

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.)

Editorial Notes

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

Statutory Notes and Related Subsidiaries

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 401(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.)

Editorial Notes

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.

Statutory Notes and Related Subsidiaries

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 sections 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).

(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; amended Pub. L. 115-141, div. U, title IV, §401(a)(220), Mar. 23, 2018, 132 Stat. 1194.)

Editorial Notes

AMENDMENTS

2018—Subsec. (a)(1). Pub. L. 115-141 substituted “sections 34” for “section 34”.

Statutory Notes and Related Subsidiaries

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.)

Editorial Notes

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.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Pub. L. 108-357, title VIII, §866(c), Oct. 22, 2004, 118 Stat. 1622, provided that: “The amendment made by