

§ 4162. Definitions; treatment of certain resales**(a) Sport fishing equipment defined**

For purposes of this part, the term “sport fishing equipment” means—

- (1) fishing rods and poles (and component parts therefor),
- (2) fishing reels,
- (3) fly fishing lines, and other fishing lines not over 130 pounds test,
- (4) fishing spears, spear guns, and spear tips,
- (5) items of terminal tackle, including—
 - (A) leaders,
 - (B) artificial lures,
 - (C) artificial baits,
 - (D) artificial flies,
 - (E) fishing hooks,
 - (F) bobbers,
 - (G) sinkers,
 - (H) snaps,
 - (I) drayles, and
 - (J) swivels,

but not including natural bait or any item of terminal tackle designed for use and ordinarily used on fishing lines not described in paragraph (3), and

- (6) the following items of fishing supplies and accessories—
 - (A) fish stringers,
 - (B) creels,
 - (C) tackle boxes,
 - (D) bags, baskets, and other containers designed to hold fish,
 - (E) portable bait containers,
 - (F) fishing vests,
 - (G) landing nets,
 - (H) gaff hooks,
 - (I) fishing hook disgorgers, and
 - (J) dressing for fishing lines and artificial flies,
- (7) fishing tip-ups and tilts,
- (8) fishing rod belts, fishing rodholders, fishing harnesses, fish fighting chairs, fishing outriggers, and fishing downriggers, and
- (9) electric outboard boat motors.

(b) Treatment of certain resales**(1) In general**

If—

- (A) the manufacturer, producer, or importer sells any article taxable under section 4161(a) to any person,
- (B) the constructive sale price rules of section 4216(b) do not apply to such sale, and
- (C) such person (or any other person) sells such article to a related person with respect to the manufacturer, producer, or importer,

then such related person shall be liable for tax under section 4161 in the same manner as if such related person were the manufacturer of the article.

(2) Credit for tax previously paid

If—

- (A) tax is imposed on the sale of any article by reason of paragraph (1), and
- (B) the related person establishes the amount of the tax which was paid on the sale described in paragraph (1)(A),

the amount of the tax so paid shall be allowed as a credit against the tax imposed by reason of paragraph (1).

(3) Related person

For purposes of this subsection, the term “related person” has the meaning given such term by section 465(b)(3)(C).

(4) Regulations

Except to the extent provided in regulations, rules similar to the rules of this subsection shall also apply in cases (not described in paragraph (1)) in which intermediaries or other devices are used for purposes of reducing the amount of the tax imposed by section 4161(a).

(Added Pub. L. 98-369, div. A, title X, §1015(b), July 18, 1984, 98 Stat. 1017; amended Pub. L. 99-514, title II, §201(d)(7)(C), (12), title XVIII, §1878(b), Oct. 22, 1986, 100 Stat. 2141, 2142, 2903; Pub. L. 108-357, title III, §334(a), (b), Oct. 22, 2004, 118 Stat. 1478.)

AMENDMENTS

2004—Subsec. (a)(8) to (10). Pub. L. 108-357, §334(a), inserted “and” at end of par. (8), substituted a period for “, and” at end of par. (9), and struck out par. (10) which read as follows: “sonar devices suitable for finding fish.”

Subsecs. (b), (c). Pub. L. 108-357, §334(b), redesignated subsec. (c) as (b) and struck out heading and text of former subsec. (b). Text read as follows: “For purposes of this part, the term ‘sonar device suitable for finding fish’ shall not include any sonar device which is—

- “(1) a graph recorder,
- “(2) a digital type,
- “(3) a meter readout, or
- “(4) a combination graph recorder or combination meter readout.”

1986—Subsec. (a)(6)(I). Pub. L. 99-514, §1878(b), amended subpar. (I) generally, substituting “hook” for “hood”.

Subsec. (c)(3). Pub. L. 99-514, §201(d)(7)(C), (12), made identical amendments, substituting “section 465(b)(3)(C)” for “section 168(e)(4)(D)”.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title III, §334(c), Oct. 22, 2004, 118 Stat. 1478, provided that: “The amendments made this section [amending this section] shall apply to articles sold by the manufacturer, producer, or importer after December 31, 2004.”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by section 201(d)(7)(C), (12) of Pub. L. 99-514 applicable to property placed in service after Dec. 31, 1986, in taxable years ending after such date, with exceptions, see sections 203 and 204 of Pub. L. 99-514, set out as a note under section 168 of this title.

Amendment by section 201(d)(7)(C), (12) of Pub. L. 99-514 not applicable to any property placed in service before Jan. 1, 1994, if such property placed in service as part of specified rehabilitations, and not applicable to certain additional rehabilitations, see section 251(d)(2), (3) of Pub. L. 99-514, set out as a note under section 46 of this title.

Amendment by section 1878(b) of Pub. L. 99-514 effective, except as otherwise provided, as if included in the provisions of the Tax Reform Act of 1984, Pub. L. 98-369, div. A, to which such amendment relates, see section 1881 of Pub. L. 99-514, set out as a note under section 48 of this title.

EFFECTIVE DATE

Pub. L. 98-369, div. A, title X, §1015(e), July 18, 1984, 98 Stat. 1019, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—Except as provided in paragraph (2), the amendments made by this section [enacting this

section and amending sections 4161 and 6302 of this title] shall apply with respect to articles sold by the manufacturer, producer, or importer after September 30, 1984.

