

EFFECTIVE DATE

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

§ 4282. Transportation by air for other members of affiliated group

(a) General rule

Under regulations prescribed by the Secretary, if—

- (1) one member of an affiliated group is the owner or lessee of an aircraft, and
- (2) such aircraft is not available for hire by persons who are not members of such group,

no tax shall be imposed under section 4261 or 4271 upon any payment received by one member of the affiliated group from another member of such group for services furnished to such other member in connection with the use of such aircraft.

(b) Availability for hire

For purposes of subsection (a), the determination of whether an aircraft is available for hire by persons who are not members of an affiliated group shall be made on a flight-by-flight basis.

(c) Affiliated group

For purposes of subsection (a), the term “affiliated group” has the meaning assigned to such term by section 1504(a), except that all corporations shall be treated as includible corporations (without any exclusion under section 1504(b)).

(Added Pub. L. 91-258, title II, §205(a)(1), May 21, 1970, 84 Stat. 241; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 104-188, title I, §1609(f), Aug. 20, 1996, 110 Stat. 1842.)

Editorial Notes

PRIOR PROVISIONS

A prior section 4282, act Aug. 16, 1954, ch. 736, 68A Stat. 508, defined “fair charge” in connection with tax on transportation of oil by pipeline, prior to repeal by Pub. L. 85-475, §4(a), June 30, 1958, 72 Stat. 260. For effective date of repeal, see section 4(c) of Pub. L. 85-475, set out as an Effective Date of 1958 Amendment note under section 6415 of this title.

AMENDMENTS

1996—Subsecs. (b), (c). Pub. L. 104-188 added subsec. (b) and redesignated former subsec. (b) as (c).

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

Statutory Notes and Related Subsidiaries

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.

[§ 4283. Repealed. Pub. L. 101-508, title XI, § 11213(e)(1), Nov. 5, 1990, 104 Stat. 1388-436]

Section, added Pub. L. 100-223, title IV, §405(a), Dec. 30, 1987, 101 Stat. 1533; amended Pub. L. 101-239, title VII, §7501(a)-(b)(2), Dec. 19, 1989, 103 Stat. 2361, provided for reduction in aviation-related taxes in certain cases.

[Subchapter D—Repealed]

[§§ 4286, 4287. Repealed. Pub. L. 89-44, title III, § 304, June 21, 1965, 79 Stat. 148]

Section 4286, act Aug. 16, 1954, ch. 736, 68A Stat. 510, imposed a tax equivalent to 10 percent of the amount collected for the use of safety deposit boxes.

Section 4287, act Aug. 16, 1954, ch. 736, 68A Stat. 510, defined safety deposit box.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Pub. L. 89-44, title VII, §701(b)(4), June 21, 1965, 79 Stat. 157, provided that: “The amendments made by section 304 [repealing these sections] shall apply with respect to use periods beginning on or after July 1, 1965.”

Subchapter E—Special Provisions Applicable to Services and Facilities Taxes

Sec.

4291. Cases where persons receiving payment must collect tax.

[4292. Repealed.]

4293. Exemption for United States and possessions.

[4294, 4295. Repealed.]

Editorial Notes

AMENDMENTS

1976—Pub. L. 94-455, title XIX, §1904(b)(4), Oct. 4, 1976, 90 Stat. 1815, struck out items 4292, 4294, and 4295 relating to State and local governmental exemption, exemption for nonprofit educational organizations, and cross reference to general administrative provisions, respectively.

1958—Pub. L. 85-859, title I, §135(b), Sept. 2, 1958, 72 Stat. 1292, added item 4294 and redesignated former item 4294 as 4295.

§ 4291. Cases where persons receiving payment must collect tax

Except as otherwise provided in section 4263(a), every person receiving any payment for facilities or services on which a tax is imposed upon the payor thereof under this chapter shall collect the amount of the tax from the person making such payment.

(Aug. 16, 1954, ch. 736, 68A Stat. 511; July 25, 1956, ch. 725, §4(c), 70 Stat. 646; Pub. L. 85-859, title I, §131(g), Sept. 2, 1958, 72 Stat. 1287; Pub. L. 89-44, title III, §305(a), June 21, 1965, 79 Stat. 148; Pub. L. 91-258, title II, §205(c)(3), May 21, 1970, 84 Stat. 242.)

Editorial Notes

AMENDMENTS

1970—Pub. L. 91-258 substituted “section 4263(a)” for “section 4264(a)”.

1965—Pub. L. 89-44 struck out reference to section 4231 and struck out sentence referring to tax imposed on life memberships by section 4241.

1958—Pub. L. 85-859 substituted “Except as otherwise provided in sections 3241 and 4262(a)” for “Except as provided in section 4264(a)”.

