

104 Stat. 1388-421, 1388-422, 1388-508; Pub. L. 102-486, title XIX, §§ 1931(b), (c), 1932(a)-(c), Oct. 24, 1992, 106 Stat. 3029-3031; Pub. L. 104-188, title I, § 1803(a)(1), (b), Aug. 20, 1996, 110 Stat. 1892, 1893; Pub. L. 105-34, title IX, § 903(a), title XIV, § 1432(c)(2), Aug. 5, 1997, 111 Stat. 873, 1051.)

#### PRIOR PROVISIONS

A prior section 4682, added Pub. L. 96-510, title II, § 231(a), Dec. 11, 1980, 94 Stat. 2804, was contained in subchapter C of this chapter, prior to repeal by Pub. L. 99-499, title V, § 514(a)(1), (c), Oct. 17, 1986, 100 Stat. 1767, effective Oct. 1, 1983, with provision for waiver of statute of limitations on claims for overpayment.

#### AMENDMENTS

1997—Subsec. (d)(1). Pub. L. 105-34, § 903(a), substituted “recycled Halon-1301 or recycled Halon-2402” for “recycled halon”.

Subsec. (g). Pub. L. 105-34, § 1432(c)(2), amended subsec. (g) generally. Prior to amendment, subsec. (g) consisted of pars. (1) to (5) relating to taxes imposed during 1990 to 1993 on halons, chemicals used in rigid foam insulation, and methyl chloroform and taxes imposed on chemicals used as propellants in metered-dose inhalers.

1996—Subsec. (d)(1). Pub. L. 104-188, § 1803(a)(1), inserted before period at end “, or on any recycled halon imported from any country which is a signatory to the Montreal Protocol on Substances that Deplete the Ozone Layer”.

Subsec. (g)(4). Pub. L. 104-188, § 1803(b), amended par. (4) generally, substituting provisions relating to chemicals used as propellants in metered-dose inhalers for provisions relating to chemicals used for sterilizing medical instruments and as propellants in metered-dose inhalers, including provisions relating to rate of tax, overpayments, and applicable period.

1992—Subsec. (g)(2)(A). Pub. L. 102-486, § 1932(a), in table, for sales or use during 1993, decreased applicable percentages from 3.3, 1.0, and 1.6 to 2.49, 0.75, and 1.24 in the case of Halon-1211, Halon-1301, and Halon-2402, respectively, and struck out applicable percentages for sales or use during 1991 and 1992.

Subsec. (g)(2)(B). Pub. L. 102-486, § 1931(b), in table decreased applicable percentage in the case of sales or use in 1993 from 10 to 7.46.

Subsec. (g)(4), (5). Pub. L. 102-486, § 1932(b), (c), added pars. (4) and (5).

Subsec. (h)(2)(C). Pub. L. 102-486, § 1931(c), substituted “any calendar year after 1991” for “1991, 1992, 1993, and 1994”.

1990—Subsecs. (a)(2), (b). Pub. L. 101-508, § 11203(a), inserted items for “Carbon tetrachloride” through “CFC-217” in tables.

Subsec. (c)(2). Pub. L. 101-508, § 11203(d)(1), inserted “(other than methyl chloroform)”.

Subsec. (d)(3)(B)(i). Pub. L. 101-508, § 11701(g)(1), substituted “, produced, or imported” for “or produced” in introductory provisions.

Subsec. (d)(3)(B)(i)(I). Pub. L. 101-508, § 11701(g)(2), amended subcl. (I) generally. Prior to amendment, subcl. (I) read as follows: “the amount equal to the 1986 export percentage of the aggregate tax imposed by this subchapter with respect to ozone-depleting chemicals manufactured or produced by such person during such calendar year (other than chemicals with respect to which subclause (II) applies), and”.

Subsec. (d)(3)(B)(i)(II). Pub. L. 101-508, § 11701(g)(3), substituted “tax which would (but for this subsection and subsection (g)) be imposed” for “tax imposed”.

Subsec. (d)(3)(B)(i)(III). Pub. L. 101-508, § 11701(g)(4), added subcl. (III).

Subsec. (d)(3)(B)(ii). Pub. L. 101-508, § 11701(g)(5), substituted last sentence for former last sentence which read as follows: “The percentage determined under the preceding sentence shall be based on data published by the Environmental Protection Agency.”

Subsec. (d)(3)(C). Pub. L. 101-508, § 11203(b), added subpar. (C).

Subsec. (h)(3). Pub. L. 101-508, § 11203(d)(2), substituted “June 30” for “April 1”.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Section 903(b) of Pub. L. 105-34 provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 5, 1997].”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Section 1803(c) of Pub. L. 104-188 provided that:

“(1) RECYCLED HALON.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendment made by subsection (a)(1) [amending this section] shall take effect on January 1, 1997.

“(B) HALON-1211.—In the case of Halon-1211, the amendment made by subsection (a)(1) shall take effect on January 1, 1998.

“(2) METERED-DOSE INHALERS.—The amendment made by subsection (b) [amending this section] shall take effect on the 7th day after the date of the enactment of this Act [Aug. 20, 1996].”

#### EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by section 1931(b), (c) of Pub. L. 102-486 applicable to taxable chemicals sold or used on or after Jan. 1, 1993, see section 1931(d) of Pub. L. 102-486, set out as a note under section 4681 of this title.

Section 1932(d) of Pub. L. 102-486 provided that: “The amendments made by this section [amending this section] shall apply to sales and uses on or after January 1, 1993.”

#### EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11203(a), (b), and (d) of Pub. L. 101-508 effective Jan. 1, 1991, see section 11203(e) of Pub. L. 101-508, set out as a note under section 4681 of this title.

Amendment by section 11701(g) of Pub. L. 101-508 effective, except as otherwise provided, as if included in the provision of the Revenue Reconciliation Act of 1989, Pub. L. 101-239, title VII, to which such amendment relates, see section 11701(n) of Pub. L. 101-508, set out as a note under section 42 of this title.

#### CERTIFICATION SYSTEM

Section 1803(a)(2) of Pub. L. 104-188 provided that: “The Secretary of the Treasury, after consultation with the Administrator of the Environmental Protection Agency, shall develop a certification system to ensure compliance with the recycling requirement for imported halon under section 4682(d)(1) of the Internal Revenue Code of 1986, as amended by paragraph (1).”

#### DEPOSITS FOR FIRST QUARTER OF 1991

Section 11203(f) of Pub. L. 101-508 provided that: “No deposit of any tax imposed by subchapter D of chapter 38 of the Internal Revenue Code of 1986 on any substance treated as an ozone-depleting chemical by reason of the amendment made by subsection (a)(1) [amending this section] shall be required to be made before April 1, 1991.”

### CHAPTER 39—REGISTRATION-REQUIRED OBLIGATIONS

Sec.

4701. Tax on issuer of registration-required obligation not in registered form.

#### PRIOR PROVISIONS

The provisions of a prior chapter 39, Regulatory Taxes, were set out as:

Subchapter A, Narcotic Drugs and Marihuana, comprising sections 4701 to 4707, 4711 to 4716, 4721 to 4726, 4731 to 4736, 4741 to 4746, 4751 to 4757, 4761, 4762, and 4771 to 4776.