

percentages from 3.3, 1.0, and 1.6 to 2.49, 0.75, and 1.24 in the case of Halon-1211, Halon-1301, and Halon-2402, respectively, and struck out applicable percentages for sales or use during 1991 and 1992.

Subsec. (g)(2)(B). Pub. L. 102-486, §1931(b), in table decreased applicable percentage in the case of sales or use in 1993 from 10 to 7.46.

Subsec. (g)(4), (5). Pub. L. 102-486, §1932(b), (c), added pars. (4) and (5).

Subsec. (h)(2)(C). Pub. L. 102-486, §1931(c), substituted “any calendar year after 1991” for “1991, 1992, 1993, and 1994”.

1990—Subsecs. (a)(2), (b). Pub. L. 101-508, §11203(a), inserted items for “Carbon tetrachloride” through “CFC-217” in tables.

Subsec. (c)(2). Pub. L. 101-508, §11203(d)(1), inserted “(other than methyl chloroform)”.

Subsec. (d)(3)(B)(i). Pub. L. 101-508, §11701(g)(1), substituted “, produced, or imported” for “or produced” in introductory provisions.

Subsec. (d)(3)(B)(i)(I). Pub. L. 101-508, §11701(g)(2), amended subcl. (I) generally. Prior to amendment, subcl. (I) read as follows: “the amount equal to the 1986 export percentage of the aggregate tax imposed by this subchapter with respect to ozone-depleting chemicals manufactured or produced by such person during such calendar year (other than chemicals with respect to which subclause (II) applies), and”.

Subsec. (d)(3)(B)(i)(II). Pub. L. 101-508, §11701(g)(3), substituted “tax which would (but for this subsection and subsection (g)) be imposed” for “tax imposed”.

Subsec. (d)(3)(B)(i)(III). Pub. L. 101-508, §11701(g)(4), added subcl. (III).

Subsec. (d)(3)(B)(ii). Pub. L. 101-508, §11701(g)(5), substituted last sentence for former last sentence which read as follows: “The percentage determined under the preceding sentence shall be based on data published by the Environmental Protection Agency.”

Subsec. (d)(3)(C). Pub. L. 101-508, §11203(b), added subpar. (C).

Subsec. (h)(3). Pub. L. 101-508, §11203(d)(2), substituted “June 30” for “April 1”.

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1997 AMENDMENT

Pub. L. 105-34, title IX, §903(b), Aug. 5, 1997, 111 Stat. 873, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on the date of the enactment of this Act [Aug. 5, 1997].”

EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-188, title I, §1803(c), Aug. 20, 1996, 110 Stat. 1893, provided that:

“(1) RECYCLED HALON.—

“(A) IN GENERAL.—Except as provided in subparagraph (B), the amendment made by subsection (a)(1) [amending this section] shall take effect on January 1, 1997.

“(B) HALON-1211.—In the case of Halon-1211, the amendment made by subsection (a)(1) shall take effect on January 1, 1998.

“(2) METERED-DOSE INHALERS.—The amendment made by subsection (b) [amending this section] shall take effect on the 7th day after the date of the enactment of this Act [Aug. 20, 1996].”

EFFECTIVE DATE OF 1992 AMENDMENT

Amendment by section 1931(b), (c) of Pub. L. 102-486 applicable to taxable chemicals sold or used on or after Jan. 1, 1993, see section 1931(d) of Pub. L. 102-486, set out as a note under section 4681 of this title.

Pub. L. 102-486, title XIX, §1932(d), Oct. 24, 1992, 106 Stat. 3031, provided that: “The amendments made by this section [amending this section] shall apply to sales and uses on or after January 1, 1993.”

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by section 11203(a), (b), and (d) of Pub. L. 101-508 effective Jan. 1, 1991, see section 11203(e) of Pub. L. 101-508, set out as a note under section 4681 of this title.

Amendment by section 11701(g) of Pub. L. 101-508 effective, except as otherwise provided, as if included in the provision of the Revenue Reconciliation Act of 1989, Pub. L. 101-239, title VII, to which such amendment relates, see section 11701(n) of Pub. L. 101-508, set out as a note under section 42 of this title.

CERTIFICATION SYSTEM

Pub. L. 104-188, title I, §1803(a)(2), Aug. 20, 1996, 110 Stat. 1892, provided that: “The Secretary of the Treasury, after consultation with the Administrator of the Environmental Protection Agency, shall develop a certification system to ensure compliance with the recycling requirement for imported halon under section 4682(d)(1) of the Internal Revenue Code of 1986, as amended by paragraph (1).”

DEPOSITS FOR FIRST QUARTER OF 1991

Pub. L. 101-508, title XI, §11203(f), Nov. 5, 1990, 104 Stat. 1388-423, provided that: “No deposit of any tax imposed by subchapter D of chapter 38 of the Internal Revenue Code of 1986 on any substance treated as an ozone-depleting chemical by reason of the amendment made by subsection (a)(1) [amending this section] shall be required to be made before April 1, 1991.”

CHAPTER 39—REGISTRATION-REQUIRED OBLIGATIONS

Sec.

4701. Tax on issuer of registration-required obligation not in registered form.

PRIOR PROVISIONS

The provisions of a prior chapter 39, Regulatory Taxes, were set out as:

Subchapter A, Narcotic Drugs and Marihuana, comprising sections 4701 to 4707, 4711 to 4716, 4721 to 4726, 4731 to 4736, 4741 to 4746, 4751 to 4757, 4761, 4762, and 4771 to 4776.

Subchapter B, White phosphorus matches, comprising sections 4801 to 4806.

Subchapter C, Adulterated butter and filled cheese, comprising sections 4811 to 4819, 4821, 4822, 4826, 4831 to 4836, 4841, 4842, and 4846.

Subchapter D, Cotton futures, comprising sections 4851 to 4854, 4861 to 4865, and 4871 to 4877.

Subchapter E, Circulation other than of national banks, comprising sections 4881 to 4886.

Subchapter F, Silver bullion, comprising sections 4891 to 4897.

Prior sections 4701 to 4897 were based on act Aug. 16, 1954, ch. 736, 68A Stat. 549-592, as amended.

Sections 4701-4776 were repealed by Pub. L. 91-513, title III, §1101(b)(3)(A), Oct. 27, 1970, 84 Stat. 1292. See section 801 et seq. of Title 21, Food and Drugs.

Sections 4801-4826, 4851-4873, and 4875-4886 were repealed by Pub. L. 94-455, title XIX, §§1904(a)(16)-(18), 1952(b), Oct. 4, 1976, 90 Stat. 1814, 1841.

Sections 4831-4834 and 4836-4846 were repealed by Pub. L. 93-490, §3(a)(1), Oct. 26, 1974, 88 Stat. 1466.

Section 4835 was repealed by Pub. L. 85-881, §1(b)(1), Sept. 2, 1958, 72 Stat. 1704.

Section 4874 was repealed by Pub. L. 91-452, title II, §231(a), Oct. 15, 1970, 84 Stat. 930.

Sections 4891-4897 were repealed by Pub. L. 88-36, title II, §201(a), June 4, 1963, 77 Stat. 54.

AMENDMENTS

1982—Pub. L. 97-248, title III, §310(b)(4)(A), Sept. 3, 1982, 96 Stat. 597, added chapter heading and section analysis.