

118 Stat. 1607; Pub. L. 110-343, div. B, title II, §206(a), Oct. 3, 2008, 122 Stat. 3839.)

PRIOR PROVISIONS

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 the imposition of the retailers tax on installment sales, prior to repeal by Pub. L. 94-455, title XIX, §1904(a)(1)(D), Oct. 4, 1976, 90 Stat. 1811.

For provisions of prior sections 4054 to 4058 of this title, see Prior Provisions note set out preceding section 4041 of this title.

AMENDMENTS

2008—Pars. (9), (10). Pub. L. 110-343 added pars. (9) and (10).

2004—Par. (8). Pub. L. 108-357 added par. (8).

1984—Pub. L. 98-369 amended section generally, substituting provisions listing articles on which no tax under section 4051 shall be imposed for former provisions which stated that no tax be imposed under section 4051 on any article specified in subsection (a) of section 4063 and that the exemptions provided by section 4221(a) extended to the tax imposed by section 4051.

EFFECTIVE DATE OF 2008 AMENDMENT

Pub. L. 110-343, div. B, title II, §206(b), Oct. 3, 2008, 122 Stat. 3839, provided that: "The amendment made by this section [amending this section] shall apply to sales or installations after the date of the enactment of this Act [Oct. 3, 2008]."

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §851(a)(2), Oct. 22, 2004, 118 Stat. 1607, 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]."

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.

CHAPTER 32—MANUFACTURERS EXCISE TAXES

Table with 2 columns: Subchapter and Sec.1. Rows include A. Automotive and related items (4061), B. Coal (4121), C. Certain vaccines (4131), D. Recreational equipment (4161), E. Medical devices (4191), F. Special provisions applicable to manufacturers tax (4216), G. Exemptions, registration, etc (4221).

AMENDMENTS

2010—Pub. L. 111-152, title I, §1405(a)(2), Mar. 30, 2010, 124 Stat. 1065, added item for subchapter E.

1987—Pub. L. 100-203, title IX, §9201(c), Dec. 22, 1987, 101 Stat. 1330-330, added item for subchapter C.

1978—Pub. L. 95-227, §2(c), Feb. 10, 1978, 92 Stat. 12, added item for subchapter B.

1965—Pub. L. 89-44, title II, §§203, 204, 206, June 21, 1965, 79 Stat. 139, 140, struck out items for subchapters B, C and E.

Subchapter A—Automotive and Related Items

Table with 2 columns: Part and Gas guzzlers.

1 Section numbers editorially supplied.

Table with 2 columns: Part and Items. Rows include II. Tires, III. Petroleum products.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title VII, §735(a)(3), (c)(5)(B), July 18, 1984, 98 Stat. 980, 982, substituted "Gas guzzlers" for "Motor vehicles" in item for part I, and struck out "and tubes" in item for part II.

PART I—GAS GUZZLERS

Table with 2 columns: Sec. and Gas guzzler tax.

AMENDMENTS

1986—Pub. L. 99-514, title XVIII, §1875(f), Oct. 22, 1986, 100 Stat. 2897, substituted "guzzler" for "guzzlers" in item 4064.

1984—Pub. L. 98-369, div. A, title VII, §735(a)(2), July 18, 1984, 98 Stat. 980, substituted "GAS GUZZLERS" for "MOTOR VEHICLES" in part I heading, struck out items 4061 "Imposition of tax", 4062 "Articles classified as parts", and 4063 "Exemptions", and substituted "guzzlers" for "guzzler" in item 4064.

1978—Pub. L. 95-618, title II, §201(f), Nov. 9, 1978, 92 Stat. 3184, added item 4064.

1971—Pub. L. 92-178, title IV, §401(g)(2)(D), Dec. 10, 1971, 85 Stat. 533, substituted "Articles classified as parts" for "Definitions" in item 4062.

