

Stat. 2836; Pub. L. 101-508, title XI, § 11216(a)-(d), Nov. 5, 1990, 104 Stat. 1388-437; Pub. L. 103-272, § 5(g)(1), July 5, 1994, 108 Stat. 1374; Pub. L. 109-59, title XI, § 11111(a), Aug. 10, 2005, 119 Stat. 1946.)

REFERENCES IN TEXT

The date of enactment of this section, referred to in subsec. (b)(1)(B), is Nov. 9, 1978.

Section 206 of the Clean Air Act, referred to in subsec. (c)(1), is section 206 of act July 14, 1955, ch. 360, title II, as added Dec. 31, 1970, Pub. L. 91-604, § 8(a), 84 Stat. 1694, which is classified to section 7525 of Title 42, The Public Health and Welfare.

AMENDMENTS

2005—Subsec. (b)(1)(A). Pub. L. 109-59 struck out concluding provisions which read as follows: “In the case of a limousine, the preceding sentence shall be applied without regard to clause (ii).”

1994—Subsec. (b)(1)(B). Pub. L. 103-272 substituted “section 32901 of title 49, United States Code,” for “section 501 of the Motor Vehicle Information and Cost Savings Act (15 U.S.C. 2001)”.

1990—Subsec. (a). Pub. L. 101-508, § 11216(a), amended subsec. (a) generally, substituting present provisions for provisions which set forth gas guzzler tax tables in the case of automobiles built in each of the model years 1980 through 1986 and later.

Subsec. (b)(1)(A). Pub. L. 101-508, § 11216(b), inserted at end “In the case of a limousine, the preceding sentence shall be applied without regard to clause (ii).”

Subsec. (b)(5)(B). Pub. L. 101-508, § 11216(c), substituted heading for one which read: “Exception for certain small manufacturers” and amended text generally. Prior to amendment, text read as follows: “A person shall not be treated as the manufacturer of any automobile if—

“(i) such person would (but for this subparagraph) be so treated solely by reason of lengthening an existing automobile, and

“(ii) such person is a small manufacturer (as defined in subsection (d)(4) for the model year in which such lengthening occurs.”

Subsec. (d). Pub. L. 101-508, § 11216(d), struck out subsec. (d) which prescribed special rules for small manufacturers.

1986—Subsec. (b)(1)(A)(ii). Pub. L. 99-514, § 1812(e)(1)(B)(i), substituted “unloaded gross vehicle weight” for “gross vehicle weight”.

Subsec. (b)(5). Pub. L. 99-514, § 1812(e)(1)(B)(ii), amended par. (5) generally, designating existing provisions as subpar. (A), adding subpar. (A) heading, and adding subpar. (B).

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, § 11111(b), Aug. 10, 2005, 119 Stat. 1946, provided that: “The amendment made by this section [amending this section] shall take effect on October 1, 2005.”

EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, § 11216(e), Nov. 5, 1990, 104 Stat. 1388-437, provided that:

“(1) SUBSECTIONS (a) AND (b).—The amendments made by subsections (a) and (b) [amending this section] shall apply to sales after December 31, 1990.

“(2) SUBSECTION (c).—The amendments made by subsection (c) [amending this section] shall take effect on January 1, 1991.

“(3) SUBSECTION (d).—The amendment made by subsection (d) [amending this section] shall take effect on the date of the enactment of this section [Nov. 5, 1990].”

EFFECTIVE DATE OF 1986 AMENDMENT

Pub. L. 99-514, title XVIII, § 1812(e)(1)(B)(iii), Oct. 22, 1986, 100 Stat. 2837, provided that: “The amendments

made by clauses (i) and (ii) [amending this section] shall take effect as if included in the amendments made by section 201 of Public Law 95-618 [see Effective Date note below]; except that the amendment made by clause (i) shall not apply to any station wagon if—

“(I) such station wagon is originally equipped with more than 6 seat belts,

“(II) such station wagon was manufactured before November 1, 1985, and

“(III) such station wagon is of the 1985 or 1986 model year.”

EFFECTIVE DATE

Pub. L. 95-618, title II, § 201(g), Nov. 9, 1978, 92 Stat. 3184, as amended by Pub. L. 99-514, § 2, Oct. 22, 1986, 100 Stat. 2095, provided that: “The amendments made by this section [enacting this section and amending sections 1016, 4217, 4221, 4222, 4293, and 6416 of this title] shall apply with respect to 1980 and later model year automobiles (as defined in section 4064(b) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]).”

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—TIRES

Sec.	
4071.	Imposition of tax.
4072.	Definitions.
4073.	Exemptions.

AMENDMENTS

2004—Pub. L. 108-357, title VIII, § 869(d)(2), Oct. 22, 2004, 118 Stat. 1623, substituted “Exemptions” for “Exemption for tires with internal wire fastening” in item 4073.

1984—Pub. L. 98-369, div. A, title VII, § 735(c)(5)(A), (C), July 18, 1984, 98 Stat. 982, struck out “AND TUBES” from heading of part II and substituted “Exemption for tires with internal wire fastening” for “Exemptions” in item 4073.

1956—Act June 29, 1956, ch. 462, title II, § 204(d), 70 Stat. 389, substituted “Definitions” for “Definition of rubber” in item 4072.

§ 4071. Imposition of tax

(a) Imposition and rate of tax

There is hereby imposed on taxable tires sold by the manufacturer, producer, or importer thereof a tax at the rate of 9.45 cents (4.725 cents in the case of a biasply tire or super single tire) for each 10 pounds so much of the maximum rated load capacity thereof as exceeds 3,500 pounds.

(b) Special rule for manufacturers who sell at retail

Under regulations prescribed by the Secretary, if the manufacturer, producer, or importer of any tire delivers such tire to a retail store or retail outlet of such manufacturer, producer, or importer, he shall be liable for tax under subsection (a) in respect of such tire in the same manner as if it had been sold at the time it was delivered to such retail store or outlet. This subsection shall not apply to an article in respect to which tax has been imposed by subsection (a).

Subsection (a) shall not apply to an article in respect of which tax has been imposed by this subsection.

(c) Tires on imported articles

For the purposes of subsection (a), if an article imported into the United States is equipped with tires—

(1) the importer of the article shall be treated as the importer of the tires with which such article is equipped, and

(2) the sale of the article by the importer thereof shall be treated as the sale of the tires with which such article is equipped.

This subsection shall not apply with respect to the sale of an automobile bus chassis or an automobile bus body.

(d) Termination

On and after October 1, 2022, the taxes imposed by subsection (a) shall not apply.

(Aug. 16, 1954, ch. 736, 68A Stat. 482; June 29, 1956, ch. 462, title II, §204(a), 70 Stat. 388; Pub. L. 86-440, §1(a), Apr. 22, 1960, 74 Stat. 80; Pub. L. 87-61, title II, §202, June 29, 1961, 75 Stat. 124; Pub. L. 89-523, §1(a), Aug. 1, 1966, 80 Stat. 331; Pub. L. 91-605, title III, §303(a)(5), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 92-178, title IV, §401(f), Dec. 10, 1971, 85 Stat. 533; Pub. L. 94-280, title III, §303(a)(5), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-599, title V, §502(a)(4), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 96-222, title I, §108(c)(2)(C), Apr. 1, 1980, 94 Stat. 227; Pub. L. 96-596, §4(a)(1), Dec. 24, 1980, 94 Stat. 3475; Pub. L. 96-598, §1(d), Dec. 24, 1980, 94 Stat. 3486; Pub. L. 97-424, title V, §§514(a), 516(a)(2), Jan. 6, 1983, 96 Stat. 2181, 2182; Pub. L. 98-369, div. A, title VII, §735(c)(2), July 18, 1984, 98 Stat. 982; Pub. L. 100-17, title V, §502(a)(3), Apr. 2, 1987, 101 Stat. 256; Pub. L. 101-508, title XI, §11211(c)(2), Nov. 5, 1990, 104 Stat. 1388-426; Pub. L. 102-240, title VIII, §8002(a)(2), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 105-178, title IX, §9002(a)(1)(E), June 9, 1998, 112 Stat. 499; Pub. L. 108-357, title VIII, §869(a), (d)(1), Oct. 22, 2004, 118 Stat. 1623; Pub. L. 109-59, title XI, §11101(a)(1)(E), Aug. 10, 2005, 119 Stat. 1943; Pub. L. 112-30, title I, §142(a)(2)(C), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, §402(a)(2)(C), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-140, title IV, §402(a)(2)(C), June 29, 2012, 126 Stat. 402; Pub. L. 112-141, div. D, title I, §40102(a)(2)(C), July 6, 2012, 126 Stat. 844; Pub. L. 114-94, div. C, title XXXI, §31102(a)(2)(C), Dec. 4, 2015, 129 Stat. 1727.)

AMENDMENTS

2015—Subsec. (d). Pub. L. 114-94 substituted “October 1, 2022” for “October 1, 2016”.

2012—Subsec. (d). Pub. L. 112-141 substituted “October 1, 2016” for “July 1, 2012”.

Pub. L. 112-140, §§1(c), 402(a)(2)(C), temporarily substituted “July 7, 2012” for “July 1, 2012”. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102 substituted “July 1, 2012” for “April 1, 2012”.

2011—Subsec. (d). Pub. L. 112-30 substituted “April 1, 2012” for “October 1, 2011”.

2005—Subsec. (d). Pub. L. 109-59 substituted “2011” for “2005”.

2004—Subsec. (a). Pub. L. 108-357, §869(a), reenacted heading without change and amended text of subsec. (a)

generally. Prior to amendment, subsec. (a) imposed tax and set forth table of rates providing for no tax if the tire weighed not more than 40 lbs., tax of 15 cents per lb. in excess of 40 lbs. if the tire weighed more than 40 lbs. but not more than 70 lbs., tax of \$4.50 plus 30 cents per lb. in excess of 70 lbs. if the tire weighed more than 70 lbs. but not more than 90 lbs., and tax of \$10.50 plus 50 cents per lb. in excess of 90 lbs. if the tire weighed more than 90 lbs.

Subsec. (c). Pub. L. 108-357, §869(d)(1), redesignated subsec. (e) as (c) and struck out heading and text of former subsec. (c). Text read as follows: “For purposes of this section, weight shall be based on total weight exclusive of metal rims or rim bases. Total weight of the articles shall be determined under regulations prescribed by the Secretary.”

Subsec. (e). Pub. L. 108-357, §869(d)(1), redesignated subsec. (e) as (c).

1998—Subsec. (d). Pub. L. 105-178 substituted “2005” for “1999”.

1991—Subsec. (d). Pub. L. 102-240 substituted “1999” for “1995”.

1990—Subsec. (d). Pub. L. 101-508 substituted “1995” for “1993”.

1987—Subsec. (d). Pub. L. 100-17 substituted “1993” for “1988”.

1984—Subsec. (b). Pub. L. 98-369, §735(c)(2)(A), struck out “or inner tube” after “any tire”, and struck out “or tube” after “such tire” in two places in first sentence.

Subsec. (c). Pub. L. 98-369, §735(c)(2)(B), substituted “on total weight exclusive” for “on total weight, except that in the case of tires such total weight shall be exclusive”.

Subsec. (e). Pub. L. 98-369, §735(c)(2)(C), struck out “or inner tubes (other than bicycle tires and inner tubes)” after “equipped with tires” in provisions preceding par. (1), struck out “and inner tubes” before “with which such article is equipped” in pars. (1) and (2), and substituted “sale of an automobile bus chassis or an automobile bus body” for “sale of an article if a tax on such sale is imposed under section 4061 or if such article is an automobile bus chassis or an automobile bus body” in provisions following par. (2).

Subsec. (f). Pub. L. 98-369, §735(c)(2)(D), struck out subsec. (f) which related to imported recapped or retreaded United States tires.

1983—Subsec. (a). Pub. L. 97-424, §514(a), amended subsec. (a) generally. Prior to amendment, subsec. (a) read as follows: “There is hereby imposed upon the following articles, if wholly or in part of rubber, sold by the manufacturer, producer, or importer, a tax at the following rates:

“(1) Tires of the type used on highway vehicles, 9.75 cents a pound.

“(2) Other tires (other than laminated tires to which paragraph (5) applies), 4.875 cents a pound.

“(3) Inner tubes, for tires, 10 cents a pound.

“(4) Tread rubber, 5 cents a pound.

“(5) Laminated tires (not of the type used on highway vehicles) which consist wholly of scrap rubber from used tire casings with an internal metal fastening agent, 1 cent a pound.”

Subsec. (d). Pub. L. 97-424, §516(a)(2), substituted provision that, on and after Oct. 1, 1988, the taxes imposed by subsec. (a) shall not apply, for provision that, on and after Oct. 1, 1984, the tax imposed by subsec. (a)(1) would be 4.875 cents a pound, that by subsec. (a)(3) would be 9 cents a pound, and that subsec. (a)(4) would not apply.

1980—Subsec. (a)(1). Pub. L. 96-596, §4(a)(1)(A), substituted “9.75 cents” for “10 cents”.

Subsec. (a)(2). Pub. L. 96-596, §4(a)(1)(B), substituted “4.875 cents” for “5 cents”.

Subsec. (d)(1). Pub. L. 96-596, §4(a)(1)(C), substituted “4.875 cents” for “5 cents”.

Subsec. (e). Pub. L. 96-222 inserted references to an automobile bus chassis or body.

Subsec. (f). Pub. L. 96-598 added subsec. (f).

1978—Subsec. (d). Pub. L. 95-599 substituted “1984” for “1979”.

1976—Subsecs. (b), (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

Subsec. (d). Pub. L. 94-280 substituted “1979” for “1977”.

1971—Subsec. (e). Pub. L. 92-178 added subsec. (e).

1970—Subsec. (d). Pub. L. 91-605 substituted “1977” for “1972”.

1966—Subsecs. (b) to (d). Pub. L. 89-523 added subsec. (b) and redesignated former subsec. (b) and (c) as (c) and (d), respectively.

1961—Subsec. (a)(1). Pub. L. 87-61, §202(a), increased tax from 8 to 10 cents a pound.

Subsec. (a)(3). Pub. L. 87-61, §202(c), increased tax from 9 to 10 cents a pound.

Subsec. (a)(4). Pub. L. 87-61, §202(c), increased tax from 3 to 5 cents a pound.

Subsec. (c). Pub. L. 87-61, §202(d), substituted “October 1, 1972” for “July 1, 1972”, added par. (2), and redesignated former par. (2) as (3).

1960—Subsec. (a)(2). Pub. L. 86-440, §1(a)(1), inserted “(other than laminated tires to which paragraph (5) applies)” after “other tires”.

Subsec. (a)(5). Pub. L. 86-440, §1(a)(2), added par. (5).

1956—Act June 29, 1956, increased tax on tires of type used on highway vehicles from 5 cents a pound to 8 cents a pound, provided for a tax of 3 cents a pound on tread rubber, and required on and after July 1, 1972, a reduction in tax on tires of type used on highway vehicles from 8 cents a pound to 5 cents a pound, and elimination of tax on tread rubber.

EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-94 effective Oct. 1, 2016, see section 31102(f) of Pub. L. 114-94, set out as a note under section 4041 of this title.

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Amendment by Pub. L. 112-141 effective July 1, 2012, see section 40102(f) of Pub. L. 112-141, set out as a note under section 4041 of this title.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Amendment by Pub. L. 112-140 effective July 1, 2012, see section 402(f)(1) of Pub. L. 112-140, set out as a note under section 4041 of this title.

Amendment by Pub. L. 112-102 effective Apr. 1, 2012, see section 402(f) of Pub. L. 112-102, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Oct. 1, 2011, see section 142(f) of Pub. L. 112-30, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §869(e), Oct. 22, 2004, 118 Stat. 1623, provided that: “The amendments made by this section [amending this section and sections 4072 and 4073 of this title] shall apply to sales in calendar years beginning more than 30 days after the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Pub. L. 97-424, title V, §514(b), Jan. 6, 1983, 96 Stat. 2181, provided that: “The amendment made by this sec-

tion [amending this section] shall apply to articles sold on or after January 1, 1984”.

