

PRIOR PROVISIONS

Prior sections 4004, 4006, 4007, 4011, and 4012 of this title were omitted in the general revision of this subchapter by Pub. L. 103-66, title XIII, § 13161(a), Aug. 10, 1993, 107 Stat. 449.

Section 4004, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-440; amended Pub. L. 103-66, title XIII, § 13162(a), Aug. 10, 1993, 107 Stat. 453, related to certain rules applicable to former subpart A of part I of this subchapter.

Section 4006, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-441, related to imposition of tax on 1st retail sale of jewelry.

Section 4007, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-442, related to imposition of tax on 1st retail sale of furs.

Section 4011, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-442, provided definitions and special rules for purposes of this subchapter.

Section 4012, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-444, provided that taxes imposed by this subchapter did not apply to any sale or use after Dec. 31, 1999.

AMENDMENTS

1997—Subsec. (a)(1). Pub. L. 105-34, § 906(b)(3), inserted “(other than property described in section 4001(a)(2)(B))” after “part or accessory”.

Subsec. (a)(2)(B). Pub. L. 105-34, § 906(b)(4), amended subpar. (B) generally, substituting “the appropriate applicable amount as determined under section 4001(a)(2)” for “\$30,000”.

Subsec. (a)(3)(C). Pub. L. 105-34, § 1401(a), substituted “\$1,000” for “\$200”.

1993—Pub. L. 103-66 amended section generally, substituting provisions prescribing special rules applicable to imposition of luxury passenger automobile tax for provisions relating to imposition of similar tax on aircraft.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 906(b)(3), (4) of Pub. L. 105-34 applicable to sales and installations occurring after Aug. 5, 1997, see section 906(c) of Pub. L. 105-34, set out as a note under section 4001 of this title.

Section 1401(b) of Pub. L. 105-34 provided that: “The amendments made by subsection (a) [amending this section and section 4051 of this title] shall apply to installations on vehicles sold after the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1993, see section 13161(c) of Pub. L. 103-66, set out as a note under section 4001 of this title.

Subchapter B—Special Fuels

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| Sec. | |
| 4041. | Imposition of tax. |
| 4042. | Tax on fuel used in commercial transportation on inland waterways. |

PRIOR PROVISIONS

A prior subchapter B of chapter 31 was redesignated subchapter C by Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-438.

AMENDMENTS

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

1978—Pub. L. 95-502, title II, § 202(c), Oct. 21, 1978, 92 Stat. 1697, added item 4042.

1976—Pub. L. 94-455, title XIX, § 1904(a)(1)(A), Oct. 4, 1976, 90 Stat. 1810, added item 4041.

§ 4041. Imposition of tax**(a) Diesel fuel and special motor fuels****(1) Tax on diesel fuel and kerosene in certain cases****(A) In general**

There is hereby imposed a tax on any liquid other than gasoline (as defined in section 4083)—

(i) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle or a diesel-powered train for use as a fuel in such vehicle or train, or

(ii) used by any person as a fuel in a diesel-powered highway vehicle or a diesel-powered train unless there was a taxable sale of such fuel under clause (i).

(B) Exemption for previously taxed fuel

No tax shall be imposed by this paragraph on the sale or use of any liquid if tax was imposed on such liquid under section 4081 (other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate) and the tax thereon was not credited or refunded.

(C) Rate of tax**(i) In general**

Except as otherwise provided in this subparagraph, the rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4081(a)(2)(A) on diesel fuel which is in effect at the time of such sale or use.

(ii) Rate of tax on trains

In the case of any sale for use, or use, of diesel fuel in a train, the rate of tax imposed by this paragraph shall be—

(I) 3.3 cents per gallon after December 31, 2004, and before July 1, 2005,

(II) 2.3 cents per gallon after June 30, 2005, and before January 1, 2007, and

(III) 0 after December 31, 2006.

(iii) Rate of tax on certain buses**(I) In general**

Except as provided in subclause (II), in the case of fuel sold for use or used in a use described in section 6427(b)(1) (after the application of section 6427(b)(3)), the rate of tax imposed by this paragraph shall be 7.3 cents per gallon (4.3 cents per gallon after March 31, 2012).

(II) School bus and intracity transportation

No tax shall be imposed by this paragraph on any sale for use, or use, described in subparagraph (B) or (C) of section 6427(b)(2).

(2) Alternative fuels**(A) In general**

There is hereby imposed a tax on any liquid (other than gas oil, fuel oil, or any product taxable under section 4081 (other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate))—

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or

motorboat for use as a fuel in such motor vehicle or motorboat, or

(ii) used by any person as a fuel in a motor vehicle or motorboat unless there was a taxable sale of such liquid under clause (i).

(B) Rate of tax

The rate of the tax imposed by this paragraph shall be—

(i) except as otherwise provided in this subparagraph, the rate of tax specified in section 4081(a)(2)(A)(i) which is in effect at the time of such sale or use, and

(ii) in the case of liquefied natural gas, any liquid fuel (other than ethanol and methanol) derived from coal (including peat), and liquid hydrocarbons derived from biomass (as defined in section 45K(c)(3)), 24.3 cents per gallon.

(3) Compressed natural gas

(A) In general

There is hereby imposed a tax on compressed natural gas—

(i) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat for use as a fuel in such motor vehicle or motorboat, or

(ii) used by any person as a fuel in a motor vehicle or motorboat unless there was a taxable sale of such gas under clause (i).

The rate of the tax imposed by this paragraph shall be 18.3 cents per energy equivalent of a gallon of gasoline.

(B) Bus uses

No tax shall be imposed by this paragraph on any sale for use, or use, described in subparagraph (B) or (C) of section 6427(b)(2) (relating to school bus and intracity transportation).

(C) Administrative provisions

For purposes of applying this title with respect to the taxes imposed by this subsection, references to any liquid subject to tax under this subsection shall be treated as including references to compressed natural gas subject to tax under this paragraph, and references to gallons shall be treated as including references to energy equivalent of a gallon of gasoline with respect to such gas.

(b) Exemption for off-highway business use; reduction in tax for qualified methanol and ethanol fuel

(1) Exemption for off-highway business use

(A) In general

No tax shall be imposed by subsection (a) on liquids sold for use or used in an off-highway business use.

(B) Tax where other use

If a liquid on which no tax was imposed by reason of subparagraph (A) is used otherwise than in an off-highway business use, a tax shall be imposed by paragraph (1)(B), (2)(B), or (3)(A)(ii) of subsection (a) (whichever is appropriate) and by the corresponding provision of subsection (d)(1) (if any).

(C) Off-highway business use defined

For purposes of this subsection, the term “off-highway business use” has the meaning given to such term by section 6421(e)(2); except that such term shall not, for purposes of subsection (a)(1), include use in a diesel-powered train.

(2) Qualified methanol and ethanol fuel

(A) In general

In the case of any qualified methanol or ethanol fuel—

(i) the rate applicable under subsection (a)(2) shall be the applicable blender rate per gallon less than the otherwise applicable rate (6 cents per gallon in the case of a mixture none of the alcohol in which consists of ethanol), and

(ii) subsection (d)(1) shall be applied by substituting “0.05 cent” for “0.1 cent” with respect to the sales and uses to which clause (i) applies.

(B) Qualified methanol and ethanol fuel produced from coal

The term “qualified methanol or ethanol fuel” means any liquid at least 85 percent of which consists of methanol, ethanol, or other alcohol produced from coal (including peat).

(C) Applicable blender rate

For purposes of subparagraph (A)(i), the applicable blender rate is—

(i) except as provided in clause (ii), 5.4 cents, and

(ii) for sales or uses during calendar years 2001 through 2008, $\frac{1}{10}$ of the blender amount applicable under section 40(h)(2) for the calendar year in which the sale or use occurs.

(D) Termination

On and after January 1, 2009, subparagraph (A) shall not apply.

(c) Certain liquids used as a fuel in aviation

(1) In general

There is hereby imposed a tax upon any liquid for use as a fuel other than aviation gasoline—

(A) sold by any person to an owner, lessee, or other operator of an aircraft for use in such aircraft, or

(B) used by any person in an aircraft unless there was a taxable sale of such fuel under subparagraph (A).

(2) Exemption for previously taxed fuel

No tax shall be imposed by this subsection on the sale or use of any liquid for use as a fuel other than aviation gasoline if tax was imposed on such liquid under section 4081 (other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate) and the tax thereon was not credited or refunded.

(3) Rate of tax

The rate of tax imposed by this subsection shall be 21.8 cents per gallon (4.3 cents per gallon with respect to any sale or use for commercial aviation).

(d) Additional taxes to fund Leaking Underground Storage Tank Trust Fund**(1) Tax on sales and uses subject to tax under subsection (a)**

In addition to the taxes imposed by subsection (a), there is hereby imposed a tax of 0.1 cent a gallon on the sale or use of any liquid (other than liquefied petroleum gas and other than liquefied natural gas) if tax is imposed by subsection (a)(1) or (2) on such sale or use. No tax shall be imposed under the preceding sentence on the sale or use of any liquid if tax was imposed with respect to such liquid under section 4081 at the Leaking Underground Storage Tank Trust Fund financing rate.

(2) Liquids used in aviation

In addition to the taxes imposed by subsection (c), there is hereby imposed a tax of 0.1 cent a gallon on any liquid (other than gasoline (as defined in section 4083))—

(A) sold by any person to an owner, lessee, or other operator of an aircraft for use as a fuel in such aircraft, or

(B) used by any person as a fuel in an aircraft unless there was a taxable sale of such liquid under subparagraph (A).

No tax shall be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4081.

(3) Diesel fuel used in trains

In the case of any sale for use or use after December 31, 2006, there is hereby imposed a tax of 0.1 cent per gallon on any liquid other than gasoline (as defined in section 4083)—

(A) sold by any person to an owner, lessee, or other operator of a diesel-powered train for use as a fuel in such train, or

(B) used by any person as a fuel in a diesel-powered train unless there was a taxable sale of such fuel under subparagraph (A).

No tax shall be imposed by this paragraph on the sale or use of any liquid if tax was imposed on such liquid under section 4081.

(4) Termination

The taxes imposed by this subsection shall not apply during any period during which the Leaking Underground Storage Tank Trust Fund financing rate under section 4081 does not apply.

(5) Nonapplication of exemptions other than for exports

For purposes of this section, the tax imposed under this subsection shall be determined without regard to subsections (b)(1)(A), (f), (g), (h), and (i). The preceding sentence shall not apply with respect to subsection (g)(3) and so much of subsection (g)(1) as relates to vessels (within the meaning of section 4221(d)(3)) employed in foreign trade or trade between the United States and any of its possessions.

