

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under section 4081 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title VII, §733(b), July 18, 1984, 98 Stat. 977, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the first day of the first calendar quarter beginning after the date of the enactment of this Act [July 18, 1984].”

Pub. L. 98-369, div. A, title VII, §734(c)(3), July 18, 1984, 98 Stat. 979, provided that: “The amendments made by this subsection [amending this section and section 6427 of this title] shall take effect on the first day of the first calendar quarter beginning after the date of the enactment of this Act [July 18, 1984].”

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VIII, §802(d)(1), June 21, 1965, 79 Stat. 159, provided that: “The amendments made by subsections (a)(1), (b), and (c) [amending this section and sections 4101, 4222, 7103, and 7232 of this title] shall apply with respect to articles sold on or after July 1, 1965.”

EFFECTIVE DATE OF 1959 AMENDMENT

Pub. L. 86-342, title II, §201(e)(3), Sept. 21, 1959, 73 Stat. 615, provided that: “The amendments made by paragraphs (1) and (2) [amending this section] shall take effect on January 1, 1960.”

REGULATIONS

Pub. L. 108-357, title VIII, §854(b), Oct. 22, 2004, 118 Stat. 1615, provided that: “Not later than 180 days after the date of the enactment of this Act [Oct. 22, 2004], the Secretary of the Treasury shall issue regulations regarding mechanical dye injection systems described in the amendment made by subsection (a) [amending this section], and such regulations shall include standards for making such systems tamper resistant.”

§ 4083. Definitions; special rule; administrative authority

(a) Taxable fuel

For purposes of this subpart—

(1) In general

The term “taxable fuel” means—

- (A) gasoline,
- (B) diesel fuel, and
- (C) kerosene.

(2) Gasoline

The term “gasoline”—

(A) includes any gasoline blend, other than qualified methanol or ethanol fuel (as defined in section 4041(b)(2)(B)), partially exempt methanol or ethanol fuel (as defined in section 4041(m)(2)), or a denatured alcohol, and

(B) includes, to the extent prescribed in regulations—

- (i) any gasoline blend stock, and
- (ii) any product commonly used as an additive in gasoline (other than alcohol).

For purposes of subparagraph (B)(i), the term “gasoline blend stock” means any petroleum product component of gasoline.

(3) Diesel fuel

(A) In general

The term “diesel fuel” means—

- (i) any liquid (other than gasoline) which is suitable for use as a fuel in a diesel-powered highway vehicle, or a diesel-powered train,
- (ii) transmixon, and
- (iii) diesel fuel blend stocks identified by the Secretary.

(B) Transmixon

For purposes of subparagraph (A), the term “transmixon” means a byproduct of refined products pipeline operations created by the mixing of different specification products during pipeline transportation.

(b) Commercial aviation

For purposes of this subpart, the term “commercial aviation” means any use of an aircraft in a business of transporting persons or property for compensation or hire by air, unless properly allocable to any transportation exempt from the taxes imposed by sections 4261 and 4271 by reason of section 4281 or 4282 or by reason of subsection (h) or (i) of section 4261. Such term shall not include the use of any aircraft before April 1, 2018, if tax is imposed under section 4043 with respect to the fuel consumed in such use or if no tax is imposed on such use under section 4043 by reason of subsection (c)(5) thereof.

(c) Certain uses defined as removal

If any person uses taxable fuel (other than in the production of taxable fuels or special fuels referred to in section 4041), such use shall for the purposes of this chapter be considered a removal.

(d) Administrative authority

(1) In general

In addition to the authority otherwise granted by this title, the Secretary may in administering compliance with this subpart, section 4041, and penalties and other administrative provisions related thereto—

(A) enter any place at which taxable fuel is produced or is stored (or may be stored) for purposes of—

- (i) examining the equipment used to determine the amount or composition of such fuel and the equipment used to store such fuel,
- (ii) taking and removing samples of such fuel, and
- (iii) inspecting any books and records and any shipping papers pertaining to such fuel, and

(B) detain, for the purposes referred in subparagraph (A), any container which contains or may contain any taxable fuel.

(2) Inspection sites

The Secretary may establish inspection sites for purposes of carrying out the Secretary’s authority under paragraph (1)(B).

(3) Penalty for refusal of entry

(A) Forfeiture

The penalty provided by section 7342 shall apply to any refusal to admit entry or other

refusal to permit an action by the Secretary authorized by paragraph (1), except that section 7342 shall be applied by substituting “\$1,000” for “\$500” for each such refusal.

(B) Assessable penalty

For additional assessable penalty for the refusal to admit entry or other refusal to permit an action by the Secretary authorized by paragraph (1), see section 6717.

