

V, §521(b), Nov. 6, 1978, 92 Stat. 2884, applicable with respect to years beginning after June 30, 1980.

Section 4461, acts Aug. 16, 1954, ch. 736, 68A Stat. 531; Sept. 21, 1959, Pub. L. 86-344, §6(a), 73 Stat. 620; June 21, 1965, Pub. L. 89-44, title IV, §403(a), 79 Stat. 148, imposed a special tax on persons who maintained for use or permitted use of coin-operated gaming devices and provided an exception from such tax.

Section 4462, acts Aug. 16, 1954, ch. 736, 68A Stat. 531; Sept. 2, 1958, Pub. L. 85-859, title I, §152(a), 72 Stat. 1304; June 21, 1965, Pub. L. 89-44, title IV, §403(b), 79 Stat. 149; Oct. 4, 1976, Pub. L. 94-455, title XII, §1208(b), 90 Stat. 1709, defined coin-operated gaming devices.

Section 4463, act Aug. 16, 1954, ch. 736, 68A Stat. 531, related to administrative provisions.

Section 4464, added Pub. L. 92-178, title IV, §402(a), Dec. 10, 1971, 85 Stat. 534, and amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title V, §521(a), Nov. 6, 1978, 92 Stat. 2884, related to credit for State-imposed taxes.

AMENDMENTS

1996—Pub. L. 104-188, title I, §1704(t)(11), Aug. 20, 1996, 110 Stat. 1888, struck out “and special rules” after “Definitions” in item 4472.

§ 4471. Imposition of tax

(a) In general

There is hereby imposed a tax of \$3 per passenger on a covered voyage.

(b) By whom paid

The tax imposed by this section shall be paid by the person providing the covered voyage.

(c) Time of imposition

The tax imposed by this section shall be imposed only once for each passenger on a covered voyage, either at the time of first embarkation or disembarkation in the United States.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

PRIOR PROVISIONS

A prior section 4471 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

EFFECTIVE DATE

Pub. L. 101-239, title VII, §7504(c), Dec. 19, 1989, 103 Stat. 2363, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this subchapter] shall apply to voyages beginning after December 31, 1989, which were not paid for before such date.

“(2) NO DEPOSITS REQUIRED BEFORE APRIL 1, 1990.—No deposit of any tax imposed by subchapter B of chapter 36 of the Internal Revenue Code of 1986, as added by this section, shall be required to be made before April 1, 1990.”

§ 4472. Definitions

For purposes of this subchapter—

(1) Covered voyage

(A) In general

The term “covered voyage” means a voyage of—

- (i) a commercial passenger vessel which extends over 1 or more nights, or
- (ii) a commercial vessel transporting passengers engaged in gambling aboard the vessel beyond the territorial waters of the United States,

during which passengers embark or disembark the vessel in the United States. Such term shall not include any voyage on any vessel owned or operated by the United States, a State, or any agency or subdivision thereof.

(B) Exception for certain voyages on passenger vessels

The term “covered voyage” shall not include a voyage of a passenger vessel of less than 12 hours between 2 ports in the United States.

(2) Passenger vessel

The term “passenger vessel” means any vessel having berth or stateroom accommodations for more than 16 passengers.

(Added Pub. L. 101-239, title VII, §7504(a), Dec. 19, 1989, 103 Stat. 2362.)

PRIOR PROVISIONS

A prior section 4472 was contained in subchapter C of this chapter prior to repeal by Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149.

[Subchapter C—Repealed]

[§§ 4471 to 4474. Repealed. Pub. L. 89-44, title IV, §404, June 21, 1965, 79 Stat. 149]

Section 4471, act Aug. 16, 1954, ch. 736, 68A Stat. 532, imposed a \$20 annual tax upon bowling alleys, billiard tables, and pool tables to be paid by operators of bowling alleys, billiard rooms, and pool rooms.

Section 4472, act Aug. 16, 1954, ch. 736, 68A Stat. 532, defined bowling alley, billiard room, and pool room.

Section 4473, acts Aug. 16, 1954, ch. 736, 68A Stat. 532; Sept. 2, 1958, Pub. L. 85-859, title I, §153(a), 72 Stat. 1305, granted exemptions for hospitals, the armed forces, and certain non-profit and governmental organizations.

Section 4474, act Aug. 16, 1954, ch. 736, 68A Stat. 532, made cross references to chapter 40 and subtitle F for penalties and administrative provisions.

EFFECTIVE DATE OF REPEAL

Repeal applicable on and after July 1, 1965, see section 701(c)(2) of Pub. L. 89-44, set out in part as an Effective Date of 1965 Amendment note under section 4402 of this title.