[e] Repealed. Pub. L. 108-357, title VIII, § 853(d)(2)(C), Oct. 22, 2004, 118 Stat. 1613]

(f) Exemption for farm use**(1) Exemption**

Under regulations prescribed by the Secretary, no tax shall be imposed under this sec-

tion on any liquid sold for use or used on a farm for farming purposes.

(2) Use on a farm for farming purposes

For purposes of paragraph (1) of this subsection, use on a farm for farming purposes shall be determined in accordance with paragraphs (1), (2), and (3) of section 6420(c).

(g) Other exemptions

Under regulations prescribed by the Secretary, no tax shall be imposed under this section—

(1) on any liquid sold for use or used as supplies for vessels or aircraft (within the meaning of section 4221(d)(3));

(2) with respect to the sale of any liquid for the exclusive use of any State, any political subdivision of a State, or the District of Columbia, or with respect to the use by any of the foregoing of any liquid as a fuel;

(3) upon the sale of any liquid for export, or for shipment to a possession of the United States, and in due course so exported or shipped;

(4) with respect to the sale of any liquid to a nonprofit educational organization for its exclusive use, or with respect to the use by a nonprofit educational organization of any liquid as a fuel; and

(5) with respect to the sale of any liquid to a qualified blood collector organization (as defined in section 7701(a)(49)) for such organization's exclusive use in the collection, storage, or transportation of blood.

For purposes of paragraph (4), the term "nonprofit educational organization" means an educational organization described in section 170(b)(1)(A)(ii) which is exempt from income tax under section 501(a). The term also includes a school operated as an activity of an organization described in section 501(c)(3) which is exempt from income tax under section 501(a), if such school normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are regularly carried on.

(h) Exemption for use by certain aircraft museums**(1) Exemption**

Under regulations prescribed by the Secretary, no tax shall be imposed under this section on any liquid sold for use or used by an aircraft museum in an aircraft or vehicle owned by such museum and used exclusively for purposes set forth in paragraph (2)(C).

(2) Definition of aircraft museum

For purposes of this subsection, the term "aircraft museum" means an organization—

(A) described in section 501(c)(3) which is exempt from income tax under section 501(a),

(B) operated as a museum under charter by a State or the District of Columbia, and

(C) operated exclusively for the procurement, care, and exhibition of aircraft of the type used for combat or transport in World War II.

[(i) Repealed. Pub. L. 108-357, title VIII, § 853(d)(2)(D), Oct. 22, 2004, 118 Stat. 1613]

(j) Sales by United States, etc.

The taxes imposed by this section shall apply with respect to liquids sold at retail by the United States, or by any agency or instrumentality of the United States, unless sales by such agency or instrumentality are by statute specifically exempted from such taxes.

[(k) Repealed. Pub. L. 108-357, title III, § 301(c)(6), Oct. 22, 2004, 118 Stat. 1461]

(l) Exemption for certain uses

No tax shall be imposed under this section on any liquid sold for use in, or used in, a helicopter or a fixed-wing aircraft for purposes of providing transportation with respect to which the requirements of subsection (f) or (g) of section 4261 are met.

(m) Certain alcohol fuels

(1) In general

In the case of the sale or use of any partially exempt methanol or ethanol fuel the rate of the tax imposed by subsection (a)(2) shall be—

(A) after September 30, 1997, and before April 1, 2012—

(i) in the case of fuel none of the alcohol in which consists of ethanol, 9.15 cents per gallon, and

(ii) in any other case, 11.3 cents per gallon, and

(B) after March 31, 2012—

(i) in the case of fuel none of the alcohol in which consists of ethanol, 2.15 cents per gallon, and

(ii) in any other case, 4.3 cents per gallon.

(2) Partially exempt methanol or ethanol fuel

The term “partially exempt methanol or ethanol fuel” means any liquid at least 85 percent of which consists of methanol, ethanol, or other alcohol produced from natural gas.

(Aug. 16, 1954, ch. 736, 68A Stat. 478; Mar. 30, 1955, ch. 18, §3(a)(1), 69 Stat. 14; Mar. 29, 1956, ch. 115, §3(a)(1), 70 Stat. 66; Apr. 2, 1956, ch. 160, §2(a)(1), 70 Stat. 89; June 29, 1956, ch. 462, title II, §202, 70 Stat. 387; Pub. L. 85-859, title I, §119(b)(1), Sept. 2, 1958, 72 Stat. 1286; Pub. L. 86-342, title II, §201(b), Sept. 21, 1959, 73 Stat. 613; Pub. L. 87-61, title II, §201(a), (c), (d), June 29, 1961, 75 Stat. 123, 124; Pub. L. 89-44, title VIII, §802(a)(2), June 21, 1965, 79 Stat. 159; Pub. L. 91-258, title II, §202, May 21, 1970, 84 Stat. 237; Pub. L. 91-605, title III, §303(a)(1), (2), Dec. 31, 1970, 84 Stat. 1743; Pub. L. 94-280, title III, §303(a)(1), (2), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, §§1904(a)(1)(B), (C), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1810, 1811, 1834; Pub. L. 94-530, §1(a), Oct. 17, 1976, 90 Stat. 2487; Pub. L. 95-599, title V, §502(a)(1), (b), Nov. 6, 1978, 92 Stat. 2756, 2757; Pub. L. 95-600, title VII, §703(l)(1), (2), Nov. 6, 1978, 92 Stat. 2942; Pub. L. 95-618, title II, §§221(b)(1), 222(a)(2), 233(a)(3)(B), Nov. 9, 1978, 92 Stat. 3185, 3187, 3191; Pub. L. 96-223, title II, §232(a)(2), Apr. 2, 1980, 94 Stat. 273; Pub. L. 96-298, §1(a), July 1, 1980, 94 Stat. 829; Pub. L. 97-248, title II, §279(a), (b)(1), Sept. 3, 1982, 96

Stat. 563; Pub. L. 97-424, title V, §§511(a)(2), (b)(1), (c)(2), (d)(2), (g)(1), 516(a)(1), (b)(1), Jan. 6, 1983, 96 Stat. 2169-2171, 2173, 2182, 2183; Pub. L. 98-369, div. A, title IX, §§911(a), 912(a), 913(a), title X, §1018(a), July 18, 1984, 98 Stat. 1005, 1007, 1008, 1021; Pub. L. 99-499, title V, §521(a)(2), (d)(1)-(3), Oct. 17, 1986, 100 Stat. 1776, 1779; Pub. L. 99-514, title IV, §422(a)(1), (2), title XVII, §1702(a), title XVIII, §1878(c)(1), Oct. 22, 1986, 100 Stat. 2229, 2773, 2903; Pub. L. 100-17, title V, §502(a)(1), (b)(1)-(3), (c)(1), Apr. 2, 1987, 101 Stat. 256, 257; Pub. L. 100-203, title X, §10502(b), Dec. 22, 1987, 101 Stat. 1330-441; Pub. L. 100-223, title IV, §§402(b), 404(b), 405(b)(3), Dec. 30, 1987, 101 Stat. 1532, 1533, 1535; Pub. L. 100-647, title I, §1017(c)(3), (4), title II, §2001(d)(2), (3)(A)-(D), Nov. 10, 1988, 102 Stat. 3576, 3595; Pub. L. 101-508, title XI, §§11211(a)(4), (b)(3), (6)(C)-(E)(i), (F), (d)(1), (2), (e)(1), (2), 11213(b)(2)(A), (B), (d)(2)(B), (e)(3), Nov. 5, 1990, 104 Stat. 1388-423, 1388-425 to 1388-427, 1388-433, 1388-436; Pub. L. 102-240, title VIII, §8002(b)(1), (2), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 103-66, title XIII, §§13163(a)(2), 13241(b)(2)(A), (B)(iii), (c), (e), (f)(1), (2), 13242(d)(3)-(13), Aug. 10, 1993, 107 Stat. 453, 510, 511, 522-524; Pub. L. 104-188, title I, §§1208, 1609(a)(3), (g)(3), (4)(A), Aug. 20, 1996, 110 Stat. 1776, 1841-1843; Pub. L. 105-2, §2(a)(3), Feb. 28, 1997, 111 Stat. 4; Pub. L. 105-34, title IX, §§902(b)(1), (2), 907(a), (b), title X, §§1031(a)(3), 1032(e)(1), (2), title XIV, §1435(b), title XVI, §1601(f)(4)(A), (B), Aug. 5, 1997, 111 Stat. 873, 875, 929, 935, 1053, 1090; Pub. L. 105-178, title IX, §§9002(a)(1)(A)-(C), 9003(a)(1)(A), (B), (b)(2)(A), 9006(a), June 9, 1998, 112 Stat. 499, 501, 502, 506; Pub. L. 105-206, title VI, §6010(g)(1), July 22, 1998, 112 Stat. 814; Pub. L. 108-357, title II, §241(a)(1), (2)(A), title III, §301(c)(5), (6), title VIII, §853(a)(6), (d)(2)(A)-(E), Oct. 22, 2004, 118 Stat. 1437, 1461, 1611-1613; Pub. L. 109-58, title XIII, §1362(b)(2), Aug. 8, 2005, 119 Stat. 1059; Pub. L. 109-59, title XI, §§11101(a)(1)(A)-(C), 11113(a), 11151(e)(2), 11161(b)(1), (3)(A), Aug. 10, 2005, 119 Stat. 1943, 1946, 1969-1971; Pub. L. 109-280, title XII, §1207(a), Aug. 17, 2006, 120 Stat. 1070; Pub. L. 109-432, div. A, title II, §208, Dec. 20, 2006, 120 Stat. 2946; Pub. L. 110-172, §6(d)(1)(A), (2)(A), (3), Dec. 29, 2007, 121 Stat. 2480, 2481; Pub. L. 112-30, title I, §142(a)(1)(A), (B), (2)(A), Sept. 16, 2011, 125 Stat. 355, 356.)

AMENDMENTS

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

Subsec. (m)(1)(A). Pub. L. 112-30, §142(a)(2)(A), substituted “April 1, 2012” for “October 1, 2011” in introductory provisions.

Subsec. (m)(1)(B). Pub. L. 112-30, §142(a)(1)(B), substituted “March 31, 2012” for “September 30, 2011” in introductory provisions.

2007—Subsec. (d)(1). Pub. L. 110-172, §6(d)(1)(A), inserted last sentence.

Subsec. (d)(5). Pub. L. 110-172, §6(d)(2)(A), (3), inserted “(b)(1)(A),” after “without regard to subsections”, struck out “(other than with respect to any sale for export under paragraph (3) thereof)” after “(f), (g)”, and inserted last sentence.

2006—Subsec. (b)(2)(B). Pub. L. 109-432, §208(c), substituted “and ethanol fuel produced from coal” for “or ethanol fuel” in heading.