“(2) TREATMENT OF CERTAIN REALES.—Subsection (c) of section 4162 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (relating to treatment of certain resales), as added by this section, shall apply to sales by related persons (as defined in such subsection) after the date of the enactment of this Act [July 18, 1984].”

PLAN AMENDMENTS NOT REQUIRED UNTIL
JANUARY 1, 1989

For provisions directing that if any amendments made by subtitle A or subtitle C of title XI [§§ 1101–1147 and 1171–1177] or title XVIII [§§ 1800–1899A] of Pub. L. 99–514 require an amendment to any plan, such plan amendment shall not be required to be made before the first plan year beginning on or after Jan. 1, 1989, see section 1140 of Pub. L. 99–514, as amended, set out as a note under section 401 of this title.

[PART II—REPEALED]

[§§ 4171 to 4173. Repealed. Pub. L. 89–44, title II, § 205(b), June 21, 1965, 79 Stat. 140]

Section 4171, act Aug. 16, 1954, ch. 736, 68A Stat. 489, imposed a 10 percent tax on cameras, camera lenses, and unexposed photographic film on rolls and a 5 percent tax on electric motion or still picture projectors of the household type.

Section 4172, act Aug. 16, 1954, ch. 736, 68A Stat. 490, defined certain vendees of unexposed films as manufacturers for purposes of payment of the tax imposed by section 4171.

Section 4173, act Aug. 16, 1954, ch. 736, 68A Stat. 490, granted exemptions for specified types of cameras, lenses of specified focal lengths, and certain types of film.

EFFECTIVE DATE OF REPEAL

Repeal applicable with respect to articles sold on or after June 22, 1965, see section 701(a) of Pub. L. 84–44, set out as an Effective Date of 1965 Amendment note under section 4161 of this title.

PART III—FIREARMS

Sec.	
4181.	Imposition of tax.
4182.	Exemptions.

§ 4181. Imposition of tax

There is hereby imposed upon the sale by the manufacturer, producer, or importer of the following articles a tax equivalent to the specified percent of the price for which so sold:

Articles taxable at 10 percent—

Pistols.
Revolvers.

Articles taxable at 11 percent—

Firearms (other than pistols and revolvers).
Shells, and cartridges.

(Aug. 16, 1954, ch. 736, 68A Stat. 490.)

§ 4182. Exemptions

(a) Machine guns and short barreled firearms

The tax imposed by section 4181 shall not apply to any firearm on which the tax provided by section 5811 has been paid.

(b) Sales to defense department

No firearms, pistols, revolvers, shells, and cartridges purchased with funds appropriated for

the military department shall be subject to any tax imposed on the sale or transfer of such articles.

(c) Small manufacturers, etc.

(1) In general

The tax imposed by section 4181 shall not apply to any pistol, revolver, or firearm described in such section if manufactured, produced, or imported by a person who manufactures, produces, and imports less than an aggregate of 50 of such articles during the calendar year.

(2) Controlled groups

All persons treated as a single employer for purposes of subsection (a) or (b) of section 52 shall be treated as one person for purposes of paragraph (1).

(d) Records

Notwithstanding the provisions of sections 922(b)(5) and 923(g) of title 18, United States Code, no person holding a Federal license under chapter 44 of title 18, United States Code, shall be required to record the name, address, or other information about the purchaser of shotgun ammunition, ammunition suitable for use only in rifles generally available in commerce, or component parts for the aforesaid types of ammunition.

(Aug. 16, 1954, ch. 736, 68A Stat. 490; Pub. L. 91–128, § 5, Nov. 26, 1969, 83 Stat. 269; Pub. L. 109–59, title XI, § 11131(a), Aug. 10, 2005, 119 Stat. 1959.)

AMENDMENTS

2005—Subsecs. (c), (d). Pub. L. 109–59 added subsec. (c) and redesignated former subsec. (c) as (d).

1969—Subsec. (c). Pub. L. 91–128 added subsec. (c).

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109–59, title XI, § 11131(b), Aug. 10, 2005, 119 Stat. 1959, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section] shall apply to articles sold by the manufacturer, producer, or importer after September 30, 2005.

“(2) NO INFERENCE.—Nothing in the amendments made by this section shall be construed to create any inference with respect to the proper tax treatment of any sales before the effective date of such amendments.”

SHORT TITLE OF 1969 AMENDMENT

Pub. L. 91–128, § 1(a), Nov. 26, 1969, 83 Stat. 261, provided that: “This Act [amending this section and sections 4911, 4912, 4914, 4915, 4919, 4920, 6011, and 6680 of this title and enacting provisions set out as notes under section 6680 of this title] may be cited as the ‘Interest Equalization Tax Extension Act of 1969’.”

Subchapter E—Medical Devices

Sec.	
4191.	Medical devices.

PRIOR PROVISIONS

A prior subchapter E consisted of sections 4191, 4192, 4201, and 4211 of this title, prior to repeal by Pub. L. 89–44, title II, § 206, title VII, § 701(a), June 21, 1965, 79 Stat. 140, 155, applicable with respect to articles sold on or after June 22, 1965.

Section 4191, act Aug. 16, 1954, ch. 736, 68A Stat. 491, imposed a tax equivalent to 10 percent of the selling