EFFECTIVE DATE OF 1980 AMENDMENTS

Pub. L. 96-598, §1(e), Dec. 24, 1980, 94 Stat. 3486, provided that: “The amendments made by this section [amending this section and sections 6416 and 6511 of this title] shall take effect on the first day of the first calendar month which begins more than 10 days after the date of the enactment of this Act [Dec. 24, 1980].”

Pub. L. 96-596, §4(a)(2), Dec. 24, 1980, 94 Stat. 3475, provided that: “The amendments made by this subsection [amending this section] shall apply on and after January 1, 1981.”

Amendment by Pub. L. 96-222 effective as if included in the provision of the Energy Tax Act of 1978, Pub. L. 95-618, Nov. 9, 1978, 92 Stat. 3174, to which such amendment relates, see section 108(c)(7) of Pub. L. 96-222, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1971 AMENDMENT

Pub. L. 92-178, title IV, §401(h), Dec. 10, 1971, 85 Stat. 534, provided that:

“(1) Except as otherwise provided in this section, the amendments made by subsections (a), (f), and (g) [amending this section and sections 4061, 4062, 4063, 4216, 4221, 4222, 6412, and 6416 of this title] of this section shall apply with respect to articles sold on or after the day after the date of the enactment of this Act [Dec. 10, 1971].

“(2) For purposes of paragraph (1), an article shall not be considered sold before the day after the date of the enactment of this Act [Dec. 10, 1971] unless possession or right to possession passes to the purchaser before such day.

“(3) In the case of—

“(A) a lease,

“(B) a contract for the sale of an article where it is provided that the price shall be paid by installments and title to the article sold does not pass until a future date notwithstanding partial payment by installments,

“(C) a conditional sale, or

“(D) a chattel mortgage arrangement wherein it is provided that the sale price shall be paid in installments,

entered into on or before the date of the enactment of this Act [Dec. 10, 1971], payments made after such date, with respect to the article leased or sold shall, for purposes of this subsection, be considered as payments made with respect to an article sold after such date, if the lessor or vendor establishes that the amount of payments payable after such date with respect to such article has been reduced by an amount equal to that portion of the tax applicable with respect to the lease or sale of such article which is due and payable after such date. If the lessor or vendor does not establish that the payments have been so reduced, they shall be treated as payments made in respect of an article sold before the day after the date of the enactment of this Act.”

EFFECTIVE DATE OF 1966 AMENDMENT

Pub. L. 89-523, §1(b), Aug. 1, 1966, 80 Stat. 331, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on the first day of the first calendar quarter which begins more than 20 days after the date on which this Act is enacted [Aug. 1, 1966].”

EFFECTIVE DATE OF 1961 AMENDMENT

Amendment by Pub. L. 87-61 effective July 1, 1961, see section 208 of Pub. L. 87-61, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1960 AMENDMENT

Pub. L. 86-440, §1(b), Apr. 22, 1960, 74 Stat. 81, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to articles

sold on or after the first day of the first month which begins more than 10 days after the date of the enactment of this Act [April 22, 1960].”

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective July 1, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

ALLOWANCE OF CREDIT OR REFUND OF OVERPAYMENT OF TAX IMPOSED

Pub. L. 96-596, §4(b), Dec. 24, 1980, 94 Stat. 3475, provided that:

“(b) DETERMINATION OF OVERPAYMENT.—

“(1) IN GENERAL.—The determination of the extent to which any overpayment of tax imposed by section 4071(a)(1) or (2) or section 4071(b) has arisen by reason of an adjustment of a tire after the original sale pursuant to a warranty or guarantee, and the allowance of a credit or refund of any such overpayment, shall be determined in accordance with the principles set forth in regulations and rulings relating thereto to the extent in effect on March 31, 1978.

“(2) EFFECTIVE DATE.—This subsection shall apply to the adjustment of any tire after March 31, 1978, and prior to January 1, 1983.”

§ 4072. Definitions

(a) Taxable tire

For purposes of this chapter, the term “taxable tire” means any tire of the type used on highway vehicles if wholly or in part made of rubber and if marked pursuant to Federal regulations for highway use.

(b) Rubber

For purposes of this chapter, the term “rubber” includes synthetic and substitute rubber.