[[§ 4061 to 4063. Repealed. Pub. L. 98-369, div. A, title VII, §735(a)(1), July 18, 1984, 98 Stat. 980]

Section 4061, acts Aug. 16, 1954, ch. 736, 68A Stat. 481; Mar. 30, 1955, ch. 18, §3(a)(2), 69 Stat. 14; Aug. 12, 1955, ch. 865, §1, 69 Stat. 709; Mar. 29, 1956, ch. 115, §3(a)(2), 70 Stat. 66; June 29, 1956, ch. 462, title II, §203, 70 Stat. 388; Mar. 29, 1957, Pub. L. 85-12, §3(a)(1), 71 Stat. 9; June 30, 1958, Pub. L. 85-475, §3(a)(1), 72 Stat. 259; June 30, 1959, Pub. L. 86-75, §3(a)(1), 73 Stat. 157; June 30, 1960, Pub. L. 86-564, title II §202(a)(1), 74 Stat. 290; June 29, 1961, Pub. L. 87-61, title II, §204, 75 Stat. 126; June 30, 1961, Pub. L. 87-72, §3(a)(1), 75 Stat. 193; June 28, 1962, Pub. L. 87-508, §3(a)(1), 76 Stat. 114; June 29, 1963, Pub. L. 88-52, §3(a)(1), 77 Stat. 72; June 30, 1964, Pub. L. 88-348, §2(a)(1), 78 Stat. 237; June 21, 1965, Pub. L. 89-44, title II, §201, 79 Stat. 136; Mar. 15, 1966, Pub. L. 89-368, title II, §201(a), 80 Stat. 65; Apr. 12, 1968, Pub. L. 90-285, §1(a)(1), 82 Stat. 92; June 28, 1968, Pub. L. 90-364, title I, §105(a)(1), 82 Stat. 265; Dec. 30, 1969, Pub. L. 91-172, title VII, §702(a)(1), 83 Stat. 660; Dec. 31, 1970, Pub. L. 91-605, title III, §303(a)(3), (4), 84 Stat. 1743; Dec. 31, 1970, Pub. L. 91-614, title II, §201(a)(1), 84 Stat. 1843; Dec. 10, 1971, Pub. L. 92-178, title IV, §401(a)(1), (g) (1), 85 Stat. 530, 533; May 5, 1976, Pub. L. 94-280, title III, §303(a)(3), (4), 90 Stat. 456; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), 90 Stat. 1834; Nov. 6, 1978, Pub. L. 95-599, title V, §502(a)(2), (3), 92 Stat. 2756; Jan. 6, 1983, Pub. L. 97-424, title V, §512(a)(1), (2), 96 Stat. 2173, 2174, related to imposition of tax on trucks, buses, tractors, etc.

Section 4062, acts Aug. 16, 1954, ch. 736, 68A Stat. 482; Oct. 13, 1964, Pub. L. 88-653, §5(b), 78 Stat. 1086; Nov. 13, 1966, Pub. L. 89-809, title II, §212(a), 80 Stat. 1585; Dec. 10, 1971, Pub. L. 92-178, title IV, §401(g)(2)(A)-(C), 85 Stat. 533, related to articles classified as parts.

Section 4063, acts Aug. 16, 1954, ch. 736, 68A Stat. 482; Aug. 11, 1955, ch. 805, §1(g), 69 Stat. 690; Oct. 13, 1964, Pub. L. 88-653, §5(a), 78 Stat. 1086; June 21, 1965, Pub. L. 89-44, title VIII, §801(a), 79 Stat. 157; Dec. 30, 1969, Pub. L. 91-172, title IX, §931(a), 83 Stat. 724; Dec. 31, 1970, Pub. L. 91-614, title III, §303(a), 84 Stat. 1845; Dec. 10, 1971, Pub. L. 92-178, title IV, §401(a)(2), (g)(3), 85 Stat. 530, 533; Oct. 4, 1976, Pub. L. 94-455, title XIX, §1906(b)(13)(A), title XXI, §2109(a), 90 Stat. 1834, 1904; Nov. 6, 1978, Pub. L. 95-600, title VII, §701(ff)(1), 92 Stat. 2924; Nov. 9, 1978, Pub. L. 95-618, title II, §231(a), 92 Stat. 3187; Jan. 6, 1983, Pub. L. 97-424, title V, §512(a)(3), 96 Stat. 2174, related to exemptions from tax.