Subchapter D—Tax on Use of Certain Vehicles

Sec.	
4481.	Imposition of tax.
4482.	Definitions.
4483.	Exemptions.
4484.	Cross references.

AMENDMENTS

1983—Pub. L. 97-473, title II, §202(b)(11), Jan. 14, 1983, 96 Stat. 2610, substituted “Cross references” for “Cross reference” in item 4484.

1956—Act June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 389, added subchapter heading and analysis of sections.

§ 4481. Imposition of tax

(a) Imposition of tax

A tax is hereby imposed on the use of any highway motor vehicle which (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds at the rate specified in the following table:

Taxable gross weight:	Rate of tax:
At least 55,000 pounds, but not over 75,000 pounds.	\$100 per year plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds.
Over 75,000 pounds	\$550.

(b) By whom paid

The tax imposed by this section shall be paid by the person in whose name the highway motor vehicle is, or is required to be, registered under the law of the State or contiguous foreign country in which such vehicle is, or is required to be, registered, or, in case the highway motor vehicle is owned by the United States, by the agency or instrumentality of the United States operating such vehicle.

(c) Proration of tax

(1) Where first use occurs after first month

If in any taxable period the first use of the highway motor vehicle is after the first month in such period, the tax shall be reckoned proportionately from the first day of the month in which such use occurs to and including the last day in such taxable period.

(2) Where vehicle sold, destroyed, or stolen

(A) In general

If in any taxable period a highway motor vehicle is sold, destroyed, or stolen before the first day of the last month in such period and not subsequently used during such taxable period, the tax shall be reckoned proportionately from the first day of the month in such period in which the first use of such highway motor vehicle occurs to and including the last day of the month in which such highway motor vehicle was sold, destroyed, or stolen.

(B) Destroyed

For purposes of subparagraph (A), a highway motor vehicle is destroyed if such vehicle is damaged by reason of an accident or other casualty to such an extent that it is not economic to rebuild.

(d) One tax liability per period

(1) In general

To the extent that the tax imposed by this section is paid with respect to any highway motor vehicle for any taxable period, no further tax shall be imposed by this section for such taxable period with respect to such vehicle.

(2) Cross reference

For privilege of paying tax imposed by this section in installments, see section 6156.¹

(e) Electronic filing

Any taxpayer who files a return under this section with respect to 25 or more vehicles for any taxable period shall file such return electronically.

(f) Period tax in effect

The tax imposed by this section shall apply only to use before October 1, 2023.

(Added June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 390; amended Pub. L. 87-61, title II, §203(a), (b)(1), (2)(A), (B), June 29, 1961, 75 Stat. 124; Pub. L. 91-605, title III, §303(a)(7), (8), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94-280, title III, §303(a)(7), (8), May 5, 1976, 90 Stat. 456; Pub. L. 95-599, title V, §502(a)(6), (7), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 97-424, title V, §§513(a), (d), 516(a)(4), Jan. 6, 1983, 96 Stat. 2177, 2179, 2182; Pub. L. 98-369, div. A, title VII, §734(f), title IX, §901(a), July 18, 1984, 98 Stat. 980, 1003; Pub. L. 100-17, title V, §§502(a)(5), 507(a), Apr. 2, 1987, 101 Stat. 256, 260; Pub. L. 101-508, title XI, §11211(c)(5), Nov. 5, 1990, 104 Stat. 1388-426; Pub. L. 102-240, title VIII, §8002(a)(5), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 104-188, title I, §1704(t)(57), Aug. 20, 1996, 110 Stat. 1890; Pub. L. 105-178, title IX, §9002(a)(1)(G), June 9, 1998, 112 Stat. 499; Pub. L. 108-357, title VIII, §867(a), (c), Oct. 22, 2004, 118 Stat. 1622; Pub. L. 109-14, §9(c)(1), May 31, 2005, 119 Stat. 336; Pub. L. 109-59, title XI, §11101(a)(2)(A), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-30, title I, §142(b)(1), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, §402(b)(1), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-141, div. D, title I, §40102(b)(1)(A), July 6, 2012, 126 Stat. 844; Pub. L. 114-94, div. C, title XXXI, §31102(b)(1), Dec. 4, 2015, 129 Stat. 1727.)

REFERENCES IN TEXT

Section 6156, referred to in subsec. (d)(2), was repealed by Pub. L. 108-357, title VIII, §867(b)(1), Oct. 22, 2004, 118 Stat. 1622.