Subsec. (b)(2)(C)(ii). Pub. L. 109-432, §208(b), substituted “2008” for “2007”.

Subsec. (b)(2)(D). Pub. L. 109-432, § 208(a), substituted “January 1, 2009” for “October 1, 2007”.

Subsec. (g)(5). Pub. L. 109-280, which directed the addition of par. (5) to section 4041(g), without specifying the act to be amended, was executed to subsec. (g) of this section, which is section 4041 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress.

2005—Subsec. (a)(1)(B). Pub. L. 109-59, § 11161(b)(3)(A), struck out last sentence which read as follows: “This subparagraph shall not apply to aviation-grade kerosene.”

Pub. L. 109-58, § 1362(b)(2)(A), inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate)” after “section 4081”.

Subsec. (a)(1)(C)(iii)(I). Pub. L. 109-59, § 11101(a)(1)(A), substituted “2011” for “2005”.

Subsec. (a)(2). Pub. L. 109-59, § 11113(a)(3), substituted “Alternative fuels” for “Special motor fuels” in heading.

Subsec. (a)(2)(A). Pub. L. 109-58, § 1362(b)(2)(A), inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate)” after “section 4081” in introductory provisions.

Subsec. (a)(2)(B). Pub. L. 109-59, § 11113(a)(1)(C), struck out concluding provisions which read as follows: “In the case of any sale or use after September 30, 2011, clause (i) shall be applied by substituting ‘3.2 cents’ for ‘13.6 cents’, and clause (iii) shall be applied by substituting ‘2.8 cents’ for ‘11.9 cents’.”

Pub. L. 109-59, § 11101(a)(1)(B), substituted “2011” for “2005” in concluding provisions.

Subsec. (a)(2)(B)(i). Pub. L. 109-59, § 11113(a)(1)(A), inserted “and” at end.

Subsec. (a)(2)(B)(ii). Pub. L. 109-59, § 11151(e)(2), substituted “section 45K(c)(3)” for “section 29(c)(3)”.

Pub. L. 109-59, § 11113(a)(1)(B), (D), added cl. (ii) and struck out former cl. (ii) which read as follows: “13.6 cents per gallon in the case of liquefied petroleum gas, and”.

Subsec. (a)(2)(B)(iii). Pub. L. 109-59, § 11113(a)(1)(B), struck out cl. (iii) which read as follows: “11.9 cents per gallon in the case of liquefied natural gas.”

Subsec. (a)(3)(A). Pub. L. 109-59, § 11113(a)(2)(A), substituted “18.3 cents per energy equivalent of a gallon of gasoline” for “48.54 cents per MCF (determined at standard temperature and pressure)” in concluding provisions.

Subsec. (a)(3)(C). Pub. L. 109-59, § 11113(a)(2)(B), substituted “energy equivalent of a gallon of gasoline” for “MCF”.

Subsec. (b)(1)(A). Pub. L. 109-58, § 1362(b)(2)(B), which directed amendment of subpar. (A) by striking out “or (d)(1)”, was executed by striking out “or (d)(1)” after “subsection (a)” to reflect the probable intent of Congress.

Subsec. (c). Pub. L. 109-59, § 11161(b)(1)(D), substituted “Certain liquids used as a fuel in aviation” for “Aviation-grade kerosene” in heading.

Subsec. (c)(1). Pub. L. 109-59, § 11161(b)(1)(A), substituted “any liquid for use as a fuel other than aviation gasoline” for “aviation-grade kerosene” in introductory provisions.

Subsec. (c)(2). Pub. L. 109-59, § 11161(b)(1)(B), substituted “liquid for use as a fuel other than aviation gasoline” for “aviation-grade kerosene”.

Pub. L. 109-58, § 1362(b)(2)(A), inserted “(other than such tax at the Leaking Underground Storage Tank Trust Fund financing rate)” after “section 4081”.

Subsec. (c)(3). Pub. L. 109-59, § 11161(b)(1)(C), added par. (3) and struck out former par. (3) which read as follows: “The rate of tax imposed by this subsection shall be the rate of tax applicable under section 4081(a)(2)(A)(iv) which is in effect at the time of such sale or use.”

Subsec. (d)(5). Pub. L. 109-58, § 1362(b)(2)(C), added par. (5).

Subsec. (m)(1)(A), (B). Pub. L. 109-59, § 11101(a)(1)(C), substituted “2011” for “2005” in introductory provisions.

2004—Subsec. (a)(1). Pub. L. 108-357, § 853(a)(6)(B), inserted “and kerosene” after “diesel fuel” in heading.

Subsec. (a)(1)(B). Pub. L. 108-357, § 853(a)(6)(A), inserted at end “This subparagraph shall not apply to aviation-grade kerosene.”

Subsec. (a)(1)(C)(ii)(I) to (III). Pub. L. 108-357, § 241(a)(1), added subcls. (I) to (III) and struck out former subcls. (I) to (III) which read as follows:

“(I) 6.8 cents per gallon after September 30, 1993, and before October 1, 1995,

“(II) 5.55 cents per gallon after September 30, 1995, and before November 1, 1998, and

“(III) 4.3 cents per gallon after October 31, 1998.”

Subsec. (b)(2)(B). Pub. L. 108-357, § 301(c)(5), substituted “coal (including peat)” for “a substance other than petroleum or natural gas”.

Subsec. (c). Pub. L. 108-357, § 853(d)(2)(A), amended heading and text of subsec. (c) generally, substituting provisions relating to imposition of tax upon aviation-grade kerosene and providing exemption for fuel previously taxed under section 4081, for provisions relating to imposition of tax on nongasoline fuels where no tax had been imposed under section 4091.

Subsec. (d)(2). Pub. L. 108-357, § 853(d)(2)(B), substituted “section 4081” for “section 4091” in concluding provisions.

Subsec. (d)(3), (4). Pub. L. 108-357, § 241(a)(2)(A), added par. (3) and redesignated former par. (3) as (4).

Subsec. (e). Pub. L. 108-357, § 853(d)(2)(C), struck out heading and text of subsec. (e). Text read as follows: “If a liquid on which tax was imposed on the sale thereof is taxable at a higher rate under subsection (c)(1) of this section on the use thereof, there is hereby imposed a tax equal to the difference between the tax so imposed and the tax payable at such higher rate.”

Subsec. (i). Pub. L. 108-357, § 853(d)(2)(D), struck out heading and text of subsec. (i). Text read as follows: “If any liquid is sold by any person for use as a fuel in an aircraft, it shall be presumed for purposes of this section that a tax imposed by this section applies to the sale of such liquid unless the purchaser is registered in such manner (and furnished such information in respect of the use of the liquid) as the Secretary shall by regulations provide.”

Subsec. (k). Pub. L. 108-357, § 301(c)(6), struck out subsec. (k) which related to rates of tax in the case of the sale or use of any fuels containing alcohol.

Subsec. (m)(1). Pub. L. 108-357, § 853(d)(2)(E), reenacted heading without change and amended text of par. (1) generally, substituting provisions relating to rates of tax after Sept. 30, 1997, and before Oct. 1, 2005, and rates of tax after Sept. 30, 2005, for provisions relating to rates of tax after Sept. 30, 1997, and before Oct. 1, 2005, rates of tax after Sept. 30, 2005, and rate of tax imposed by subsec. (c)(1).

1998—Subsec. (a)(1)(C)(ii)(II). Pub. L. 105-178, § 9006(a)(1), substituted “November 1, 1998” for “October 1, 1999”.

Subsec. (a)(1)(C)(ii)(III). Pub. L. 105-178, § 9006(a)(2), substituted “October 31, 1998” for “September 30, 1999”.

Subsec. (a)(1)(C)(iii)(I). Pub. L. 105-178, § 9002(a)(1)(A), substituted “2005” for “1999”.

Subsec. (a)(2)(B). Pub. L. 105-178, § 9002(a)(1)(B), substituted “2005” for “1999” in concluding provisions.

Subsec. (b)(2)(A)(i). Pub. L. 105-178, § 9003(b)(2)(A)(i), substituted “the applicable blender rate” for “5.4 cents”.

Subsec. (b)(2)(C). Pub. L. 105-178, § 9003(b)(2)(A)(ii), added subpar. (C). Former subpar. (C) redesignated (D).

Pub. L. 105-178, § 9003(a)(1)(A), substituted “2007” for “2000”.

Subsec. (b)(2)(D). Pub. L. 105-178, § 9003(b)(2)(A)(ii), redesignated subpar. (C) as (D).

Subsec. (k)(3). Pub. L. 105-178, § 9003(a)(1)(B), substituted “2007” for “2000”.

Subsec. (l). Pub. L. 105-206 substituted “subsection (f) or (g)” for “subsection (e) or (f)”.

Subsec. (m)(1)(A). Pub. L. 105-178, § 9002(a)(1)(C), substituted “2005” for “1999” in two places.

1997—Subsec. (a)(1)(A). Pub. L. 105-34, § 902(b)(1), substituted “or a diesel-powered train” for “, a diesel-pow-

ered train, or a diesel-powered boat” in cls. (i) and (ii) and “vehicle or train” for “vehicle, train, or boat” in cl. (i).

Subsec. (a)(1)(D). Pub. L. 105-34, §902(b)(2), struck out heading and text of subpar. (D). Text read as follows: “In the case of any sale for use, or use, of fuel in a diesel-powered motorboat—

“(i) no tax shall be imposed by subsection (a) or (d)(1) during the period beginning on the date which is 7 days after the date of the enactment of the Small Business Job Protection Act of 1996 and ending on December 31, 1997,

“(ii) effective during the period after September 30, 1999, and before January 1, 2000, the rate of tax imposed by this paragraph is 24.3 cents per gallon, and

“(iii) the termination of the tax under subsection (d) shall not occur before January 1, 2000.”

Subsec. (a)(2). Pub. L. 105-34, §907(a)(1), amended heading and text of par. (2) generally. Prior to amendment, text read as follows: “There is hereby imposed a tax on benzol, benzene, naphtha, liquefied petroleum gas, casing head and natural gasoline, or any other liquid (other than kerosene, gas oil, or fuel oil, or any product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a motor vehicle or motorboat for use as a fuel in such motor vehicle or motorboat, or

“(B) used by any person as a fuel in a motor vehicle or motorboat unless there was a taxable sale of such liquid under subparagraph (A).

The rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4081(a)(2)(A)(i) on gasoline which is in effect at the time of such sale or use.”

Pub. L. 105-34, §1601(f)(4)(B), substituted “section 4081(a)(2)(A)(i)” for “section 4081(a)(2)(A)” in concluding provisions.

Subsec. (a)(2)(A). Pub. L. 105-34, §1032(e)(1), struck out “kerosene,” after “(other than” in introductory provisions.

Subsec. (c)(1). Pub. L. 105-34, §1032(e)(2), substituted “kerosene and any other liquid” for “any liquid” in introductory provisions.

Subsec. (c)(2). Pub. L. 105-34, §1435(b), inserted “or by reason of section 4261(h)” before period at end.

Subsec. (c)(3). Pub. L. 105-2 amended heading and text of par. (3) generally. Prior to amendment, text read as follows: “The taxes imposed by paragraph (1) shall apply during the period beginning on September 1, 1982, and ending on December 31, 1995, and during the period beginning on the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996 and ending on December 31, 1996. The termination under the preceding sentence shall not apply to so much of the tax imposed by paragraph (1) as does not exceed 4.3 cents per gallon.”

Subsec. (c)(3)(B). Pub. L. 105-34, §1031(a)(3), substituted “September 30, 2007” for “September 30, 1997”.

Subsec. (d)(1). Pub. L. 105-34, §907(a)(2), inserted “and other than liquefied natural gas” after “liquefied petroleum gas”.

Subsec. (I). Pub. L. 105-34, §1601(f)(4)(A), struck out “helicopter” after “certain” in heading and inserted “or a fixed-wing aircraft” after “helicopter” in text.

Subsec. (m)(1)(A). Pub. L. 105-34, §907(b), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “the rate of the tax imposed by subsection (a)(2) shall be—

“(i) 11.3 cents per gallon after September 30, 1993, and before October 1, 1999, and

“(ii) 4.3 cents per gallon after September 30, 1999, and”.

1996—Subsec. (a)(1)(D). Pub. L. 104-188, §1208, added cl. (i) and redesignated former cls. (i) and (ii) as (ii) and (iii), respectively.

Subsec. (c)(2). Pub. L. 104-188, §1609(g)(3)(A), redesignated par. (4) as (2) and struck out former par. (2) which read as follows:

“(2) GASOLINE.—There is hereby imposed a tax (at the rate specified in paragraph (3)) upon gasoline (as defined in section 4083)—

“(A) sold by any person to an owner, lessee, or other operator of an aircraft, for use as a fuel in such aircraft in noncommercial aviation; or

“(B) used by any person as a fuel in an aircraft in noncommercial aviation, unless there was a taxable sale of such product under subparagraph (A).

The tax imposed by this paragraph shall be in addition to any tax imposed under section 4081.”

Subsec. (c)(3). Pub. L. 104-188, §1609(g)(3), redesignated par. (5) as (3) and substituted “paragraph (1)” for “paragraphs (1) and (2)”, and struck out former par. (3) which read as follows:

“(3) RATE OF TAX.—The rate of tax imposed by paragraph (2) on any gasoline is 1 cent per gallon.”

Subsec. (c)(4). Pub. L. 104-188, §1609(g)(3)(A), redesignated par. (4) as (2).

Subsec. (c)(5). Pub. L. 104-188, §1609(g)(3)(A), redesignated par. (5) as (3).

Pub. L. 104-188, §1609(a)(3), inserted “, and during the period beginning on the date which is 7 calendar days after the date of the enactment of the Small Business Job Protection Act of 1996 and ending on December 31, 1996” after “December 31, 1995”.

Subsec. (k)(1)(A) to (C). Pub. L. 104-188, §1609(g)(4)(A), inserted “and” at end of subpar. (A), substituted period for “, and” at end of subpar. (B), and struck out subpar. (C) which read as follows: “no tax shall be imposed by subsection (c)(2).”

1993—Subsec. (a)(1). Pub. L. 103-66, §13242(d)(3), amended heading and text of par. (1) generally. Prior to amendment, text read as follows: “There is hereby imposed a tax on any liquid (other than any product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a diesel-powered highway vehicle or diesel-powered boat for use as a fuel in such vehicle or boat, or

“(B) used by any person as a fuel in a diesel-powered highway vehicle or diesel-powered boat unless there was a taxable sale of such liquid under subparagraph (A).

The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the diesel fuel deficit reduction rate in effect under section 4091 at the time of such sale or use. No tax shall be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.”

Pub. L. 103-66, §13163(a)(2), substituted “diesel-powered highway vehicle or diesel-powered boat” for “diesel-powered highway vehicle” in subpars. (A) and (B) and “such vehicle or boat” for “such vehicle” in subpar. (A).

Subsec. (a)(2). Pub. L. 103-66, §13242(d)(4), in introductory provisions, struck out “or paragraph (1) of this subsection” after “section 4081” and, in closing provisions, substituted “The rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4081(a)(2)(A) on gasoline which is in effect at the time of such sale or use.” for “The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the deficit reduction rate in effect under section 4081 at the time of such sale or use.”

Subsec. (a)(3). Pub. L. 103-66, §13241(e)(1), added par. (3).

Subsec. (b)(1)(B). Pub. L. 103-66, §13242(d)(5)(A), substituted “paragraph (1)(B), (2)(B), or (3)(A)(ii)” for “paragraph (1)(B) or (2)(B)” and inserted before period at end “(if any)”.

Subsec. (b)(1)(C). Pub. L. 103-66, §13242(d)(5)(B), inserted before period at end “; except that such term shall not, for purposes of subsection (a)(1), include use in a diesel-powered train”.

Subsec. (b)(2)(A)(i). Pub. L. 103-66, §13242(d)(5)(C), struck out “Highway Trust Fund financing” before “rate applicable”.

Subsec. (c)(1). Pub. L. 103-66, §13242(d)(6), substituted “The rate of the tax imposed by this paragraph shall be the rate of tax specified in section 4091(b)(1) which is in

effect at the time of such sale or use.” for “The rate of the tax imposed by this paragraph shall be the sum of the Airport and Airway Trust Fund financing rate and the aviation fuel deficit reduction rate in effect under section 4091 at the time of such sale or use.” in concluding provisions.

Pub. L. 103-66, § 13241(b)(2)(B)(iii), struck out “of 17.5 cents per gallon” before “upon any liquid” in introductory provisions and inserted “The rate of the tax imposed by this paragraph shall be the sum of the Airport and Airway Trust Fund financing rate and the aviation fuel deficit reduction rate in effect under section 4091 at the time of such sale or use.” before last sentence in concluding provisions.

Subsec. (c)(2). Pub. L. 103-66, § 13242(d)(7), substituted “gasoline (as defined in section 4083)” for “any product taxable under section 4081”.

Subsec. (c)(3). Pub. L. 103-66, § 13241(b)(2)(A), amended heading and text of par. (3) generally. Prior to amendment, text read as follows: “The rate of tax imposed by paragraph (2) on any gasoline is the excess of 15 cents a gallon over the sum of the Highway Trust Fund financing rate plus the deficit reduction rate at which tax was imposed on such gasoline under section 4081.”

Subsec. (c)(5). Pub. L. 103-66, § 13242(d)(8), inserted at end “The termination under the preceding sentence shall not apply to so much of the tax imposed by paragraph (1) as does not exceed 4.3 cents per gallon.”

Subsec. (d)(1). Pub. L. 103-66, § 13241(e)(2), substituted “subsection (a)(1) or (2)” for “subsection (a)” before “on such sale or use”.

Subsec. (d)(2). Pub. L. 103-66, § 13242(d)(9), (10), redesignated par. (3) as (2), substituted “(other than gasoline (as defined in section 4083))” for “(other than any product taxable under section 4081)”, and struck out heading and text of former par. (2). Text read as follows: “There is hereby imposed a tax of 0.1 cent a gallon on any liquid (other than a product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a diesel-powered train for use as a fuel in such train, or

“(B) used by any person as a fuel in a diesel-powered train unless there was a taxable sale of such liquid under subparagraph (A).

No tax shall be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.”

Subsec. (d)(3), (4). Pub. L. 103-66, § 13242(d)(9), redesignated pars. (3) and (4) as (2) and (3), respectively.

Subsec. (f)(3). Pub. L. 103-66, § 13241(f)(1), struck out heading and text of par. (3). Text read as follows: “Except with respect to the taxes imposed by subsection (d), paragraph (1) shall not apply on and after October 1, 1999.”

Subsec. (g). Pub. L. 103-66, § 13241(f)(2), struck out at end “Except with respect to the taxes imposed by subsection (d), paragraphs (2) and (4) shall not apply on and after October 1, 1999.”

Subsec. (k)(1)(A). Pub. L. 103-66, § 13242(d)(11), struck out “Highway Trust Fund financing” before “rates under paragraphs” and substituted “section 4081(c)” for “sections 4081(c) and 4091(c), as the case may be”.

Subsec. (k)(1)(B). Pub. L. 103-66, § 13242(d)(12), substituted “4091(c)” for “4091(d)”.

Subsec. (m)(1)(A). Pub. L. 103-66, § 13242(d)(13), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “under subsection (a)(2)—

“(i) the Highway Trust Fund financing rate shall be 5.75 cents per gallon, and

“(ii) the deficit reduction rate shall be 5.55 cents per gallon.”

Pub. L. 103-66, § 13241(c), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “under subsection (a)(2) the Highway Trust Fund financing rate shall be 5.75 cents per gallon and the deficit reduction rate shall be 1.25 cents per gallon, and”.

Subsec. (m)(1)(B). Pub. L. 103-66, § 13242(d)(13), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “the rate of the tax imposed by sub-

section (c)(1) shall be the comparable rate under section 4091(d)(1).”

1991—Subsecs. (f)(3), (g). Pub. L. 102-240 substituted “1999” for “1995”.

1990—Subsec. (a)(1). Pub. L. 101-508, § 11211(b)(6)(C)(i), struck out “of 15 cents a gallon” after “imposed a tax” in introductory provisions and inserted before last sentence “The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the diesel fuel deficit reduction rate in effect under section 4091 at the time of such sale or use.”

Subsec. (a)(2). Pub. L. 101-508, § 11211(b)(3), substituted “imposed a tax” for “imposed a tax of 9 cents a gallon” in introductory provisions and inserted at end “The rate of the tax imposed by this paragraph shall be the sum of the Highway Trust Fund financing rate and the deficit reduction rate in effect under section 4081 at the time of such sale or use.”

Subsec. (a)(3). Pub. L. 101-508, § 11211(b)(6)(C)(ii), struck out par. (3) which provided that on and after Oct. 1, 1993, the taxes imposed by subsec. (a) shall not apply.

Subsec. (b)(2)(A)(i). Pub. L. 101-508, § 11211(b)(6)(D), amended cl. (i) generally. Prior to amendment, cl. (i) read as follows: “subsection (a)(2) shall be applied by substituting ‘3 cents’ for ‘9 cents’, and”.

Subsec. (b)(2)(C). Pub. L. 101-508, § 11211(e)(1), substituted “2000” for “1993”.