1956—Act July 25, 1956, inserted “Except as provided in section 4264(a)”, and struck out provisions which related to collection of tax where payment specified in section 4261 was made outside the United States for a prepaid order, exchange order, or similar order.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective on 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

Pub. L. 89-44, title VII, §701(b)(1), June 21, 1965, 79 Stat. 156, provided that:

“(A) The amendments made by sections 301 and 305 [repealing sections 4231 to 4234 and 4241 to 4243 of this title and amending this section and section 6040 of this title] insofar as they relate to the taxes imposed by section 4231 of the Code, shall apply with respect to admissions, services, or uses after noon, December 31, 1965.

“(B) The amendments made by sections 301 and 305 insofar as they relate to the taxes imposed by section 4241 of the Code, shall apply with respect to—

“(i) dues and membership fees attributable to periods beginning on or after January 1, 1966;

“(ii) initiation fees (other than initiation fees to which clause (iii) applies) and amounts paid for life memberships attributable to memberships beginning on or after January 1, 1966;

“(iii) initiation fees paid on or after July 1, 1965, to a new club or organization which first makes its facilities available to members on or after such date; and

“(iv) in the case of amounts described in section 4243(b) of the Code, 3-year periods beginning on or after January 1, 1966.”

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859, Sept. 2, 1958, 72 Stat. 1275.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 25, 1956, applicable to amounts paid on or after first day of first month which begins more than sixty days after July 25, 1956, for transportation commencing on or after such first day, see section 6 of act July 25, 1956, set out as a note under section 4261 of this title.

[§ 4292. Repealed. Pub. L. 94-455, title XIX, § 1904(a)(9), Oct. 4, 1976, 90 Stat. 1812]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 511; June 30, 1958, Pub. L. 85-475, §4(b)(3), 72 Stat. 260; May 21, 1970, Pub. L. 91-258, title II, §205(a)(2), 84 Stat. 241, provided tax exemption for any payment received for services or facilities furnished to any State, Territory, or political subdivision of such, or the District of Columbia.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

§ 4293. Exemption for United States and possessions

The Secretary of the Treasury may authorize exemption from the taxes imposed by section 4041, section 4051, chapter 32 (other than the taxes imposed by sections 4064 and 4121) and subchapter B of chapter 33, as to any particular article, or service or class of articles or services, to be purchased for the exclusive use of the United States, if he determines that the imposi-

tion of such taxes with respect to such articles or services, or class of articles or services will cause substantial burden or expense which can be avoided by granting tax exemption and that full benefit of such exemption, if granted, will accrue to the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 511; Pub. L. 91-258, title II, §205(a)(3), May 21, 1970, 84 Stat. 241; Pub. L. 94-455, title XIX, §1906(b)(13)(B), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-227, §2(b)(3), Feb. 10, 1978, 92 Stat. 12; Pub. L. 95-502, title II, §202(b), Oct. 21, 1978, 92 Stat. 1697; Pub. L. 95-618, title II, §201(c)(2), Nov. 9, 1978, 92 Stat. 3184; Pub. L. 100-647, title VI, §6103(a), Nov. 10, 1988, 102 Stat. 3711; Pub. L. 101-508, title XI, §11221(c), Nov. 5, 1990, 104 Stat. 1388-444; Pub. L. 113-295, div. A, title II, §221(a)(103)(B)(iii), Dec. 19, 2014, 128 Stat. 4053.)

Editorial Notes

AMENDMENTS

2014—Pub. L. 113-295 struck out “subchapter A of chapter 31,” after “imposed by”.

1990—Pub. L. 101-508 inserted “subchapter A of chapter 31,” before “section 4041”.

1988—Pub. L. 100-647 inserted reference to section 4051 of this title.

1978—Pub. L. 95-618 substituted “taxes imposed by sections 4064 and 4121” for “tax imposed by section 4121”.

Pub. L. 95-502 substituted “section 4041, chapter 32” for “chapters 31 and 32”.

Pub. L. 95-227 inserted “(other than the tax imposed by section 4121)” after “chapters 31 and 32”.

1976—Pub. L. 94-455 substituted “Secretary of the Treasury” for “Secretary” after “The”.

1970—Pub. L. 91-258 substituted “subchapter B” for “subchapters B and C”.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101-508 effective Jan. 1, 1991, with exception for contracts binding on Sept. 30, 1990, and at all times thereafter, see section 11221(f) of Pub. L. 101-508, set out as a note under section 4221 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title VI, §6103(b), Nov. 10, 1988, 102 Stat. 3711, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by Pub. L. 95-618 applicable with respect to 1980 and later model year automobiles, see section 201(g) of Pub. L. 95-618, set out as an Effective Date note under section 4064 of this title.

Amendment by Pub. L. 95-502 effective Oct. 1, 1980, see section 202(d) of Pub. L. 95-502, set out as an Effective Date note under section 4042 of this title.

Amendment by Pub. L. 95-227 applicable with respect to sales after Mar. 31, 1978, see section 2(d) of Pub. L. 95-227, set out as an Effective Date note under section 4121 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct.