

“(B) DELIVERIES.—For purposes of subparagraph (A), in the case of sales on or before the date described in such subparagraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

Pub. L. 106-170, title V, §523(b)(3), Dec. 17, 1999, 113 Stat. 2928, provided that: “The amendments made by this subsection [amending this section and section 9510 of this title and repealing provisions set out as notes under this section and section 9510 of this title] shall take effect as if included in the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 [Pub. L. 105-277] to which they relate.”

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. C, title XV, §1503(b), div. I, title III, §3002(b), Oct. 21, 1998, 112 Stat. 2681-741, 2681-905, which provided that amendment of this section by Pub. L. 105-277 was applicable to sales after Oct. 21, 1998, and that delivery date would be considered sale date in the case of sales on or before Oct. 21, 1998, was repealed by Pub. L. 106-170, title V, §523(b)(1), Dec. 17, 1999, 113 Stat. 1927.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective on the day after Aug. 5, 1997, see section 904(d) of Pub. L. 105-34, set out as a note under section 4131 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title II, §2006(c), Nov. 10, 1988, 102 Stat. 3613, provided that: “The amendments made by this section [amending this section and section 9510 of this title] shall take effect as if included in the amendments made by section 9201 of the Omnibus Budget Reconciliation Act of 1987 [Pub. L. 100-203].”

LIMITATION ON CERTAIN CREDITS OR REFUNDS

Pub. L. 105-34, title IX, §904(e), Aug. 5, 1997, 111 Stat. 874, provided that: “For purposes of applying section 4132(b) of the Internal Revenue Code of 1986 with respect to any claim for credit or refund filed before January 1, 1999, the amount of tax taken into account shall not exceed the tax computed under the rate in effect on the day after the date of the enactment of this Act [Aug. 5, 1997].”

**Subchapter D—Recreational Equipment**

Part	
I.	Sporting goods.
[II.	Repealed.]
III.	Firearms.

AMENDMENTS

1965—Pub. L. 89-44, title II, §205(b), June 21, 1965, 79 Stat. 140, struck out item relating to part II.

**PART I—SPORTING GOODS**

Sec.	
4161.	Imposition of tax.
4162.	Definitions; treatment of certain resales.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title X, §1015(d), July 18, 1984, 98 Stat. 1019, added item 4162.

**§ 4161. Imposition of tax**

**(a) Sport fishing equipment**

**(1) Imposition of tax**

**(A) In general**

There is hereby imposed on the sale of any article of sport fishing equipment by the manufacturer, producer, or importer a tax

equal to 10 percent of the price for which so sold.

**(B) Limitation on tax imposed on fishing rods and poles**

The tax imposed by subparagraph (A) on any fishing rod or pole shall not exceed \$10.

**(2) 3 percent rate of tax for electric outboard motors**

In the case of an electric outboard motor, paragraph (1) shall be applied by substituting “3 percent” for “10 percent”.

**(3) 3 percent rate of tax for tackle boxes**

In the case of fishing tackle boxes, paragraph (1) shall be applied by substituting “3 percent” for “10 percent”.

**(4) Parts or accessories sold in connection with taxable sale**

In the case of any sale by the manufacturer, producer, or importer of any article of sport fishing equipment, such article shall be treated as including any parts or accessories of such article sold on or in connection therewith or with the sale thereof.

**(b) Bows and arrows, etc.**

**(1) Bows**

**(A) In general**

There is hereby imposed on the sale by the manufacturer, producer, or importer of any bow which has a peak draw weight of 30 pounds or more, a tax equal to 11 percent of the price for which so sold.

**(B) Archery equipment**

There is hereby imposed on the sale by the manufacturer, producer, or importer—

- (i) of any part or accessory suitable for inclusion in or attachment to a bow described in subparagraph (A), and
- (ii) of any quiver, broadhead, or point suitable for use with an arrow described in paragraph (2),

a tax equal to 11 percent of the price for which so sold.

**(2) Arrows**

**(A) In general**

There is hereby imposed on the first sale by the manufacturer, producer, or importer of any shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly—

- (i) measures 18 inches overall or more in length, or
- (ii) measures less than 18 inches overall in length but is suitable for use with a bow described in paragraph (1)(A),

a tax equal to 39 cents per shaft.

**(B) Exemption for certain wooden arrow shafts**

Subparagraph (A) shall not apply to any shaft consisting of all natural wood with no laminations or artificial means of enhancing the spine of such shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the