Subsec. (c)(1). Pub. L. 101-508, § 11213(b)(2)(A), substituted “17.5 cents” for “14 cents”.

Subsec. (c)(3). Pub. L. 101-508, § 11211(a)(4), substituted “15 cents” for “12 cents” and “the sum of the Highway Trust Fund financing rate plus the deficit reduction rate” for “the Highway Trust Fund financing rate”.

Subsec. (c)(5). Pub. L. 101-508, § 11213(d)(2)(B), substituted “1995” for “1990”.

Subsec. (c)(6). Pub. L. 101-508, § 11213(e)(3), struck out par. (6) which provided cross reference to section 4283 for reduction of rates of taxes imposed by subsec. (c)(1) and (2) in certain circumstances.

Subsecs. (f)(3), (g). Pub. L. 101-508, § 11211(d)(1), (2), substituted “1995” for “1993”.

Subsec. (k)(1)(A). Pub. L. 101-508, § 11211(b)(6)(E)(i), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “subsection (a)(1) shall be applied by substituting ‘9 cents’ for ‘15 cents’, and”.

Subsec. (k)(1)(B). Pub. L. 101-508, § 11213(b)(2)(B)(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “no tax shall be imposed by subsection (c)(1), and”.

Pub. L. 101-508, § 11211(b)(6)(E)(i), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “subsection (a)(2) shall be applied by substituting ‘3 cents’ for ‘9 cents’, and”.

Subsec. (k)(1)(C). Pub. L. 101-508, § 11211(b)(6)(E)(i), amended subpar. (C) generally. Prior to amendment, subpar. (C) read as follows: “no tax shall be imposed by subsection (c).”

Subsec. (k)(3). Pub. L. 101-508, § 11211(e)(2), substituted “2000” for “1993”.

Subsec. (m)(1)(A). Pub. L. 101-508, § 11211(b)(6)(F), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “subsection (a)(2) shall be applied by substituting ‘4½ cents’ for ‘9 cents’, and”.

Subsec. (m)(1)(B). Pub. L. 101-508, § 11213(b)(2)(B)(ii), amended subpar. (B) generally. Prior to amendment, subpar. (B) read as follows: “no tax shall be imposed by subsection (c).”

1988—Subsec. (b)(1)(A). Pub. L. 100-647, § 2001(d)(3)(A), inserted reference to subsection (d)(1).

Subsec. (b)(1)(B). Pub. L. 100-647, § 2001(d)(3)(B), inserted “and by the corresponding provision of subsection (d)(1)” before the period.

Subsec. (b)(1)(C). Pub. L. 100-647, § 1017(c)(3), substituted “section 6421(e)(2)” for “section 6421(d)(2)”.

Subsec. (b)(2)(A). Pub. L. 100-647, § 2001(d)(3)(D), amended subpar. (A) generally, inserting “(i)” before “subsection (a)(2)” and adding cl. (ii).

Subsec. (b)(3). Pub. L. 100-647, § 2001(d)(3)(C), struck out par. (3) which coordinated subsec. (b) with taxes imposed by subsec. (d).

Subsec. (c)(3). Pub. L. 100-647, §2001(d)(2), substituted “the Highway Trust Fund financing rate at which” for “the rate at which”.

Subsec. (f)(3). Pub. L. 100-647, §1017(c)(4), amended par. (3) generally, substituting “paragraph (1) shall not apply on and after October 1, 1993” for “on and after October 1, 1993, paragraph (1) shall not apply”.

1987—Subsec. (a)(1). Pub. L. 100-203, §10502(b)(1), in heading substituted “Tax on diesel fuel where no tax imposed on fuel under section 4091” for “Diesel fuel” and in text inserted sentence at end that no tax be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.

Subsec. (a)(3). Pub. L. 100-17, §502(a)(1), substituted “1993” for “1988”.

Subsec. (b)(2)(C). Pub. L. 100-17, §502(b)(1), substituted “1993” for “1988”.

Subsec. (c)(1). Pub. L. 100-203, §10502(b)(2), in heading substituted “Tax on nongasoline fuels where no tax imposed on fuel under section 4091” for “In general” and in text inserted sentence at end that no tax be imposed by this paragraph on the sale or use of any liquid if there was a taxable sale of such liquid under section 4091.

Subsec. (c)(5). Pub. L. 100-223, §402(b), substituted “1990” for “1987”.

Subsec. (c)(6). Pub. L. 100-223, §405(b)(3), added par. (6).

Subsec. (d)(1). Pub. L. 100-203, §10502(b)(3), added par. (1), substituting new heading for “Liquids other than gasoline, etc., used in motor vehicles, motorboats, or trains”, and struck out text of former par. (1) which read as follows: “In addition to the taxes imposed by subsection (a), there is hereby imposed a tax of 0.1 cents a gallon on benzol, benzene, naphtha, casing head and natural gasoline, or any other liquid (other than kerosene, gas oil, liquefied petroleum gas, or fuel oil, or any product taxable under section 4081)—

“(A) sold by any person to an owner, lessee, or other operator of a motor vehicle, motorboat, or train for use as a fuel in such motor vehicle, motorboat, or train, or

“(B) used by any person as a fuel in a motor vehicle, motorboat, or train unless there was a taxable sale of such liquid under subparagraph (A).”

Subsec. (d)(2). Pub. L. 100-203, §10502(b)(3), added par. (2), substituting new heading for “Liquids used in aviation”, and struck out text of former par. (2) which read as follows: “In addition to the taxes imposed by subsection (c) and section 4081, there is hereby imposed a tax of 0.1 cents a gallon on any liquid—

“(A) sold by any person to an owner, lessee, or other operator of an aircraft for use as a fuel in such aircraft, or

“(B) used by any person as a fuel in an aircraft unless there was a taxable sale of such liquid under subparagraph (A).”

The tax imposed by this paragraph shall not apply to any product taxable under section 4081 which is used as a fuel in an aircraft other than in noncommercial aviation.”

Subsec. (d)(3), (4). Pub. L. 100-203, §10502(b)(3), added par. (3) and redesignated former par. (3) as (4).

Subsecs. (f)(3), (g). Pub. L. 100-17, §502(b)(2), (3), substituted “1993” for “1988”.

Subsec. (k)(3). Pub. L. 100-17, §502(c)(1), substituted “September 30, 1993” for “December 31, 1992”.

Subsec. (l). Pub. L. 100-223, §404(b), amended subsec. (l) generally. Prior to amendment, subsec. (l) read as follows: “No tax shall be imposed under this section on any liquid sold for use in, or used in, a helicopter for the purpose of—

“(1) transporting individuals, equipment, or supplies in the exploration for, or the development or removal of, hard minerals, oil, or gas, or

“(2) the planting, cultivation, cutting or transportation of, or caring for, trees (including logging operation),

but only if the helicopter does not take off from, or land at, a facility eligible for assistance under the Air-

port and Airway Development Act of 1970, or otherwise use services provided pursuant to the Airport and Airway Improvement Act of 1982 during such use.”

Subsec. (n). Pub. L. 100-203, §10502(b)(4), struck out subsec. (n) which related to tax on diesel fuel for highway vehicle use being imposed on sale to retailer.

1986—Subsec. (b). Pub. L. 99-514, §422(a)(2), substituted “reduction in tax” for “exemption” in heading.

Subsec. (b)(2)(A). Pub. L. 99-514, §422(a)(1), amended subpar. (A) generally. Prior to amendment, subpar. (A) read as follows: “No tax shall be imposed by subsection (a) on any qualified methanol or ethanol fuel.”

Subsec. (b)(3). Pub. L. 99-499, §521(d)(1), added par. (3). Subsecs. (d), (e). Pub. L. 99-499, §521(a)(2), added subsec. (d) and redesignated former subsec. (d) as (e).

Subsec. (f)(3). Pub. L. 99-499, §521(d)(2), substituted “Except with respect to the taxes imposed by subsection (d), on and after” for “On and after”.

Subsec. (g). Pub. L. 99-499, §521(d)(3), substituted “Except with respect to the taxes imposed by subsection (d), paragraphs” for “Paragraphs” in last sentence.

Subsec. (l)(1). Pub. L. 99-514, §1879(c)(1), amended par. (1) generally. Prior to amendment, par. (1) read as follows:

“transporting individuals, equipment, or supplies in—

“(A) the exploration for, or the development or removal of, hard minerals, or

“(B) the exploration for oil or gas, or”.

Subsec. (n). Pub. L. 99-514, §1702(a), added subsec. (n). 1984—Subsec. (a)(1). Pub. L. 98-369, §911(a), substituted “15 cents” for “9 cents”.

Subsec. (k)(1). Pub. L. 98-369, §912(a), in amending par. (1) generally, substituted “liquid” for “liquid fuel” in provisions preceding subpar. (A), in subpar. (A), substituted “subsection (a)(1) shall be applied by substituting ‘9 cents’ for ‘15 cents’, and” for “subsection (a) shall be applied by substituting ‘4 cents’ for ‘9 cents’ each place it appears, and”, added subpar. (B), and redesignated former subpar. (B) as (C).

Subsec. (l)(1). Pub. L. 98-369, §1018(a), designated existing provisions as subpar. (A) and added subpar. (B).

Subsec. (m). Pub. L. 98-369, §913(a), added subsec. (m). 1983—Subsec. (a). Pub. L. 97-424, §§511(a)(2), 516(a)(1)(A), added subsec. (a), and struck out former subsec. (a) which provided for a tax of 4 cents a gallon on diesel fuel.

Subsec. (b). Pub. L. 97-424, §511(b)(1), (c)(2), added subsec. (b), and struck out former subsec. (b) which provided for a tax of 4 cents a gallon on special motor fuels.

Subsec. (c)(3). Pub. L. 97-424, §511(g)(1), substituted provision that the rate of tax imposed by par. (2) on any gasoline is the excess of 12 cents a gallon over the rate at which tax was imposed on such gasoline under section 4081 for provision that the rate of tax imposed by par. (2) was 8 cents a gallon (10½ cents a gallon in the case of any gasoline with respect to which a tax was imposed under section 4081 at the rate set forth in subsec. (b) thereof).

Subsec. (e). Pub. L. 97-424, §516(a)(1)(B), struck out subsec. (e) which provided that the taxes imposed by subsecs. (a) and (b) would be 1½ cents a gallon and that second and third sentences of subsecs. (a) and (b) would not apply on and after Oct. 1, 1984.

Subsec. (f)(3). Pub. L. 97-424, §516(b)(1)(A), added par. (3).

Subsec. (g). Pub. L. 97-424, §516(b)(1)(B), inserted provision that pars. (2) and (4) shall not apply on and after Oct. 1, 1988.