AMENDMENTS

2015—Subsec. (f). Pub. L. 114-94 substituted “2023” for “2017”.
 2012—Subsec. (f). Pub. L. 112-141 substituted “2017” for “2013”.
 Pub. L. 112-102 substituted “2013” for “2012”.
 2011—Subsec. (f). Pub. L. 112-30 substituted “2012” for “2011”.
 2005—Subsec. (f). Pub. L. 109-59 substituted “2011” for “2006”.
 Pub. L. 109-14 substituted “2006” for “2005”.
 2004—Subsec. (c)(2). Pub. L. 108-357, §867(a)(2), substituted “sold, destroyed, or stolen” for “destroyed or stolen” in heading.
 Subsec. (c)(2)(A). Pub. L. 108-357, §867(a)(1), substituted “sold, destroyed, or stolen” for “destroyed or stolen” in two places.
 Subsecs. (e), (f). Pub. L. 108-357, §867(c), added subsec. (e) and redesignated former subsec. (e) as (f).
 1998—Subsec. (e). Pub. L. 105-178 substituted “2005” for “1999”.
 1996—Subsec. (e). Pub. L. 104-188 provided that section 8002(a)(5) of Pub. L. 102-240 shall be applied as if “4481(e)” appeared instead of “4481(c)”. See 1991 Amendment note below.
 1991—Subsec. (e). Pub. L. 102-240, which directed the substitution of “1999” for “1995” in subsec. (c), was executed by making the substitution in subsec. (e). See 1996 Amendment note above.
 1990—Subsec. (e). Pub. L. 101-508 substituted “1995” for “1993”.
 1987—Subsec. (b). Pub. L. 100-17, §507(a), inserted “or contiguous foreign country” after “State”.
 Subsec. (e). Pub. L. 100-17, §502(a)(5), substituted “1993” for “1988”.
 1984—Subsec. (a). Pub. L. 98-369, §901(a), in amending subsec. (a) generally, substituted “55,000” for “33,000” in provisions preceding table, struck out heading “(1) In general”, substituted table provisions for former table which provided:

¹ See References in Text note below.

Taxable gross weight		Rate of tax
At least	But less than	
33,000 pounds	55,000	\$50 a year, plus \$25 for each 1,000 pounds or fraction thereof in excess of 33,000 pounds.
55,000 pounds	80,000	\$600 a year, plus the applicable rate for each 1,000 pounds or fraction thereof in excess of 55,000 pounds
80,000 pounds or more	The maximum tax a year.

and struck out par. (2) which provided applicable rates and maximum taxes for taxable periods beginning July 1, 1984 through 1988 or thereafter.

Pub. L. 98-369, §734(f), struck out from subsec. (a), as subsec. (a) was in effect before the amendments made by section 513(a) of Pub. L. 97-424: "In case of the taxable period beginning on July 1, 1984, and ending on September 30, 1984, the tax shall be at the rate of 75 cents for such period for each 1,000 pounds of taxable gross weight or fraction thereof." See 1983 Amendment note below.

1983—Subsec. (a). Pub. L. 97-424, §513(a), substituted "at least 33,000 pounds at the rate specified in the following table:" for "more than 26,000 pounds, at the rate of \$3.00 a year for each 1,000 pounds of taxable gross weight or fraction thereof.", and added pars. (1) and (2).

Subsec. (c). Pub. L. 97-424, §513(d), designated existing provisions as par. (1) and added par. (2).

Subsec. (e). Pub. L. 97-424, §516(a)(4), substituted "1988" for "1984" after "October 1".

1978—Subsec. (a). Pub. L. 95-599, §502(a)(6), substituted "1984" for "1979" in two places.

Subsec. (e). Pub. L. 95-599, §502(a)(7), substituted "1984" for "1979".

1976—Subsec. (a). Pub. L. 94-280, §303(a)(7), substituted "1979" for "1977" in two places.

Subsec. (e). Pub. L. 94-280, §303(a)(8), substituted "1979" for "1977".

1970—Subsec. (a). Pub. L. 91-605, §303(a)(7), substituted "1977" for "1972" in two places.

Subsec. (e). Pub. L. 91-605, §303(a)(8), substituted "1977" for "1972".

1961—Subsec. (a). Pub. L. 87-61, §203(a), (b)(2)(A), increased rate of tax from \$1.50 to \$3.00 a year, and provided for a tax at the rate of 75 cents for each 1,000 pounds during the period beginning on July 1, 1972, and ending on September 30, 1972.

Subsec. (c). Pub. L. 87-61, §203(b)(2)(B), substituted "any taxable period" for "any year", "after the first month in such period" for "after July 31", and "the last day in such taxable period" for "the last day of June following".

Subsec. (d). Pub. L. 87-61, §203(b)(2)(B), made conforming changes to refer to payment of tax for a taxable period instead of payment for a year, and inserted cross reference to section 6156.

