

“(2) NO DEPOSITS REQUIRED BEFORE APRIL 1, 1990.—No deposit of any tax imposed by subchapter B of chapter 36 of the Internal Revenue Code of 1986, as added by this section, shall be required to be made before April 1, 1990.”

§ 4472. Definitions

For purposes of this subchapter—

(1) Covered voyage

(A) In general

The term “covered voyage” means a voyage of—

- (i) a commercial passenger vessel which extends over 1 or more nights, or
- (ii) a commercial vessel transporting passengers engaged in gambling aboard the vessel beyond the territorial waters of the United States,

during which passengers embark or disembark the vessel in the United States. Such term shall not include any voyage on any vessel owned or operated by the United States, a State, or any agency or subdivision thereof.

(B) Exception for certain voyages on passenger vessels

The term “covered voyage” shall not include a voyage of a passenger vessel of less than 12 hours between 2 ports in the United States.

(2) Passenger vessel

The term “passenger vessel” means any vessel having berth or stateroom accommodations for more than 16 passengers.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

PRIOR PROVISIONS

A prior section 4472 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

[Subchapter C—Repealed]

[§§ 4471 to 4474. Repealed. Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149]

Section 4471, act Aug. 16, 1954, ch. 736, 68A Stat. 532, imposed a \$20 annual tax upon bowling alleys, billiard tables, and pool tables to be paid by operators of bowling alleys, billiard rooms, and pool rooms.

Section 4472, act Aug. 16, 1954, ch. 736, 68A Stat. 532, defined bowling alley, billiard room, and pool room.

Section 4473, acts Aug. 16, 1954, ch. 736, 68A Stat. 532; Sept. 2, 1958, Pub. L. 85-859, title I, §153(a), 72 Stat. 1305, granted exemptions for hospitals, the armed forces, and certain non-profit and governmental organizations.

Section 4474, act Aug. 16, 1954, ch. 736, 68A Stat. 532, made cross references to chapter 40 and subtitle F for penalties and administrative provisions.

EFFECTIVE DATE OF REPEAL

Repeal applicable on and after July 1, 1965, see section 701(c)(2) of Pub. L. 89-44, set out in part as an Effective Date of 1965 Amendment note under section 4402 of this title.

Subchapter D—Tax on Use of Certain Vehicles

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AMENDMENTS

1983—Pub. L. 97-473, title II, §202(b)(11), Jan. 14, 1983, 96 Stat. 2610, substituted “Cross references” for “Cross reference” in item 4484.

1956—Act June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 389, added subchapter heading and analysis of sections.

§ 4481. Imposition of tax

(a) Imposition of tax

A tax is hereby imposed on the use of any highway motor vehicle which (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds at the rate specified in the following table:

Taxable gross weight:	Rate of tax:
At least 55,000 pounds, but not over 75,000 pounds.	\$100 per year plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds.
Over 75,000 pounds	\$550.

(b) By whom paid

The tax imposed by this section shall be paid by the person in whose name the highway motor vehicle is, or is required to be, registered under the law of the State or contiguous foreign country in which such vehicle is, or is required to be, registered, or, in case the highway motor vehicle is owned by the United States, by the agency or instrumentality of the United States operating such vehicle.

(c) Proration of tax

(1) Where first use occurs after first month

If in any taxable period the first use of the highway motor vehicle is after the first month in such period, the tax shall be reckoned proportionately from the first day of the month in which such use occurs to and including the last day in such taxable period.

(2) Where vehicle sold, destroyed, or stolen

(A) In general

If in any taxable period a highway motor vehicle is sold, destroyed, or stolen before the first day of the last month in such period and not subsequently used during such taxable period, the tax shall be reckoned proportionately from the first day of the month in such period in which the first use of such highway motor vehicle occurs to and including the last day of the month in which such highway motor vehicle was sold, destroyed, or stolen.

(B) Destroyed

For purposes of subparagraph (A), a highway motor vehicle is destroyed if such vehicle is damaged by reason of an accident or other casualty to such an extent that it is not economic to rebuild.

(d) One tax liability per period

(1) In general

To the extent that the tax imposed by this section is paid with respect to any highway