Subsec. (k). Pub. L. 97-424, §511(d)(2), in par. (1) substituted provisions for a 4-cent tax on the sale or use of any liquid fuel at least 10 percent of which consists of alcohol for provisions that no tax be imposed by this section on the sale or use of such fuel, and in par. (2) substituted “to which paragraph (1) applied” for “on which tax was not imposed by reason of this subsection” after “alcohol” and inserted provision that any tax imposed on such sale shall be reduced by the amount (if any) of the tax imposed on the sale of such mixture.

1982—Subsec. (c). Pub. L. 97-248, §279(a), in par. (1) substituted “14 cents” for “7 cents”, in par. (3) substituted “8 cents a gallon (10½ cents a gallon in the case of any gasoline with respect to which a tax is imposed under section 4081 at the rate set forth in subsection (b) thereof)” for “3 cents a gallon”, and in par. (5) substituted provisions that the taxes imposed by pars. (1) and (2) shall apply during the period beginning on Sept. 1, 1982, and ending on Dec. 31, 1987, for provisions that on and after Oct. 1, 1980, the taxes imposed by pars. (1) and (2) would not apply.

Subsec. (l). Pub. L. 97-248, §279(b)(1), added subsec. (l). 1980—Subsec. (c)(5). Pub. L. 96-298 extended termination date to “October 1, 1980” from “July 1, 1980”.

Subsec. (k)(3). Pub. L. 96-223 added par. (3). 1978—Subsec. (b). Pub. L. 95-618, §§222(a)(2), 233(a)(3)(B), substituted “, in a qualified business use” for “otherwise than as a fuel in a highway vehicle (A) which (at the time of such sale or use) is registered, or is required to be registered, for highway use under the laws of any State or foreign country, or (B) which, in the case of a highway vehicle owned by the United States, is used on the highway” and “is used otherwise than in a qualified business use” for “is used as a fuel in a highway vehicle (A) which (at the time of such use) is registered, or is required to be registered, for highway use under the laws of any State or foreign country, or (B) which, in the case of a highway vehicle owned by the United States, is used on the highway” and inserted provision that for purposes of this subsection “qualified business use” has the meaning given to such term by section 6421(d)(2).

Subsec. (c)(3). Pub. L. 95-599, §502(b), struck out termination date of Sept. 30, 1979 for 3 cents per gallon rate of tax and struck out provision for a 5½ cents per gallon rate of tax after such date.

Subsec. (e). Pub. L. 95-599, §502(a)(1), substituted “1984” for “1979”.

Subsec. (h)(2). Pub. L. 95-600, §703(l)(1), substituted “term ‘aircraft museum’ means” for “term ‘aircraft’ means”.

Subsecs. (i), (j). Pub. L. 95-600, §703(l)(2), redesignated subsec. (i), relating to sales by United States, or by any agency or instrumentality of United States, as (j).

Subsec. (k). Pub. L. 95-618, §221(b)(1), added subsec. (k).

1976—Subsec. (c)(3). Pub. L. 94-280, §303(a)(1), substituted “1979” for “1977” in two places.

Subsec. (e). Pub. L. 94-280, §303(a)(2), substituted “1979” for “1977”.

Subsec. (f)(1). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (g). Pub. L. 94-455, §§1904(a)(1)(B), 1906(b)(13)(A), designated existing provisions as par. (1), substituted “Other exemptions” for “Exemptions for use as supplies for vessels” after “(g)”, struck out “or his delegate” after “Secretary”, and added pars. (2) to (4) and definition of “nonprofit educational organization”.

Subsec. (h). Pub. L. 94-530 added subsec. (h). Former subsec. (h) redesignated “(i) Registration”.

Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (i). Pub. L. 94-455, §1904(a)(1)(C), added subsec. (i) relating to sales by United States.

Pub. L. 94-530 redesignated former subsec. (h) as “(i) Registration”.

1970—Subsec. (b). Pub. L. 91-258, §202(b)(1) and (2), substituted “motor vehicle or motorboat” for “motor vehicle, motorboat, or airplane”, twice in par. (1) and once in par. (2), and “in” for “for the propulsion of” in par. (1) preceding “such motor vehicle”, in par. (2) preceding “a motor vehicle” and in text following par. (2) before “a highway vehicle (A)” in two places, respectively.

Subsec. (c). Pub. L. 91-258, §202(a), added subsec. (c). Former subsec. (c) redesignated (e).

Subsec. (c)(3). Pub. L. 91-605, §303(a)(1), substituted “1977” for “1972” in two places.

Subsec. (d). Pub. L. 91-258, §202(a), added subsec. (d). Former subsec. (d) redesignated (f).

Subsec. (e). Pub. L. 91-605, §303(a)(2), substituted “1977” for “1972”.

Pub. L. 91-258, §202(a), redesignated former subsec. (c) as (e), substituting in par. (1) “subsections (a) and (b)” and “,” for “this section” and “;”. Former subsec. (e) redesignated (g).

Subsec. (f). Pub. L. 91-258, §202(a), redesignated former subsec. (d) as (f), substituting in par. (1) prohibition against imposition of tax “under this section on any liquid sold for use or used on a farm for farming purposes” for prior provisions that “(A) no tax shall be imposed under subsection (a)(1) or (b)(1) on the sale of any liquid sold for use on a farm for farming purposes, and (B) no tax shall be imposed under subsection (a)(2) or (b)(2) on the use of any liquid used on a farm for farming purposes”.

Subsec. (g). Pub. L. 91-258, §202(a), redesignated former subsec. (e) as (g), substituting “this section on any liquid sold” for “subsection (b) in the case of any fuel sold”.

Subsec. (h). Pub. L. 91-258, §202(a), added subsec. (h). 1965—Subsec. (b). Pub. L. 89-44 inserted “casinghead and natural gasoline,” after “liquefied petroleum gas,” in text preceding par. (1).

1961—Subsec. (a). Pub. L. 87-61, §201(a), increased tax on diesel fuel from 3 to 4 cents a gallon, and substituted “a tax of 2 cents a gallon shall be imposed under paragraph (2)” for “a tax of 1 cent a gallon shall be imposed under paragraph (2)”.

Subsec. (b). Pub. L. 87-61, §201(a), increased tax on special motor fuels from 3 to 4 cents a gallon, and substituted “a tax of 2 cents a gallon shall be imposed under paragraph (2)” for “a tax of 1 cent a gallon shall be imposed under paragraph (2)”.

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

Subsec. (f). Pub. L. 87-61, §201(d), repealed subsec. (f) which authorized a temporary increase in taxes under subsecs. (a) and (b).

1959—Subsecs. (a), (b). Pub. L. 86-342, §201(b)(2), struck out “in lieu of 3 cents a gallon” after “shall be 2 cents a gallon”.

Subsec. (f). Pub. L. 86-342, §201(b)(1), added subsec. (f). 1958—Subsec. (e). Pub. L. 85-859 added subsec. (e).

1956—Subsec. (a). Act June 29, 1956, §202(a), increased tax on diesel fuel from 2 cents a gallon to 3 cents a gallon, and inserted provisions which retained tax at 2 cents a gallon for diesel fuel used in vehicles not registered, and not required to be registered, for highway use, or vehicles owned by the United States and not used on the highway.

Subsec. (b). Act June 29, 1956, §202(b), increased tax on special motor fuels from 2 cents a gallon to 3 cents a gallon, and inserted provisions which retained tax at 2 cents a gallon for special motor fuels sold for use or used otherwise than as a fuel for the propulsion of a highway vehicle which is registered, or is required to be registered, for highway use, or vehicles owned by the United States used on the highway.

Subsec. (c). Act June 29, 1956, §202(c), substituted “July 1, 1972” for “April 1, 1956” and provided for non-application of second and third sentences of subsec. (a) and (b).

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

Subsec. (d). Act Apr. 2, 1956, added subsec. (d). 1955—Subsec. (c). Act Mar. 30, 1955, substituted “April 1, 1956” for “April 1, 1955”.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by 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.

EFFECTIVE DATE OF 2007 AMENDMENT

Amendments 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 amendments relate, and amendment by section 6(d)(3) of Pub. L. 110-172 ap-

plicable to fuel sold for use or used after Dec. 29, 2007, 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

Pub. L. 109-280, title XII, §1207(g), Aug. 17, 2006, 120 Stat. 1072, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section and sections 4221, 4253, 4483, 6416, 6421, and 7701 of this title] shall take effect on January 1, 2007.

“(2) SUBSECTION (d).—The amendment made by subsection (d) [amending section 4483 of this title] shall apply to taxable periods beginning on or after July 1, 2007.”

EFFECTIVE DATE OF 2005 AMENDMENTS

Pub. L. 109-59, title XI, §11101(e), Aug. 10, 2005, 119 Stat. 1945, provided that: “The amendments made by this section [amending this section, sections 4051, 4071, 4081, 4221, 4481 to 4483, 6412, 9503, and 9504 of this title, and section 4601-11 of Title 16, Conservation] shall take effect on the date of the enactment of this Act [Aug. 10, 2005].”

Pub. L. 109-59, title XI, §11113(d), Aug. 10, 2005, 119 Stat. 1949, provided that: “The amendments made by this section [amending this section and sections 4101, 6426, and 6427 of this title] shall apply to any sale or use for any period after September 30, 2006.”

Amendment by section 11151(e)(2) of Pub. L. 109-59 effective as if included in the provision of the Energy Tax Incentives Act of 2005, Pub. L. 109-58, title XIII, to which such amendment relates, see section 11151(f)(3) of Pub. L. 109-59, set out as a note under section 38 of this title.

Pub. L. 109-59, title XI, §11161(e), Aug. 10, 2005, 119 Stat. 1973, provided that: “The amendments made by this section [amending this section and sections 4081, 4082, 6427, 9502, and 9503 of this title] shall apply to fuels or liquids removed, entered, or sold after September 30, 2005.”

Pub. L. 109-58, title XIII, §1362(d), Aug. 8, 2005, 119 Stat. 1060, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting section 6430 of this title and amending this section and sections 4081, 4082, and 9508 of this title] shall take effect on October 1, 2005.

“(2) NO EXEMPTION.—The amendments made by subsection (b) [enacting section 6430 of this title and amending this section and section 4082 of this title] shall apply to fuel entered, removed, or sold after September 30, 2005.”

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title II, §241(c), Oct. 22, 2004, 118 Stat. 1438, provided that: “The amendments made by this section [amending this section and sections 4042, 4082, 6421, and 6427 of this title] shall take effect on January 1, 2005.”

Amendment by section 301(c)(5), (6) 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.

Pub. L. 108-357, title VIII, §853(e), Oct. 22, 2004, 118 Stat. 1614, provided that: “The amendments made by this section [amending this section and sections 4081 to 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] shall apply to aviation-grade kerosene removed, entered, or sold after December 31, 2004.”