Subsec. (e). Pub. L. 87-61, §203(b)(1), substituted "before October 1, 1972" for "after June 30, 1956, and before July 1, 1972".

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 DATE 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. 112-102 effective Apr. 1, 2012, see section 402(f) of Pub. L. 112-102, set out as an Effective and Termination Dates of 2012 Amendment 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 2005 AMENDMENT

Pub. L. 109-14, §9(d), May 31, 2005, 119 Stat. 336, provided that: "The amendments made by this section [amending this section and sections 4482, 4483, 9503, and 9504 of this title] shall take effect on the date of the enactment of this Act [May 31, 2005]."

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §867(e), Oct. 22, 2004, 118 Stat. 1622, provided that: "The amendments made by this section [amending this section and section 4483 of this title and repealing section 6156 of this title] shall apply to taxable periods beginning after the date of the enactment of this Act [Oct. 22, 2004]."

EFFECTIVE DATE OF 1987 AMENDMENT

Pub. L. 100-17, title V, §507(d), Apr. 2, 1987, 101 Stat. 260, provided that: "The amendments made by subsections (a) and (b) [amending this section and section 4483 of this title] shall take effect on July 1, 1987."

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by section 734(f) of 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.

Pub. L. 98-369, div. A, title IX, §901(c), July 18, 1984, 98 Stat. 1004, provided that: "The amendment made by subsection (a) [amending this section] (and the provisions of subsection (b) [set out below]) shall take effect on July 1, 1984."

EFFECTIVE DATE OF 1983 AMENDMENT

Pub. L. 97-424, title V, §513(f), Jan. 6, 1983, 96 Stat. 2179, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

"(1) IN GENERAL.—Except as otherwise provided in this subsection, the amendments made by this section [amending this section and sections 4482 and 4483 of this title and enacting provisions set out below] shall take effect on July 1, 1984.

"(2) SPECIAL RULE IN THE CASE OF CERTAIN OWNER-OPERATORS.—

"(A) IN GENERAL.—In the case of a small owner-operator, paragraph (1) of this subsection and paragraph (2) of section 4481(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] (as added by this section) shall be applied by substituting for each date contained in such paragraphs a date which is 1 year after the date so contained.

"(B) SMALL OWNER-OPERATOR.—For purposes of this paragraph, the term "small owner-operator" means any person who owns and operates at any time during the taxable period no more than 5 highway motor vehicles with respect to which a tax is imposed by section 4481 of such Code for such taxable period.

"[No subpar. (C) has been enacted.]

"(D) AGGREGATION OF VEHICLE OWNERSHIPS.—For purposes of subparagraph (B), all highway motor vehicles with respect to which a tax is imposed by section 4481 of such Code which are owned by—

"(i) any trade or business (whether or not incorporated) which is under common control with the taxpayer (within the meaning of section 52(b)), or

"(ii) any member of any controlled groups of corporations of which the taxpayer is a member, for any taxable period shall be treated as being owned by the taxpayer during such period. The Secretary shall prescribe regulations which provide attribution rules that take into account, in addition to the persons and entities described in the preceding sen-

tence, taxpayers who own highway motor vehicles through partnerships, joint ventures, and corporations.

“(E) CONTROLLED GROUPS OF CORPORATIONS.—For purposes of this paragraph, the term ‘controlled group of corporations’ has the meaning given to such term by section 1563(a), except that—

“(i) ‘more than 50 percent’ shall be substituted for ‘at least 80 percent’ each place it appears in section 1563(a)(1), and

“(ii) the determination shall be made without regard to subsections (a)(4) and (e)(3)(C) of section 1563.

“(F) HIGHWAY MOTOR VEHICLES.—For purposes of this paragraph, the term ‘highway motor vehicle’ has the meaning given to such term by section 4482(a) of such Code.”

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

Section effective June 29, 1956, see section 211 of act June 29, 1956, set out as an Effective Date of 1956 Amendment note under section 4041 of this title.

REGULATIONS

Pub. L. 100-17, title V, §507(c), Apr. 2, 1987, 101 Stat. 260, provided that: “The Secretary of the Treasury or the delegate of the Secretary shall within 120 days after the date of the enactment of this section [Apr. 2, 1987] prescribe regulations governing payment of the tax imposed by section 4481 of the Internal Revenue Code of 1986 on any highway motor vehicle operated by a motor carrier domiciled in any contiguous foreign country or owned or controlled by persons of any contiguous foreign country. Such regulations shall include a procedure by which the operator of such motor vehicle shall evidence that such operator has paid such tax at the time such motor vehicle enters the United States. In the event of the failure to provide evidence of payment, such regulations may provide for denial of entry of such motor vehicle into the United States.”

