

II, §201(c)(1)–(3), 73 Stat. 614; June 29, 1961, Pub. L. 87–61, title II, §206(a), (b), 75 Stat. 127; Aug. 1, 1966, Pub. L. 89–523, §2, 80 Stat. 331, related to floor stocks taxes for 1956 on tires of the type used on highway vehicles, on tread rubber, on gasoline, for 1959 on gasoline, for 1961 on certain tires and inner tubes and tread rubber, provisions relating to overpayment of floor stocks taxes, due date for taxes, taxes on certain tires and tubes, and definitions of “dealer” and “held by a dealer”.

A prior section 4226 of this title was renumbered section 4227.

§ 4227. Cross reference

For exception for a sale to an Indian tribal government (or its subdivision) for the exclusive use of an Indian tribal government (or its subdivision), see section 7871.

(Aug. 16, 1954, ch. 736, 68A Stat. 496, §4226; renumbered §4227, June 29, 1956, ch. 462, title II, §207(a), 70 Stat. 391; amended Pub. L. 89–44, title II, §208(f), June 21, 1965, 79 Stat. 141; Pub. L. 94–455, title XIX, §1904(a)(5), Oct. 4, 1976, 90 Stat. 1811; Pub. L. 97–473, title II, §202(b)(8), Jan. 14, 1983, 96 Stat. 2610; Pub. L. 98–369, div. A, title VII, §735(c)(11), July 18, 1984, 98 Stat. 983; Pub. L. 99–514, title XVIII, §1899A(49), Oct. 22, 1986, 100 Stat. 2961.)

AMENDMENTS

1986—Pub. L. 99–514 amended section generally, substituting “reference” for “references” in section catchline, struck out par. (1) designation, substituted “exemption” for “exemption”, and struck out par. (2) relating to cross reference to credit for taxes on tires.

1984—Par. (2). Pub. L. 98–369 struck out “and tubes” after “on tires”.

1983—Pub. L. 97–473 designated existing provisions as par. (2) and added par. (1).

1976—Pub. L. 94–455 struck out pars. (1) and (3) relating to cross references to exemption from tax in case of certain sales to the United States and to administrative provisions of general applicability, respectively.

1965—Par. (2). Pub. L. 89–44 struck out “and automobile radio and television receiving sets,” after “tires and inner tubes.”.

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

For effective date of amendment by Pub. L. 97–473, see section 204(5) of Pub. L. 97–473, set out as an Effective Date note under section 7871 of this title.

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94–455, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by Pub. L. 89–44 applicable with respect to articles sold on or after June 22, 1965, except insofar as such amendments related to the taxes imposed by sections 4061(b), 4091, and 4131 and, as to such taxes, applicable with respect to articles sold on or after January 1, 1966, see section 701(a) of Pub. L. 89–44, set out as a note under section 4161 of this title.

CHAPTER 33—FACILITIES AND SERVICES

Subchapter Sec.1
[A. Repealed.]
B. Communications 4251
C. Transportation by air 4261
[D. Repealed.]
E. Special provisions applicable to services and facilities taxes 4291

REPEAL OF SUBCHAPTER B

Table of subchapters for chapter 33 amended by striking out the item relating to subchapter B dealing with Communications, effective Jan. 1, 1982, see Pub. L. 90–364, title I, §105(b)(3), June 28, 1968, 82 Stat. 266, as amended by Pub. L. 91–172, title VII, §702(b)(3), Dec. 30, 1969, 83 Stat. 660; Pub. L. 91–614, title II, §201(b)(3), Dec. 31, 1970, 84 Stat. 1843. Repeal of item B was not executed in view of the amendments to section 4251 of this title by Pub. L. 96–499, Pub. L. 97–34, Pub. L. 97–248, Pub. L. 98–369, Pub. L. 99–514, and Pub. L. 101–508, extending the date in (and finally eliminating) provisions which had reduced the tax to zero after a specified date.

AMENDMENTS

1970—Pub. L. 91–258, title II, §205(c)(5), May 21, 1970, 84 Stat. 242, substituted “Transportation by air” for “Transportation of persons by air” in item for subchapter C.

1965—Pub. L. 89–44, title III, §§301, 304, June 21, 1965, 79 Stat. 145, 148, struck out items for subchapters A and D.

1962—Pub. L. 87–508, §5(c)(1), June 28, 1962, 76 Stat. 118, substituted “Transportation of persons by air” for “Transportation of persons” in item for subchapter C.

1958—Pub. L. 85–475, §4(b)(1), June 30, 1958, 72 Stat. 260, substituted “Transportation of persons” for “Transportation” in item for subchapter C.

EFFECTIVE DATE OF 1962 AMENDMENT

Pub. L. 87–508, §5(d), June 28, 1962, 76 Stat. 119, provided in part that: “The amendment made by subsection (c)(1) [amending item for subchapter C in the analysis] shall apply only with respect to transportation beginning after November 15, 1962.”

[Subchapter A—Repealed]

[§§ 4231 to 4234. Repealed. Pub. L. 89–44, title III, § 301, June 21, 1965, 79 Stat. 145]

Section 4231, acts Aug. 16, 1954, ch. 736, 68A Stat. 497; Aug. 6, 1956, ch. 1019, §1, 70 Stat. 1074; Sept. 2, 1958, Pub. L. 85–859, title I, §131(a)–(c), 72 Stat. 1286, 1287; Apr. 8, 1960, Pub. L. 86–422, §1, 74 Stat. 41, imposed a tax on admissions, permanent use or lease of boxes or seats, sales outside of box office in excess of established price, sales by proprietors in excess of established price, and cabarets.

Section 4232, acts Aug. 16, 1954, ch. 736, 68A Stat. 498; Sept. 2, 1958, Pub. L. 85–859, title I, §131(d), 72 Stat. 1287, defined admission, roof garden, cabaret, or other similar place, and performance for profit as used in section 4231.

Section 4233, acts Aug. 16, 1954, ch. 736, 68A Stat. 498; Aug. 11, 1955, ch. 792, §1, 69 Stat. 675; Apr. 16, 1958, Pub. L. 85–380, §§1–3, 72 Stat. 88; Sept. 2, 1958, Pub. L. 85–859, title I, §131(e), (f), 72 Stat. 1287; June 25, 1959, Pub. L. 86–70, §22(a), 73 Stat. 146; Sept. 21, 1959, Pub. L. 86–319, §1, 73 Stat. 590; Sept. 21, 1959, Pub. L. 86–344, §2(c), 73 Stat. 617; July 12, 1960, Pub. L. 86–624, §18(d), 74 Stat. 416, granted certain exemptions to certain charitable,

1 Section numbers editorially supplied.