4051. Imposition of tax on heavy trucks and trailers sold at retail

(a) Imposition of tax

(1) In general

There is hereby imposed on the first retail sale of the following articles (including in each case parts or accessories sold on or in connection therewith or with the sale thereof) a tax of 12 percent of the amount for which the article is so sold:

(A) Automobile truck chassis.

(B) Automobile truck bodies.

(C) Truck trailer and semitrailer chassis.

(D) Truck trailer and semitrailer bodies.

(E) Tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer.

(2) Exclusion for trucks weighing 33,000 pounds or less

The tax imposed by paragraph (1) shall not apply to automobile truck chassis and automobile truck bodies, suitable for use with a vehicle which has a gross vehicle weight of 33,000 pounds or less (as determined under regulations prescribed by the Secretary).

(3) Exclusion for trailers weighing 26,000 pounds or less

The tax imposed by paragraph (1) shall not apply to truck trailer and semitrailer chassis and bodies, suitable for use with a trailer or semitrailer which has a gross vehicle weight of 26,000 pounds or less (as determined under regulations prescribed by the Secretary).

(4) Exclusion for tractors weighing 19,500 pounds or less

The tax imposed by paragraph (1) shall not apply to tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer if—

(A) such tractor has a gross vehicle weight of 19,500 pounds or less (as determined by the Secretary), and