(c) Tires of the type used on highway vehicles

For purposes of this part, the term “tires of the type used on highway vehicles” means tires of the type used on—

- (1) motor vehicles which are highway vehicles, or
- (2) vehicles of the type used in connection with motor vehicles which are highway vehicles.

Such term shall not include tires of a type used exclusively on vehicles described in section 4053(8).

(d) Biasply

For purposes of this part, the term “biasply tire” means a pneumatic tire on which the ply cords that extend to the beads are laid at alternate angles substantially less than 90 degrees to the centerline of the tread.

(e) Super single tire

For purposes of this part, the term “super single tire” means a single tire greater than 13 inches in cross section width designed to replace 2 tires in a dual fitment. Such term shall not include any tire designed for steering.

(Aug. 16, 1954, ch. 736, 68A Stat. 482; June 29, 1956, ch. 462, title II, §204(b), 70 Stat. 389; Pub. L. 98-369, div. A, title VII, §735(c)(3), July 18, 1984, 98 Stat. 982; Pub. L. 108-357, title VIII, §§851(c)(1), 869(b), Oct. 22, 2004, 118 Stat. 1608, 1623; Pub. L. 109-58, title XIII, §1364(a), Aug. 8, 2005, 119 Stat. 1060.)

AMENDMENTS

2005—Subsec. (e). Pub. L. 109-58 inserted at end “Such term shall not include any tire designed for steering.”

2004—Subsec. (a). Pub. L. 108-357, §869(b), added subsec. (a) and redesignated former subsec. (a) as (b).

Subsec. (b). Pub. L. 108-357, §869(b), redesignated subsec. (a) as (b). Former subsec. (b) redesignated (c).

Pub. L. 108-357, §851(c)(1), which directed amendment of par. (2) by inserting at end “Such term shall not include tires of a type used exclusively on vehicles described in section 4053(8).”, was executed by amending subsec. (b) by inserting that language after par. (2) to reflect the probable intent of Congress.

Subsecs. (c), (d). Pub. L. 108-357, §869(b), redesignated subsecs. (b) and (c) as (c) and (d), respectively. Former subsec. (d) redesignated (e).

Pub. L. 108-357, §869(b), added subsecs. (c) and (d).

Subsec. (e). Pub. L. 108-357, §869(b), redesignated subsec. (d) as (e).

1984—Subsecs. (b), (c). Pub. L. 98-369 redesignated subsec. (c) as (b) and struck out former subsec. (b) which defined “tread rubber”.

1956—Act June 29, 1956, substituted “Definitions” for “Definition of rubber” in section catchline.

Act June 29, 1956, designated existing provisions as subsec. (a) and added subsecs. (b) and (c).

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-58, title XIII, §1364(b), Aug. 8, 2005, 119 Stat. 1060, provided that: “The amendment made by this section [amending this section] shall take effect as if included in section 869 of the American Jobs Creation Act of 2004 [Pub. L. 108-357].”

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §851(c)(2), Oct. 22, 2004, 118 Stat. 1608, provided that: “The amendment made by this subsection [amending this section] shall take effect on the day after the date of the enactment of this Act [Oct. 22, 2004].”

Amendment by section 869(b) of Pub. L. 108-357 applicable to sales in calendar years beginning more than 30 days after Oct. 22, 2004, see section 869(e) of Pub. L. 108-357, set out as a note under section 4071 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective July 1, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

§ 4073. Exemptions

The tax imposed by section 4071 shall not apply to tires sold for the exclusive use of the Department of Defense or the Coast Guard.

(Aug. 16, 1954, ch. 736, 68A Stat. 482; June 29, 1956, ch. 462, title II, §204(c), 70 Stat. 389; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title VII, §735(c)(4), July 18, 1984, 98 Stat. 982; Pub. L. 108-357, title VIII, §869(c), Oct. 22, 2004, 118 Stat. 1623.)

AMENDMENTS

2004—Pub. L. 108-357 amended section catchline and text generally. Prior to amendment, text read as follows: “The tax imposed by section 4071 shall not apply to tires of extruded tiring with an internal wire fastening agent.”

1984—Pub. L. 98-369 substituted “Exemption for tires with internal wire fastening” for “Exemptions” in section catchline, and in text struck out subsec. (a) relat-