EFFECTIVE DATE OF 1998 AMENDMENTS

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.

Amendment by section 9003(b)(2)(A) 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

Section 902(c) of Pub. L. 105-34 provided that: “The amendments made by this section [amending this section and sections 4083 and 6421 of this title] shall take effect on January 1, 1998.”

Section 907(c) of Pub. L. 105-34 provided that: “The amendments made by this section [amending this section] shall take effect on October 1, 1997.”

Section 1031(e)(1) of Pub. L. 105-34 provided that: “The amendments made by subsection (a) [amending this section and sections 4081 and 4091 of this title] shall apply take effect [sic] on October 1, 1997.”

Pub. L. 105-34, title X, §1032(f), Aug. 5, 1997, 111 Stat. 935, as amended by Pub. L. 105-178, title IX, §9008, June 9, 1998, 112 Stat. 506; Pub. L. 106-170, title V, §524, Dec. 17, 1999, 113 Stat. 1928, provided that:

“(1) Except as provided in paragraph (2), the amendments made by this section [amending this section and sections 4081 to 4083, 4093, 4101, 6416, 6427, 6715, 7232, 9503, and 9508 of this title] shall take effect on July 1, 1998.

“(2) The amendment made by subsection (d) [amending section 4101 of this title] shall take effect on January 1, 2002.”

Section 1435(c)(2) of Pub. L. 105-34 provided that: “The amendment made by subsection (b) [amending this section] shall take effect on October 1, 1997.”

Amendment by section 1601(f)(4)(A), (B) of Pub. L. 105-34 effective as if included in the provisions of the Small Business Job Protection Act of 1996, Pub. L. 104-188, to which it relates, see section 1601(j) of Pub. L. 105-34, set out as a note under section 23 of this title.

Section 2(e)(1) of Pub. L. 105-2 provided that: “The amendments made by subsection (a) [amending this section and sections 4081 and 4091 of this title] shall apply to periods beginning on or after the 7th day after the date of the enactment of this Act [Feb. 28, 1997].”

EFFECTIVE DATE OF 1996 AMENDMENT

Section 1609(i) of Pub. L. 104-188 provided that: “The amendments made by this section [amending this section and sections 4081, 4091, 4261, 4271, 4282, 6421, and 9502 of this title] shall take effect on the 7th calendar day after the date of the enactment of this Act [Aug. 20, 1996], except that the amendments made by subsection (b) [amending sections 4261 and 4271 of this title] shall not apply to any amount paid before such date.”

EFFECTIVE DATE OF 1993 AMENDMENT

Section 13163(d) of Pub. L. 103-66 provided that: “The amendments made by this section [amending this section and sections 4092, 6421, and 9508 of this title] shall take effect on January 1, 1994.”

Section 13241(g) of Pub. L. 103-66 provided that: “The amendments made by this section [amending this section and sections 4042, 4081, 4091, 4093, 6420, 6421, and 6427 of this title] shall take effect on October 1, 1993.”

Section 13242(e) of Pub. L. 103-66 provided that: “The amendments made by this section [enacting sections 4084 and 6714 of this title and amending this section and sections 4081 to 4083, 4091 to 4093, 4101 to 4103, 6206, 6302, 6412, 6416, 6420, 6421, 6427, 9502, 9503, and 9508 of this title] shall take effect on January 1, 1994.”

EFFECTIVE DATE OF 1990 AMENDMENT

Section 11211(a)(6) of Pub. L. 101-508 provided that: “Except as otherwise provided in this subsection, the amendments made by this subsection [amending this section and sections 4081 and 9503 of this title] shall apply to gasoline removed (as defined in [former] section 4082 of the Internal Revenue Code of 1986) after November 30, 1990.”

Section 11211(b)(7) of Pub. L. 101-508 provided that: “The amendments made by this subsection [amending

this section and sections 4091, 4093, 6427, 9502, and 9503 of this title] shall take effect on December 1, 1990.”

Section 11213(b)(4) of Pub. L. 101-508 provided that: “The amendments made by this subsection [amending this section and sections 4091 and 6427 of this title] shall take effect on December 1, 1990.”

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by section 1017(c)(3), (4) 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)(2), (3)(A)–(D) 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.

EFFECTIVE DATE OF 1987 AMENDMENTS

Section 2001(d)(1)(A) of Pub. L. 100-647 provided that: “The amendments made by subsections (b)(3) and (d)(17) of section 10502 of the Revenue Act of 1987 [Pub. L. 100-203, amending this section and section 9508 of this title] shall be treated as if included in the amendments made by section 521 of the Superfund Revenue Act of 1986 [Pub. L. 99-499] except that the last sentence of [former] paragraphs (2) and (3) of section 4041(d) of the Internal Revenue Code of 1986 (as amended by such subsection (b)(3)) and the reference to section 4091 of such Code in section 9508(c)(2)(A) of such Code (as amended by such subsection (d)(1) [(d)(17)]) shall not apply to sales before April 1, 1988.”

Section 404(d)(2) of Pub. L. 100-223 provided that: “The amendment made by subsection (b) [amending this section] shall take effect on October 1, 1988.”

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 422(a)(3) of Pub. L. 99-514 provided that: “The amendments made by this subsection [amending this section] shall take effect on January 1, 1987.”

Section 1702(c) of Pub. L. 99-514 provided that: “The amendments made by this section [amending this section and section 6652 of this title] shall apply to sales after the first calendar quarter beginning more than 60 days after the date of the enactment of this Act [Oct. 22, 1986].”

Amendment by section 1878(c)(1) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

Section 521(e) of Pub. L. 99-499 provided that: “The amendments made by this section [amending this section and sections 4042, 4081, 4221, 6416, 6420, 6421, 6427, 9502, 9503, and 9506 of this title] shall take effect on January 1, 1987.”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 911(a) of Pub. L. 98-369 effective Aug. 1, 1984, see section 911(e) of Pub. L. 98-369, set out as a note under section 6427 of this title.

Amendment by section 912(a) 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.

Section 913(c) of Pub. L. 98-369 provided that: “The amendments made by this section [amending this section and section 40 of this title] shall take effect on August 1, 1984.”

Section 1018(c)(1) of Pub. L. 98-369 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on April 1, 1984.”

EFFECTIVE DATE OF 1983 AMENDMENT

Section 511(h) of Pub. L. 97-424 provided that:

“(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and sections 44E, 4081, 6416, 6420, 6421, and 6427 of this title] shall take effect on April 1, 1983.

“(2) TARIFF ON IMPORTED ALCOHOL.—The amendment made by subsection (d)(5) [amending item 901.50 of the Tariff Schedules, which are not set out in the Code] shall apply with respect to articles entered, or withdrawn from warehouse for consumption, after March 31, 1983.

“(3) FOR SUBSECTION (e)(2).—The amendment made by subsection (e)(2) [amending section 6427 of this title] shall take effect on January 1, 1983.

“(4) SHARED TRANSPORTATION REQUIREMENT.—The amendment made by subsection (e)(3) [amending section 6427 of this title] shall apply with respect to fuel purchased after December 31, 1982, and before January 1, 1984.”

EFFECTIVE DATE OF 1982 AMENDMENT

Section 279(c) of Pub. L. 97-248 provided that: “The amendments made by this section [amending this section and section 6427 of this title] shall take effect on September 1, 1982.”

EFFECTIVE DATE OF 1978 AMENDMENTS

Section 221(b)(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 or use after December 31, 1978.”

Section 222(b) of Pub. L. 95-618 provided that: “The amendments made by subsection (a) [amending this section and sections 6421 and 6424 of this title] shall apply with respect to uses after December 31, 1978.”

Amendment by section 233(a)(3)(B) of Pub. L. 95-618 effective on first day of first calendar month which begins more than 10 days after Nov. 9, 1978, see section 233(d) of Pub. L. 95-618, set out as a note under section 34 of this title.

Amendment by Pub. L. 95-600 effective Oct. 4, 1976, see section 703(r) of Pub. L. 95-600, set out as a note under section 46 of this title.

EFFECTIVE DATE OF 1976 AMENDMENTS

Section 1(d) of Pub. L. 94-530 provided that: “The amendments made by this section [amending this section and sections 39, 6427, 7210, 7603, 7604, and 7605 of this title] shall take effect on October 1, 1976.”

Section 1904(d) of Pub. L. 94-455 provided that: “Except as otherwise provided in this section, the amendments made by this section [amending this section and sections 263, 861, 1232, 4042, 4216, 4217, 4227, 4253, 4261, 4271, 4371 to 4374, 4482, 4493, 4901, 4905, 4973, 6011, 6416, 6611, 6651, 6808, 7012, 7234, 7240, 7265, 7270, 7272, 7303, 7611, and 7655 of this title and repealing sections 4042, 4054 to 4058, 4226, 4292, 4294, 4295, 4591 to 4597, 4801 to 4806, 4811 to 4826, 4881 to 4886, 4911 to 4931, 6076, 6680, 6681, 6689, 7235, 7239, 7241, 7264, 7267, 7274, and 7328 of this title] shall take effect on the first day of the first month which begins more than 90 days after the date of the enactment of this Act [Oct. 4, 1976].”

EFFECTIVE DATE OF 1970 AMENDMENT

Section 211 of title II of Pub. L. 91-258 provided that: “(a) GENERAL RULE.—Except as provided in subsection (b), the amendments made by this title [see Short Title of 1970 Amendment note below] shall take effect on July 1, 1970.

“(b) EXCEPTIONS.—The amendments made by sections 203 [enacting section 7275 and amending sections 4261 and 4262 of this title] and 204 [enacting sections 4271 and 4272 of this title] shall apply to transportation beginning after June 30, 1970. The amendments made by subsections (a), (b), and (c) of section 207 [enacting section 6427 and amending sections 39, 6420, 6421, and 6424] shall apply with respect to taxable years ending after June 30, 1970.”

EFFECTIVE DATE OF 1965 AMENDMENT

Section 802(d)(2) of Pub. L. 89-44 provided that: "The amendment made by subsection (a)(2) [amending this section] shall apply with respect to casinghead and natural gasoline sold or used on or after July 1, 1965, except that such amendment shall not apply to a sale or use of casinghead or natural gasoline which was sold by a producer or importer before such date if tax under section 4081 of the Code (as in effect prior to the amendment made by subsection (a)(1) [amending section 4082 of this title]) was imposed with respect to such sale."

EFFECTIVE DATE OF 1961 AMENDMENT

Section 208 of title II of Pub. L. 87-61 provided that: "(a) Except as provided in subsection (b), the amendments made by this title [enacting section 6156 of this title, amending this section and sections 4061, 4071, 4081, 4218, 4221, 4226, 4481, 4482, 6412, 6416, 6421, and 6601 of this title, and amending section 209 of The Highway Revenue Act of 1956, set out as a note under section 120 of Title 23, Highways] shall take effect on the date of the enactment of this Act [June 29, 1961].