(Aug. 16, 1954, ch. 736, 68A Stat. 483; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 99-514, title XVII, §1703(a), Oct. 22, 1986, 100 Stat. 2776; Pub. L. 103-66, title XIII, §13242(a), Aug. 10, 1993, 107 Stat. 517; Pub. L. 105-34, title IX, §902(b)(3), title X, §1032(a), (e)(4), Aug. 5, 1997, 111 Stat. 873, 933, 935; Pub. L. 105-206, title VI, §6010(h)(1), July 22, 1998, 112 Stat. 815; Pub. L. 108-357, title III, §301(c)(8), title VIII, §§853(b), 858(a), 859(b)(1), 870(a), Oct. 22, 2004, 118 Stat. 1461, 1611, 1617, 1618, 1623; Pub. L. 109-59, title XI, §11123(b), Aug. 10, 2005, 119 Stat. 1952; Pub. L. 112-95, title XI, §1103(b), Feb. 14, 2012, 126 Stat. 151; Pub. L. 114-55, title II, §202(c)(1), Sept. 30, 2015, 129 Stat. 525; Pub. L. 114-141, title II, §202(c)(1), Mar. 30, 2016, 130 Stat. 324; Pub. L. 114-190, title I, §1202(c)(1), July 15, 2016, 130 Stat. 619; Pub. L. 115-63, title II, §202(c)(1), Sept. 29, 2017, 131 Stat. 1171.)

AMENDMENTS

2017—Subsec. (b). Pub. L. 115-63 substituted “April 1, 2018” for “October 1, 2017”.

2016—Subsec. (b). Pub. L. 114-190 substituted “October 1, 2017” for “July 16, 2016”.

Pub. L. 114-141 substituted “July 16, 2016” for “April 1, 2016”.

2015—Subsec. (b). Pub. L. 114-55 substituted “April 1, 2016” for “October 1, 2015”.

2012—Subsec. (b). Pub. L. 112-95 inserted at end “Such term shall not include the use of any aircraft before October 1, 2015, if tax is imposed under section 4043 with respect to the fuel consumed in such use or if no tax is imposed on such use under section 4043 by reason of subsection (c)(5) thereof.”

2005—Subsec. (b). Pub. L. 109-59 substituted “subsection (h) or (i) of section 4261” for “section 4261(h)”.

2004—Subsec. (a)(2). Pub. L. 108-357, §301(c)(8), reenacted heading without change and amended text of par. (2) generally. Prior to amendment, par. (2) defined the term “gasoline”, to the extent prescribed in regulations, as including gasoline blend stocks and products commonly used as additives in gasoline, and defined the term “gasoline blend stock” as meaning any petroleum product component of gasoline.

Subsec. (a)(3). Pub. L. 108-357, §870(a), reenacted heading without change and amended text of par. (3) generally. Prior to amendment, par. (3) defined the term “diesel fuel” as meaning any liquid (other than gasoline) which is suitable for use as a fuel in a diesel-powered highway vehicle or a diesel-powered train.

Subsecs. (b), (c). Pub. L. 108-357, §853(b), added subsec. (b) and redesignated former subsec. (b) as (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 108-357, §853(b), redesignated subsec. (c) as (d).

Subsec. (d)(1)(A)(iii). Pub. L. 108-357, §858(a), added cl. (iii).

Subsec. (d)(3). Pub. L. 108-357, §859(b)(1), designated existing provisions as subpar. (A), inserted heading, and added subpar. (B).

1998—Subsec. (a)(1). Pub. L. 105-206 made technical amendment to directory language of Pub. L. 105-34, §1032(a). See 1997 Amendment note below.

1997—Subsec. (a)(1)(C). Pub. L. 105-34, §1032(a), as amended by Pub. L. 105-206, §6010(h)(1), added subpar. (C).

Subsec. (a)(3). Pub. L. 105-34, §902(b)(3), substituted “or a diesel-powered train” for “. a diesel-powered train, or a diesel-powered boat”.

Subsec. (b). Pub. L. 105-34, §1032(e)(4), substituted “taxable fuels” for “gasoline, diesel fuel.”

1993—Pub. L. 103-66 amended heading and text generally. Prior to amendment, text read as follows:

“(1) For provisions to relieve farmers from excise tax in the case of gasoline used on the farm for farming purposes, see section 6420.

“(2) For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes, see section 6421.

“(3) For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline not used for taxable purposes, see section 6427.”

1986—Pub. L. 99-514 amended section generally. Prior to amendment, section 4083 “Exemption of sales to producer”, read as follows: “Under regulations prescribed by the Secretary the tax imposed by section 4081 shall not apply in the case of sales of gasoline to a producer of gasoline.”

