

EFFECTIVE DATE OF 1987 AMENDMENT

Amendment by section 507(b) of Pub. L. 100-17 effective July 1, 1987, see section 507(d) of Pub. L. 100-17, set out as a note under section 4481 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IX, §902(b), July 18, 1984, 98 Stat. 1004, provided that: "The amendment made by this section [amending this section] shall take effect on July 1, 1984."

Pub. L. 98-369, div. A, title IX, §903(b), July 18, 1984, 98 Stat. 1004, provided that: "The amendments made by subsection (a) [amending this section] shall take effect as if included in the amendments made by section 513 of the Highway Revenue Act of 1982 [Pub. L. 97-424, see section 513(f) of Pub. L. 97-424, set out as an Effective Date of 1983 Amendment note under section 4481 of this title]."

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by section 513(b) of Pub. L. 97-424 effective July 1, 1984, see section 513(f) of Pub. L. 97-424, set out as a note under section 4481 of this title.

EFFECTIVE DATE OF 1978 AMENDMENT

Amendment by 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.

SPECIAL RULES IN THE CASE OF SMALL OWNER-OPERATORS

Amendment by section 513(b) of Pub. L. 97-424 effective July 1, 1984, in the case of a small owner-operator, notwithstanding section 513(f)(2) of Pub. L. 97-424, see section 901(b)(2) of Pub. L. 98-369, set out as a note under section 4481 of this title.

§ 4484. Cross references

- (1) For penalties and administrative provisions applicable to this subchapter, see subtitle F.
 (2) For exemption for uses by Indian tribal governments (or their subdivisions), see section 7871.

(Added June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 391; amended Pub. L. 97-473, title II, §202(b)(10), Jan. 14, 1983, 96 Stat. 2610.)

AMENDMENTS

1983—Pub. L. 97-473 designated existing provisions as par. (1) and added par. (2).

EFFECTIVE DATE OF 1983 AMENDMENT

For effective date of amendment by Pub. L. 97-473, see section 204(5) of Pub. L. 97-473, set out as an Effective Date note under section 7871 of this title.

EFFECTIVE DATE

Section effective June 29, 1956, see section 211 of act June 29, 1956, set out as an Effective Date of 1956 Amendment note under section 4041 of this title.

[Subchapter E—Repealed]

[§§ 4491 to 4494. Repealed. Pub. L. 97-248, title II, § 280(c)(1), Sept. 3, 1982, 96 Stat. 564]

Section 4491, added Pub. L. 91-258, title II, §206(a), May 21, 1970, 84 Stat. 243; amended Pub. L. 91-614, title III, §305(a), Dec. 31, 1970, 84 Stat. 1846; Pub. L. 96-298, §1(c)(1), July 1, 1980, 94 Stat. 829, provided for imposition of a tax on use of civil aircraft.

Section 4492, added Pub. L. 91-258, title II, §206(a), May 21, 1970, 84 Stat. 243; amended Pub. L. 94-530, §2(a), Oct. 17, 1976, 90 Stat. 2488; Pub. L. 95-163, §17(b)(1), Nov. 9, 1977, 91 Stat. 1286; Pub. L. 95-504, §2(b), Oct. 24, 1978, 92 Stat. 1705, provided definitions to be used for purposes of this subchapter.

Section 4493, added Pub. L. 91-258, title II, §206(a), May 21, 1970, 84 Stat. 244; amended Pub. L. 94-455, title XIX, §§1904(a)(13), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1814, 1834, enumerated special rules for payment of tax by lessees and certain persons engaged in foreign air commerce.

Section 4494, added Pub. L. 91-258, title II, §206(a), May 21, 1970, 84 Stat. 245, provided a cross reference to subtitle F of this title for penalties and administrative provisions applicable to this subchapter.

EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to transportation beginning after Aug. 31, 1982, but inapplicable to amounts paid on or before such date, see section 280(d) of Pub. L. 97-248, set out as an Effective Date of 1982 Amendment note under section 4261 of this title.

TAX ON USE OF AIRCRAFT

Pub. L. 96-298, §1(c)(2), (3), July 1, 1980, 94 Stat. 829, set out various changes in the amount and rate of tax under former section 4491 of this title for period beginning on July 1, 1980, and ending on Oct. 1, 1980, and provided that due date for filing any tax return of tax imposed by such section 4491, with respect to any use after June 30, 1980, would not be earlier than Oct. 31, 1980.

[Subchapter F—Repealed]

[§§ 4495 to 4498. Repealed. Pub. L. 105-34, title XIV, § 1432(b)(1), Aug. 5, 1997, 111 Stat. 1050]

Section 4495, added Pub. L. 96-283, title IV, §402(a), June 28, 1980, 94 Stat. 582, provided for imposition of tax on removal of hard mineral resource from deep seabed.

Section 4496, added Pub. L. 96-283, title IV, §402(a), June 28, 1980, 94 Stat. 583, defined terms for purposes of this subchapter.

Section 4497, added Pub. L. 96-283, title IV, §402(a), June 28, 1980, 94 Stat. 583; amended Pub. L. 99-514, title XV, §1511(c)(7), Oct. 22, 1986, 100 Stat. 2745, related to imputed values for commercially recoverable metals and minerals and provided for suspension of tax on minerals held for later processing.

Section 4498, added Pub. L. 96-283, title IV, §402(a), June 28, 1980, 94 Stat. 584, provided for termination of tax imposed by section 4495.

[CHAPTER 37—REPEALED]

[§§ 4501 to 4503. Repealed. Pub. L. 101-508, title XI, §11801(a)(48), Nov. 5, 1990, 104 Stat. 1388-522]

Section 4501, acts Aug. 16, 1954, ch. 736, 68A Stat. 533; May 29, 1956, ch. 342, §19, 70 Stat. 221; Sept. 2, 1958, Pub. L. 85-859, title I, §162(b), 72 Stat. 1306; July 6, 1960, Pub. L. 86-592, §2, 74 Stat. 330; Mar. 31, 1961, Pub. L. 87-15, §2(a), 75 Stat. 40; May 24, 1962, Pub. L. 87-456, title III, §302(a), (b), 76 Stat. 77; July 13, 1962, Pub. L. 87-535, §18(a), 76 Stat. 166; Nov. 8, 1965, Pub. L. 89-331, §13, 79 Stat. 1280; Oct. 14, 1971, Pub. L. 92-138, §18(b), 85 Stat. 390, related to imposition of tax upon sugar manufactured in United States.

Section 4502, acts Aug. 16, 1954, ch. 736, 68A Stat. 534; May 29, 1956, ch. 342, §20, 70 Stat. 221; June 25, 1959, Pub. L. 86-70, §22(c), 73 Stat. 146; July 12, 1960, Pub. L. 86-624, §18(f), 74 Stat. 416, provided for applicable definitions.

Section 4503, act Aug. 16, 1954, ch. 736, 68A Stat. 534, related to exemption for sugar manufactured for home consumption.

Prior sections 4504 and 4511 to 4514 were repealed by Pub. L. 87-456, title III, §302(d), May 24, 1962, 76 Stat. 77, effective with respect to articles entered or withdrawn from warehouse, for consumption on or after Aug. 31, 1963, as provided by section 501(a) of Pub. L. 87-456.

Section 4504, acts Aug. 16, 1954, ch. 736, 68A Stat. 535; May 29, 1956, ch. 342, §21(a), 70 Stat. 221, required the tax imposed by section 4501(b) to be levied, assessed,