"(b)(1) The amendments made by sections 201, 202, and 203 [enacting section 6156 of this title and amending this section and sections 4071, 4081, 4481, 4482, 6421, and 6601 of this title] shall take effect on July 1, 1961.

"(2) The amendments made by section 205(a), (c), and (d) [amending sections 4221 and 6416 of this title] shall apply only in the case of gasoline sold on or after October 1, 1961.

"(3) The amendment made by section 205(b) [amending section 4218 of this title] shall apply only in the case of gasoline used on or after October 1, 1961."

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.

EFFECTIVE DATE OF 1956 AMENDMENTS

Section 211 of title II of act June 29, 1956, provided that: "This title [enacting sections 173 and 174 of Title 23, Highways, and sections 4426, 4481 to 4484 of this title, amending this section and sections 4061, 4071, 4072, 4073, 4081, 4084, 6206, 6412, 6416, 6504, 6511, 6612, 6675, 7210, 7603, 7604, and 7605 of this title, and renumbering sections 4227 and 6422 of this title] shall take effect on the date of its enactment [June 29, 1956], except that the amendments made by sections 202, 203, 204, and 205 [amending this section and sections 4061, 4071, 4072, 4073, and 4081 of this title] shall take effect on July 1, 1956."

Section 2(a)(2) of act Apr. 2, 1956, provided that: "The amendment made by paragraph (1) [amending this section] shall take effect on the day after the date of the enactment of this Act [Apr. 2, 1956]."

SHORT TITLE OF 1970 AMENDMENT

Section 201(a) of title II of Pub. L. 91-258 provided that: "This title [enacting sections 4271, 4272, 4281, 4282, 4491 to 4494, 6426, 6427, and 7275 of this title and section 1742 of former Title 49, Transportation, amending this section and sections 39, 874, 4082, 4261, 4262, 4291 to 4294, 6156, 6201, 6206, 6401, 6415, 6416, 6420, 6421, 6424, 6675, 7210, and 7603 to 7605 of this title, repealing former section 4263 of this title, enacting provisions set out as notes under section 104 of Title 4, Flag and Seal, Seat of Government, and the States, and section 1742 of former Title 49, and amending provision set out as a note under section 120 of Title 23, Highways] may be cited as the 'Airport and Airway Revenue Act of 1970'."

SHORT TITLE OF 1956 AMENDMENTS

Section 201(a) of title II of act June 29, 1956, provided that: "This title [enacting sections 173 and 174 of Title 23, Highways, and sections 4426, 4481 to 4484 of this title, amending this section and sections 4061, 4071, 4072, 4073, 4081, 4084, 6206, 6412, 6416, 6504, 6511, 6612, 6675, 7210, 7603, 7604, and 7605 of this title, and renumbering sections

4227 and 6422 of this title] may be cited as the 'Highway Revenue Act of 1956'."

Section 1 of act Mar. 29, 1956, provided: "That this Act [amending this section and sections 11, 821, 4061, 4081, 5001, 5022, 5041, 5051, 5063, 5134, 5701, 5701 note, 5707, and 6412 of this title] may be cited as the 'Tax Rate Extension Act of 1956'."

SHORT TITLE OF 1955 AMENDMENT

Section 1 of act Mar. 30, 1955, provided: "That this Act [amending this section and sections 11, 821, 4061, 4081, 5001, 5022, 5041, 5051, 5063, 5134, 5701, 5701 note, 5707, and 6412 of this title] may be cited as the 'Tax Rate Extension Act of 1955'."

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.

FLOOR STOCKS TAXES

Section 11213(b)(5) of Pub. L. 101-508 imposed a floor stocks tax on aviation fuel on which tax was imposed under section 4041(c)(1) or 4091 of this title before Dec. 1, 1990, and which was held on such date by any person.

PLAN AMENDMENTS NOT REQUIRED UNTIL JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§1101-1147 and 1171-1177] or title XVIII [§§1800-1899A] of Pub. L. 99-514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99-514, as amended, set out as a note under section 401 of this title.

STUDY BY SECRETARY OF THE TREASURY; REPORT TO CONGRESS

Pub. L. 96-451, title II, §204, Oct. 14, 1980, 94 Stat. 1988, directed Secretary of the Treasury, after consultation with Secretary of department in which Coast Guard was operating, to conduct a study to determine portion of taxes imposed by sections 4041(b) and 4081 of the Internal Revenue Code of 1954 which were attributable to fuel used in recreational motorboats, and to report to Congress on his findings under such study, not later than 2 years after Oct. 14, 1980.

STUDY OF IMPORTED ALCOHOL BY SECRETARY OF THE TREASURY

Section 232(f) of Pub. L. 96-223 required, within 180 days after Apr. 2, 1980, Secretary of the Treasury to furnish specific Congressional committees recommendations for limiting import of alcohol into United States for fuel purposes.

REPORTS ON USE OF ALCOHOL IN FUEL

Section 221(c) of Pub. L. 95-618, as amended by Pub. L. 96-223, §232(g), Apr. 2, 1980, 94 Stat. 280; Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that: "On April 1 of each year, beginning with April 1, 1981, and ending with April 1, 1992, the Secretary of Energy, in consultation with the Secretary of the Treasury and the Secretary of Transportation, shall submit to the Congress a report on the use of alcohol in fuel. The report shall include—

"(1) a description of the firms engaged in the alcohol fuel industry,

"(2) the amount of alcohol fuel sold in each State, and the amount of gasoline saved in each State by reason of the use of alcohol fuels,

"(3) the revenue loss resulting from the exemptions from tax for alcohol fuels under sections 4041(k) and 4081(c) of the Internal Revenue Code of 1986 [formerly

I.R.C. 1954] and the credit allowable under section 44E [now 40] of such Code and the impact of such revenue loss on the Highway Trust Fund, and
 “(4) the cost of production and the retail cost of alcohol fuels as compared to gasoline and special fuels not mixed with alcohol.”

§ 4042. Tax on fuel used in commercial transportation on inland waterways

(a) In general

There is hereby imposed a tax on any liquid used during any calendar quarter by any person as a fuel in a vessel in commercial waterway transportation.

(b) Amount of tax

(1) In general

The rate of the tax imposed by subsection (a) is the sum of—

- (A) the Inland Waterways Trust Fund financing rate,
- (B) the Leaking Underground Storage Tank Trust Fund financing rate, and
- (C) the deficit reduction rate.

(2) Rates

For purposes of paragraph (1)—

(A) The Inland Waterways Trust Fund financing rate is the rate determined in accordance with the following table:

| If the use occurs: | The tax per gallon is: |
|--------------------|------------------------|
| Before 1990 | 10 cents |
| During 1990 | 11 cents |
| During 1991 | 13 cents |
| During 1992 | 15 cents |
| During 1993 | 17 cents |
| During 1994 | 19 cents |
| After 1994 | 20 cents. |

(B) The Leaking Underground Storage Tank Trust Fund financing rate is 0.1 cent per gallon.

(C) The deficit reduction rate is—

- (i) 3.3 cents per gallon after December 31, 2004, and before July 1, 2005,
- (ii) 2.3 cents per gallon after June 30, 2005, and before January 1, 2007, and
- (iii) 0 after December 31, 2006.

(3) Exception for fuel on which Leaking Underground Storage Tank Trust Fund financing rate separately imposed

The Leaking Underground Storage Tank Trust Fund financing rate under paragraph (2)(B) shall not apply to the use of any fuel if tax was imposed with respect to such fuel under section 4041(d) or 4081 at the Leaking Underground Storage Tank Trust Fund financing rate.

(4) Termination of Leaking Underground Storage Tank Trust Fund financing rate

The Leaking Underground Storage Tank Trust Fund financing rate under paragraph (2)(B) shall not apply during any period during which the Leaking Underground Storage Tank Trust Fund financing rate under section 4081 does not apply.

(c) Exemptions

(1) Deep-draft ocean-going vessels

The tax imposed by subsection (a) shall not apply with respect to any vessel designed pri-

marily for use on the high seas which has a draft of more than 12 feet.

(2) Passenger vessels

The tax imposed by subsection (a) shall not apply with respect to any vessel used primarily for the transportation of persons.

(3) Use by State or local government in transporting property in a state or local business

Subparagraph (B) of subsection (d)(1) shall not apply with respect to use by a State or political subdivision thereof.

(4) Use in moving lash and seabee ocean-going barges

The tax imposed by subsection (a) shall not apply with respect to use for movement by tug of exclusively LASH (Lighter-*a*-board-ship) and SEABEE ocean-going barges released by their ocean-going carriers solely to pick up or deliver international cargoes.

(d) Definitions

For purposes of this section—

(1) Commercial waterway transportation

The term “commercial waterway transportation” means any use of a vessel on any inland or intracoastal waterway of the United States—

- (A) in the business of transporting property for compensation or hire, or
- (B) in transporting property in the business of the owner, lessee, or operator of the vessel (other than fish or other aquatic animal life caught on the voyage).

(2) Inland or intracoastal waterway of the United States

The term “inland or intracoastal waterway of the United States” means any inland or intracoastal waterway of the United States which is described in section 206 of the Inland Waterways Revenue Act of 1978.

(3) Person

The term “person” includes the United States, a State, a political subdivision of a State, or any agency or instrumentality of any of the foregoing.

(e) Date for filing return

The date for filing the return of the tax imposed by this section for any calendar quarter shall be the last day of the first month following such quarter.

(Added Pub. L. 95-502, title II, §202(a), Oct. 21, 1978, 92 Stat. 1696; amended Pub. L. 99-499, title V, §521(a)(3), Oct. 17, 1986, 100 Stat. 1777; Pub. L. 99-662, title XIV, §1404(a), Nov. 17, 1986, 100 Stat. 4270; Pub. L. 100-647, title II, §2002(a)(2), Nov. 10, 1988, 102 Stat. 3597; Pub. L. 103-66, title XIII, §13241(d), Aug. 10, 1993, 107 Stat. 510; Pub. L. 108-357, title II, §241(b), Oct. 22, 2004, 118 Stat. 1438; Pub. L. 110-172, §6(d)(1)(B), Dec. 29, 2007, 121 Stat. 2480.)

REFERENCES IN TEXT

Section 206 of the Inland Waterways Revenue Act of 1978, referred to in subsec. (d)(2), is section 206 of Pub. L. 95-502, title II, Oct. 21, 1978, 92 Stat. 1700, which is classified to section 1804 of Title 33, Navigation and Navigable Waters.