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

EFFECTIVE DATE OF 2012 AMENDMENT

Pub. L. 112-95, title XI, §1103(d)(2), Feb. 14, 2012, 126 Stat. 151, provided that: The amendment made by subsection (b) [amending this section] shall apply to uses of aircraft after March 31, 2012.”

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-59, title XI, §11123(c), Aug. 10, 2005, 119 Stat. 1952, provided that: “The amendments made by this section [amending this section and section 4261 of this title] shall apply to transportation beginning after September 30, 2005.”

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by section 301(c)(8) of Pub. L. 108-357 applicable to fuel sold or used after Dec. 31, 2004, see section 301(d)(1) of Pub. L. 108-357, set out as a note under section 40 of this title.

Amendment by section 853(b) of Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

Pub. L. 108-357, title VIII, §858(b), Oct. 22, 2004, 118 Stat. 1617, provided that: “The amendments made by this section [amending this section] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

Pub. L. 108-357, title VIII, §859(c), Oct. 22, 2004, 118 Stat. 1618, provided that: “The amendments made by this section [enacting section 6717 of this title and amending this section] shall take effect on January 1, 2005.”

Pub. L. 108-357, title VIII, §870(c), Oct. 22, 2004, 118 Stat. 1624, provided that: “The amendment made by this section [amending this section and section 6427 of this title] shall apply to fuel removed, sold, or used after December 31, 2004.”

EFFECTIVE DATE OF 1998 AMENDMENT

Amendment by Pub. L. 105-206 effective, except as otherwise provided, as if included in the provisions of the Taxpayer Relief Act of 1997, Pub. L. 105-34, to which such amendment relates, see section 6024 of Pub. L. 105-206, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by section 902(b)(3) of Pub. L. 105-34 effective Jan. 1, 1998, see section 902(c) of Pub. L. 105-34, set out as a note under section 4041 of this title.

Amendment by section 1032(a), (e)(4) of Pub. L. 105-34 effective July 1, 1998, see section 1032(f)(1) of Pub. L. 105-34, as amended, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514 set out as a note under section 4081 of this title.

§ 4084. Cross references

(1) For provisions to relieve farmers from excise tax in the case of gasoline used on the farm for farming purposes, see section 6420.

(2) For provisions to relieve purchasers of gasoline from excise tax in the case of gasoline used for certain nonhighway purposes, used by local transit systems, or sold for certain exempt purposes, see section 6421.

(3) For provisions to relieve purchasers from excise tax in the case of taxable fuel not used for taxable purposes, see section 6427.

(Added Pub. L. 103-66, title XIII, §13242(a), Aug. 10, 1993, 107 Stat. 518.)

PRIOR PROVISIONS

A prior section 4084, added Apr. 2, 1956, ch. 160, §4(a)(1), 70 Stat. 90; amended June 29, 1956, ch. 462, title II, §208(e)(1), 70 Stat. 396, contained cross references, prior to the general amendment of this subpart by Pub. L. 99-514, §1703(a).

A prior section 4091, added Pub. L. 100-203, title X, §10502(a), Dec. 22, 1987, 101 Stat. 1330-438; amended Pub. L. 100-203, title X, §10502(g), Dec. 22, 1987, 101 Stat. 1330-446; Pub. L. 100-647, title II, §2001(d)(6)(A)-(C), Nov. 10, 1988, 102 Stat. 3596; Pub. L. 101-508, title XI, §§11211(b)(1), (2), (6)(A), (B), (c)(4), (e)(4), 11213(b)(1), (2)(C), (D), (d)(2)(A), 11704(a)(38), Nov. 5, 1990, 104 Stat. 1388-424 to 1388-427, 1388-432, 1388-433, 1388-435, 1388-520; Pub. L. 102-240, title VIII, §8002(a)(4), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 103-66, title XIII, §§13241(b)(1), (2)(B)(i), (ii), 13242(a), Aug. 10, 1993, 107 Stat. 510, 518; Pub. L. 104-188, title I, §1609(a)(1), Aug. 20, 1996, 110 Stat. 1841; Pub. L. 105-2, §2(a)(1), Feb. 28, 1997, 111 Stat. 4; Pub. L. 105-34, title X, §1031(a)(1), title XIV, §1436(a), Aug. 5, 1997, 111 Stat. 929, 1053; Pub. L. 105-178, title IX, §9003(a)(1)(D), (b)(2)(D), June 9, 1998, 112 Stat. 502, 503; Pub. L. 105-206, title VI, §6014(d), July 22, 1998, 112 Stat. 820, related to imposition of tax on the sale of aviation fuel, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

Another prior section 4091, acts Aug. 16, 1954, ch. 736, 68A Stat. 483; Aug. 11, 1955, ch. 793, §1(a), 69 Stat. 676; June 21, 1965, Pub. L. 89-44, title II, §202(a), 79 Stat. 137, imposed a tax of 6 cents a gallon on lubricating oil (other than cutting oils) sold in the United States by the manufacturer or producer to be paid by the manufacturer or producer, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

A prior section 4092, added Pub. L. 100-203, title X, §10502(a), Dec. 22, 1987, 101 Stat. 1330-440; amended Pub. L. 100-647, title III, §3003(a), Nov. 10, 1988, 102 Stat. 3616; Pub. L. 103-66, title XIII, §§13163(a)(1), (3), 13242(a), Aug. 10, 1993, 107 Stat. 453, 519; Pub. L. 105-34, title XVI, §1601(f)(4)(C), Aug. 5, 1997, 111 Stat. 1091; Pub. L. 105-206, title VI, §6023(16), July 22, 1998, 112 Stat. 825, related to exemptions from tax imposed by former section 4091, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

Another prior section 4092, acts Aug. 16, 1954, ch. 736, 68A Stat. 484; Aug. 11, 1955, ch. 793, §1(b), 69 Stat. 676;

Nov. 9, 1978, Pub. L. 95-618, title IV, §404(b), 92 Stat. 3205, provided for certain vendees to be considered as manufacturers and defined “cutting oils”, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

A prior section 4093, added Pub. L. 100-203, title X, §10502(a), Dec. 22, 1987, 101 Stat. 1330-440; amended Pub. L. 100-647, title II, §2004(s)(1), title III, §3001(a), Nov. 10, 1988, 102 Stat. 3609, 3613; Pub. L. 101-508, title XI, §§11211(b)(4)(A), 11212(b)(4), 11704(a)(20), Nov. 5, 1990, 104 Stat. 1388-425, 1388-431, 1388-519; Pub. L. 103-66, title XIII, §§13241(f)(3), (4), 13242(a), Aug. 10, 1993, 107 Stat. 511, 512, 520; Pub. L. 104-188, title I, §1702(b)(2)(A), Aug. 20, 1996, 110 Stat. 1868; Pub. L. 105-34, title X, §1032(e)(5), Aug. 5, 1997, 111 Stat. 935, defined terms for purposes of former subpart B of this part, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

Another prior section 4093, acts Aug. 16, 1954, ch. 736, 68A Stat. 484; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Nov. 9, 1978, Pub. L. 95-618, title IV, §404(a), 92 Stat. 3204, exempted from tax lubricating oils sold to a manufacturer or producer of lubricating oils for resale, or for certain uses of lubricating oil in producing rerefined oil, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

A prior section 4094, added Pub. L. 89-44, title II, §202(c)(1)(A), June 21, 1965, 79 Stat. 139, provided cross reference to sections 39 and 6424 of this title for provisions to relieve purchasers of lubricating oil from excise tax in the case of lubricating oil used otherwise than in a highway motor vehicle, prior to repeal by Pub. L. 97-424, title V, §515(a), (c), Jan. 6, 1983, 96 Stat. 2181, applicable with respect to articles sold after Jan. 6, 1983.

EFFECTIVE DATE

Section effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as an Effective Date of 1993 Amendment note under section 4041 of this title.

SUBPART B—SPECIAL PROVISIONS APPLICABLE TO FUELS TAX

- Sec. 4101. Registration and bond.
- 4102. Inspection of records by local officers.
- 4103. Certain additional persons liable for tax where willful failure to pay.
- 4104. Information reporting for persons claiming certain tax benefits.
- 4105. Two-party exchanges.

PRIOR PROVISIONS

A prior subpart B, consisting of sections 4091 to 4093, related to taxation of aviation fuel, prior to repeal by Pub. L. 108-357, title VIII, §853(d)(1), (e), Oct. 22, 2004, 118 Stat. 1612, 1614, applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004.

AMENDMENTS

2004—Pub. L. 108-357, title III, §303(b), title VIII, §§853(d)(1), (2)(T), 866(b), Oct. 22, 2004, 118 Stat. 1466, 1612, 1614, 1622, redesignated subpart C as B, substituted “Special Provisions Applicable to Fuels Tax” for “Special Provisions Applicable to Petroleum Products” in subpart heading, and added items 4104 and 4105.

1990—Pub. L. 101-508, title XI, §11212(e)(3), Nov. 5, 1990, 104 Stat. 1388-432, added item 4103.

1986—Pub. L. 99-514, title XVII, §1703(b)(2), Oct. 22, 1986, 100 Stat. 2776, substituted “Registration and bond” for “Registration” in item 4101.

1976—Pub. L. 94-455, title XII, §1202(c)(2), Oct. 4, 1976, 90 Stat. 1686, substituted “Inspection of records by local officers” for “Inspection of records, returns, etc., by local officers” in item 4102.