SPECIAL RULES IN THE CASE OF CERTAIN OWNER-OPERATORS

Pub. L. 98-369, div. A, title IX, §901(b), July 18, 1984, 98 Stat. 1003, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) SPECIAL RULE FOR TAXABLE PERIOD BEGINNING ON JULY 1, 1984.—In the case of a small owner-operator, the amount of the tax imposed by section 4481 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] on the use of any highway motor vehicle subject to tax under section 4481(a) of such Code (as amended by subsection (a)) for the taxable period which begins on July 1, 1984, shall be the lesser of—

“(A) \$3 for each 1,000 pounds of taxable gross weight (or fraction thereof), or

“(B) the amount of the tax which would be imposed under such section 4481(a) without regard to this paragraph.

“(2) EXEMPTION FOR VEHICLES USED FOR LESS THAN 5,000 MILES (AND CERTAIN OTHER AMENDMENTS) TO TAKE EFFECT ON JULY 1, 1984.—In the case of a small owner-operator, notwithstanding subsection (f)(2) of section 513 of the Highway Revenue Act of 1982 [section 513(f)(2) of Pub. L. 97-424, set out as an Effective Date of 1983 Amendment note above], the amendments made by subsections (b), (c), and (d) of such section [amending sections 4481 to 4483 of this title] shall take effect on July 1, 1984.

“(3) SMALL OWNER-OPERATOR DEFINED.—For purposes of this subsection, the term ‘small owner-operator’ has the meaning given such term by section 513(f)(2) of the Highway Revenue Act of 1982.

“(4) TAXABLE GROSS WEIGHT.—For purposes of this subsection, the term ‘taxable gross weight’ has the

same meaning as when used in section 4481 of the Internal Revenue Code of 1986.”

STUDIES RELATING TO HEAVY VEHICLE USE TAX

Pub. L. 98-369, div. A, title IX, subtitle D, part I, July 18, 1984, 98 Stat. 1010, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“SEC. 931. WHETHER HEAVY VEHICLES BEAR FAIR SHARE OF HIGHWAY COSTS.

“The Secretary of Transportation shall conduct a study of whether highway motor vehicles with taxable gross weights of 80,000 pounds or more bear their fair share of the costs of the highway system.

“SEC. 932. TRANS-BORDER TRUCKING.

“The Secretary of Transportation shall conduct a study to determine the significance of the tax imposed by section 4481 of the Internal Revenue Code of 1986 (relating to tax on use of certain vehicles) on trans-border trucking operations.

“SEC. 933. WEIGHT-DISTANCE TAXES.

“The Secretary of Transportation shall conduct a study to evaluate the feasibility and ability of weight-distance truck taxes to provide the greatest degree of equity among highway users, to ease the costs of compliance of such taxes, and to improve the efficiency by which such taxes might be administered. Such study shall also include an evaluation of the evasion potential for weight-distance taxes and an assessment of the benefits to interstate commerce of replacing all Federal truck taxes (other than fuel taxes) with a weight-distance tax.

“SEC. 934. REPORTS, ETC.

“(a) CONSULTATION WITH TREASURY.—Studies conducted under this part shall be conducted in consultation with the Secretary of the Treasury.

“(b) REPORT.—Not later than October 1, 1987, the Secretary of Transportation shall submit to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate a report on each study conducted under this part together with such recommendations as the Secretary may deem advisable.”

STUDY OF ALTERNATIVES TO TAX ON USE OF HEAVY TRUCKS

Pub. L. 97-424, title V, §513(g), Jan. 6, 1983, 96 Stat. 2180, provided that the Secretary of Transportation, in consultation with the Secretary of the Treasury, conduct a study of alternatives to the tax on heavy vehicles imposed by section 4481(a) of the Internal Revenue Code, and plans for improving the collecting and enforcement of such tax and alternatives to such tax, such alternatives to include taxes based either singly or in suitable combinations on vehicle size or configuration; vehicle weight, both registered and actual operating weight; and distance traveled, and such plans for improving tax collection and enforcement to provide for Federal and State co-operation in such activities. The study was to be conducted in consultation with State officials, motor carriers, and other affected parties, and the Secretary of Transportation was to submit a report and recommendations to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate not later than Jan. 1, 1985.

§ 4482. Definitions

(a) Highway motor vehicle

For purposes of this subchapter, the term “highway motor vehicle” means any motor vehicle which is a highway vehicle.

(b) Taxable gross weight

For purposes of this subchapter, the term “taxable gross weight”, when used with respect