

fractional owner when it is used in deadhead service and a person other than a qualified fractional owner is separately charged for such service.

(d) Termination

This section shall not apply to liquids used as a fuel in an aircraft after September 30, 2021.

(Added Pub. L. 112-95, title XI, § 1103(a)(1), Feb. 14, 2012, 126 Stat. 149.)

EFFECTIVE DATE

Pub. L. 112-95, title XI, § 1103(d)(1), Feb. 14, 2012, 126 Stat. 151, provided that: "The amendments made by subsection (a) [enacting this section and amending sections 4082 and 9502 of this title] shall apply to fuel used after March 31, 2012."

Subchapter C—Heavy Trucks and Trailers

Sec.	
4051.	Imposition of tax on heavy trucks and trailers sold at retail.
4052.	Definitions and special rules.
4053.	Exemptions.

AMENDMENTS

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

§ 4051. Imposition of tax on heavy trucks and trailers sold at retail

(a) Imposition of tax

(1) In general

There is hereby imposed on the first retail sale of the following articles (including in each case parts or accessories sold on or in connection therewith or with the sale thereof) a tax of 12 percent of the amount for which the article is so sold:

- (A) Automobile truck chassis.
- (B) Automobile truck bodies.
- (C) Truck trailer and semitrailer chassis.
- (D) Truck trailer and semitrailer bodies.
- (E) Tractors of the kind chiefly used for highway transportation in combination with a trailer or semitrailer.

(2) Exclusion for trucks weighing 33,000 pounds or less

The tax imposed by paragraph (1) shall not apply to automobile truck chassis and automobile truck bodies, suitable for use with a vehicle which has a gross vehicle weight of 33,000 pounds or less (as determined under regulations prescribed by the Secretary).

(3) Exclusion for trailers weighing 26,000 pounds or less

The tax imposed by paragraph (1) shall not apply to truck trailer and semitrailer chassis and bodies, suitable for use with a trailer or semitrailer which has a gross vehicle weight of 26,000 pounds or less (as determined under regulations prescribed by the Secretary).¹

(4) Exclusion for tractors weighing 19,500 pounds or less

The tax imposed by paragraph (1) shall not apply to tractors of the kind chiefly used for

highway transportation in combination with a trailer or semitrailer if—

- (A) such tractor has a gross vehicle weight of 19,500 pounds or less (as determined by the Secretary), and
- (B) such tractor, in combination with a trailer or semitrailer, has a gross combined weight of 33,000 pounds or less (as determined by the Secretary).

(5) Sale of trucks, etc., treated as sale of chassis and body

For purposes of this subsection, a sale of an automobile truck or truck trailer or semitrailer shall be considered to be a sale of a chassis and of a body described in paragraph (1).

(b) Separate purchase of truck or trailer and parts and accessories therefor

Under regulations prescribed by the Secretary—

(1) In general

- If—
- (A) the owner, lessee, or operator of any vehicle which contains an article taxable under subsection (a) installs (or causes to be installed) any part or accessory on such vehicle, and
- (B) such installation is not later than the date 6 months after the date such vehicle (as it contains such article) was first placed in service,

then there is hereby imposed on such installation a tax equal to 12 percent of the price of such part or accessory and its installation.

(2) Exceptions

- Paragraph (1) shall not apply if—
- (A) the part or accessory installed is a replacement part or accessory, or
- (B) the aggregate price of the parts and accessories (and their installation) described in paragraph (1) with respect to any vehicle does not exceed \$1,000 (or such other amount or amounts as the Secretary may by regulations prescribe).

(3) Installers secondarily liable for tax

The owners of the trade or business installing the parts or accessories shall be secondarily liable for the tax imposed by paragraph (1).

(c) Termination

On and after October 1, 2016, the taxes imposed by this section shall not apply.

(d) Credit against tax for tire tax

- If—
- (1) tires are sold on or in connection with the sale of any article, and
- (2) tax is imposed by this subchapter on the sale of such tires,

there shall be allowed as a credit against the tax imposed by this subchapter an amount equal to the tax (if any) imposed by section 4071 on such tires.

(Added Pub. L. 97-424, title V, § 512(b)(1), Jan. 6, 1983, 96 Stat. 2174; amended Pub. L. 98-369, div. A, title VII, § 734(g), title IX, § 921, July 18, 1984, 98 Stat. 980, 1009; Pub. L. 99-514, title XVIII,

¹ So in original. Probably should be preceded by a closing parenthesis.