

§ 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.)

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.

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

Section 701(b)(1) of Pub. L. 89-44 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.

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.

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 subchapter A of chapter 31, 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 imposition 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.)

AMENDMENTS

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”.

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 an Effective Date note under section 4001 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Section 6103(b) of Pub. L. 100-647 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.