

ticles manufactured from material supplied by customer and articles sold at auction.

A prior section 4013, act Aug. 16, 1954, ch. 736, 68A Stat. 475, specified exemptions to tax imposed by section 4011.

A prior section 4021, acts Aug. 16, 1954, ch. 736, 68A Stat. 476; Apr. 8, 1960, Pub. L. 86-413, § 1, 74 Stat. 31, imposed an excise tax equivalent to 10 percent of selling price upon toilet preparations.

A prior section 4022, act Aug. 16, 1954, ch. 736, 68A Stat. 476, specified certain exemptions from tax imposed by section 4021, including items for babies, items used in barber shops and beauty parlors, and miniature samples.

A prior section 4031, acts Aug. 16, 1954, ch. 736, 68A Stat. 477; Sept. 2, 1958, Pub. L. 85-859, title I, § 103, 72 Stat. 1276, imposed an excise tax equivalent to 10 percent of selling price upon luggage and handbags, including billfolds and wallets, traveler's garment bags, and briefcases.

A prior section 4042, act Aug. 16, 1954, ch. 736, 68A Stat. 478, provided a cross reference to section 4222 for exemption from tax where special motor fuels are sold for use for certain vessels.

A prior section 4051, act Aug. 16, 1954, ch. 736, 68A Stat. 479, defined price for which articles were sold for purposes of determining retailers excise taxes.

A prior section 4052, act Aug. 16, 1954, ch. 736, 68A Stat. 479, provided that lease of an article would be considered sale of article for excise tax purposes.

A prior section 4053, acts Aug. 16, 1954, ch. 736, 68A Stat. 479; Sept. 2, 1958, Pub. L. 85-859, title I, § 104, 72 Stat. 1276, made provision for imposition of retailers tax on installment sales.

A prior section 4054, act Aug. 16, 1954, ch. 736, 68A Stat. 479, related to application of taxes to retail sales by United States or by any agency or instrumentality of United States unless specifically exempted from such tax.

A prior section 4055, act Aug. 16, 1954, ch. 736, 68A Stat. 480; June 21, 1965, Pub. L. 89-44, title I, § 101(b)(3), 79 Stat. 136, exempted from taxes articles sold for exclusive use of any State, Territory of United States, or any political subdivision thereof, or District of Columbia, including use by such entities of any liquid as a fuel.

A prior section 4056, act Aug. 16, 1954, ch. 736, 68A Stat. 480, provided that no tax shall be imposed upon sale of any article for export, or for shipment to a possession of United States and in due course so shipped and exported.

A prior section 4057, added Pub. L. 85-859, title I, § 105(a), Sept. 2, 1958, 72 Stat. 1277; amended Pub. L. 86-344, § 2(a), Sept. 21, 1959, 73 Stat. 617; Pub. L. 89-44, title I, § 101(b)(4), June 21, 1965, 79 Stat. 136; Pub. L. 91-172, title I, § 101(j)(25), Dec. 30, 1969, 83 Stat. 528, provided an exception with respect to sale of any article to a non-profit educational organization for its exclusive use including use of any liquid as a fuel and defined "non-profit educational organization".

A prior section 4058, act Aug. 16, 1954, ch. 736, 68A Stat. 480, § 4058, formerly 4057; renumbered Sept. 2, 1958, Pub. L. 85-859, title I, § 105(a), 72 Stat. 1277, related to cross references for exemption of sales to United States in certain cases and administrative provisions of general application.

#### AMENDMENTS

2014—Pub. L. 113-295, div. A, title II, § 221(a)(103)(A), Dec. 19, 2014, 128 Stat. 4052, struck out item for subchapter A "Luxury passenger vehicles".

1993—Pub. L. 103-66, title XIII, § 13161(b)(3), Aug. 10, 1993, 107 Stat. 453, substituted "Luxury passenger vehicles" for "Certain luxury items" in item for subchapter A.

1990—Pub. L. 101-508, title XI, § 11221(e), Nov. 5, 1990, 104 Stat. 1388-444, added item for subchapter A and redesignated former items for subchapters A and B as B and C, respectively.

1983—Pub. L. 97-424, title V, § 512(b)(2)(A), Jan. 6, 1983, 96 Stat. 2177, substituted "Retail Excise Taxes" for

"Special Fuels" in chapter heading, and added an analysis for subchapters A and B.

1976—Pub. L. 94-455, title XIX, § 1904(a)(1)(A), Oct. 4, 1976, 90 Stat. 1810, substituted "Special Fuels" for "Retailers Excise Taxes" in chapter heading.

### [Subchapter A—Repealed]

#### PRIOR PROVISIONS

This subchapter consisted of part I with subparts A (§§ 4001-4004) and B (§§ 4006, 4007) and part II (§§ 4011, 4012), prior to being amended generally by Pub. L. 103-66, title XIII, § 13161(a), Aug. 10, 1993, 107 Stat. 449.

Another prior subchapter A of chapter 31 was redesignated subchapter B by Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-438.

### [§§ 4001 to 4003, Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(103)(A), Dec. 19, 2014, 128 Stat. 4052]

Section 4001, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, § 13161(a), Aug. 10, 1993, 107 Stat. 449; Pub. L. 104-188, title I, §§ 1607(a), (b), 1703(c)(1), Aug. 20, 1996, 110 Stat. 1839, 1875; Pub. L. 105-34, title IX, § 906(a)-(b)(2), title XVI, § 1601(f)(3)(A), (B), Aug. 5, 1997, 111 Stat. 874, 875, 1090, provided for imposition of tax on luxury passenger vehicles.

Section 4002, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, § 13161(a), Aug. 10, 1993, 107 Stat. 450, related to 1st retail sale, uses treated as sales, and determination of price.

Section 4003, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, § 13161(a), Aug. 10, 1993, 107 Stat. 451; Pub. L. 105-34, title IX, § 906(b)(3), (4), title XIV, § 1401(a), Aug. 5, 1997, 111 Stat. 875, 1045, related to special rules for separate purchase of vehicles, parts and accessories.

Prior sections 4004, 4006, 4007, 4011, and 4012 of this title were omitted in the general revision of this subchapter by Pub. L. 103-66, title XIII, § 13161(a), Aug. 10, 1993, 107 Stat. 449.

Section 4004, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-440; amended Pub. L. 103-66, title XIII, § 13162(a), Aug. 10, 1993, 107 Stat. 453, related to certain rules applicable to former subpart A of part I of this subchapter.

Section 4006, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-441, related to imposition of tax on 1st retail sale of jewelry.

Section 4007, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-442, related to imposition of tax on 1st retail sale of furs.

Section 4011, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-442, provided definitions and special rules for purposes of this subchapter.

Section 4012, added Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-444, provided that taxes imposed by this subchapter did not apply to any sale or use after Dec. 31, 1999.

#### EFFECTIVE DATE OF REPEAL

Repeal effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 1 of this title.

### Subchapter B—Special Fuels

Sec. 4041.	Imposition of tax.
4042.	Tax on fuel used in commercial transportation on inland waterways.
4043.	Surtax on fuel used in aircraft part of a fractional ownership program.

#### PRIOR PROVISIONS

A prior subchapter B of chapter 31 was redesignated subchapter C by Pub. L. 101-508, title XI, § 11221(a), Nov. 5, 1990, 104 Stat. 1388-438.