

Subsec. (a)(2) to (8). Pub. L. 105-34, §904(c), redesignated pars. (6) to (8) as (2) to (4), respectively, and struck out former pars. (2) to (5) which read as follows:

“(2) DPT VACCINE.—The term ‘DPT vaccine’ means any vaccine containing pertussis bacteria, extracted or partial cell bacteria, or specific pertussis antigens.

“(3) DT VACCINE.—The term ‘DT vaccine’ means any vaccine (other than a DPT vaccine) containing diphtheria toxoid or tetanus toxoid.

“(4) MMR VACCINE.—The term ‘MMR vaccine’ means any vaccine against measles, mumps, or rubella. Not more than 1 tax shall be imposed by section 4131 on any MMR vaccine by reason of being a vaccine against more than 1 of measles, mumps, or rubella.

“(5) POLIO VACCINE.—The term ‘polio vaccine’ means any vaccine containing polio virus.”

1988—Subsec. (c). Pub. L. 100-647 added pars. (1) and (2) and redesignated former pars. (1) and (2) as (3) and (4), respectively.

EFFECTIVE DATE OF 2013 AMENDMENT

Pub. L. 113-15, §1(b), June 25, 2013, 127 Stat. 476, provided that:

“(1) SALES, ETC.—The amendment made by this section [amending this section] shall apply to sales and uses on or after the later of—

“(A) the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [June 25, 2013], or

“(B) the date on which the Secretary of Health and Human Services lists any vaccine against seasonal influenza (other than any vaccine against seasonal influenza listed by the Secretary prior to the date of the enactment of this Act) for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-432, div. A, title IV, §408(c), Dec. 20, 2006, 120 Stat. 2962, provided that:

“(1) SALES, ETC.—The amendments made by this section [amending this section] shall apply to sales and uses on or after the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [Dec. 20, 2006].

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §889(b), Oct. 22, 2004, 118 Stat. 1643, provided that:

“(1) SALES, ETC.—The amendments made by subsection (a) [amending this section] shall apply to sales and uses on or after the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [Oct. 22, 2004].

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

Pub. L. 108-357, title VIII, §890(b), Oct. 22, 2004, 118 Stat. 1644, provided that:

“(1) SALES, ETC.—The amendment made by this section [amending this section] shall apply to sales and uses on or after the later of—

“(A) the first day of the first month which begins more than 4 weeks after the date of the enactment of this Act [Oct. 22, 2004], or

“(B) the date on which the Secretary of Health and Human Services lists any vaccine against influenza for purposes of compensation for any vaccine-related injury or death through the Vaccine Injury Compensation Trust Fund.

“(2) DELIVERIES.—For purposes of paragraph (1) and section 4131 of the Internal Revenue Code of 1986, in the case of sales on or before the effective date described in such paragraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

EFFECTIVE DATE OF 1999 AMENDMENT

Pub. L. 106-170, title V, §523(a)(2), Dec. 17, 1999, 113 Stat. 1927, provided that:

“(A) SALES.—The amendment made by this subsection [amending this section] shall apply to vaccine sales after the date of the enactment of this Act [Dec. 17, 1999], but shall not take effect if subsection (b) [see note below] does not take effect.

“(B) DELIVERIES.—For purposes of subparagraph (A), in the case of sales on or before the date described in such subparagraph for which delivery is made after such date, the delivery date shall be considered the sale date.”

Pub. L. 106-170, title V, §523(b)(3), Dec. 17, 1999, 113 Stat. 1928, provided that: “The amendments made by this subsection [amending this section and section 9510 of this title and repealing provisions set out as notes under this section and section 9510 of this title] shall take effect as if included in the provisions of the Omnibus Consolidated and Emergency Supplemental Appropriations Act, 1999 [Pub. L. 105-277] to which they relate.”

EFFECTIVE DATE OF 1998 AMENDMENT

Pub. L. 105-277, div. C, title XV, §1503(b), div. I, title III, §3002(b), Oct. 21, 1998, 112 Stat. 2681-741, 2681-905, which provided that amendment of this section by Pub. L. 105-277 was applicable to sales after Oct. 21, 1998, and that delivery date would be considered sale date in the case of sales on or before Oct. 21, 1998, was repealed by Pub. L. 106-170, title V, §523(b)(1), Dec. 17, 1999, 113 Stat. 1927.

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 effective on the day after Aug. 5, 1997, see section 904(d) of Pub. L. 105-34, set out as a note under section 4131 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title II, §2006(c), Nov. 10, 1988, 102 Stat. 3613, provided that: “The amendments made by this section [amending this section and section 9510 of this title] shall take effect as if included in the amendments made by section 9201 of the Omnibus Budget Reconciliation Act of 1987 [Pub. L. 100-203].”

LIMITATION ON CERTAIN CREDITS OR REFUNDS

Pub. L. 105-34, title IX, §904(e), Aug. 5, 1997, 111 Stat. 874, provided that: “For purposes of applying section 4132(b) of the Internal Revenue Code of 1986 with respect to any claim for credit or refund filed before January 1, 1999, the amount of tax taken into account shall not exceed the tax computed under the rate in effect on the day after the date of the enactment of this Act [Aug. 5, 1997].”

Subchapter D—Recreational Equipment

Part	
I.	Sporting goods.
[II.	Repealed.]
III.	Firearms.

AMENDMENTS

1965—Pub. L. 89-44, title II, §205(b), June 21, 1965, 79 Stat. 140, struck out item relating to part II.

PART I—SPORTING GOODS

- Sec. 4161. Imposition of tax.
- 4162. Definitions; treatment of certain resales.

AMENDMENTS

1984—Pub. L. 98-369, div. A, title X, §1015(d), July 18, 1984, 98 Stat. 1019, added item 4162.

§ 4161. Imposition of tax

(a) Sport fishing equipment

(1) Imposition of tax

(A) In general

There is hereby imposed on the sale of any article of sport fishing equipment by the manufacturer, producer, or importer a tax equal to 10 percent of the price for which so sold.

(B) Limitation on tax imposed on fishing rods and poles

The tax imposed by subparagraph (A) on any fishing rod or pole shall not exceed \$10.

(2) 3 percent rate of tax for electric outboard motors

In the case of an electric outboard motor, paragraph (1) shall be applied by substituting “3 percent” for “10 percent”.

(3) 3 percent rate of tax for tackle boxes

In the case of fishing tackle boxes, paragraph (1) shall be applied by substituting “3 percent” for “10 percent”.

(4) Parts or accessories sold in connection with taxable sale

In the case of any sale by the manufacturer, producer, or importer of any article of sport fishing equipment, such article shall be treated as including any parts or accessories of such article sold on or in connection therewith or with the sale thereof.

(b) Bows and arrows, etc.

(1) Bows

(A) In general

There is hereby imposed on the sale by the manufacturer, producer, or importer of any bow which has a peak draw weight of 30 pounds or more, a tax equal to 11 percent of the price for which so sold.

(B) Archery equipment

There is hereby imposed on the sale by the manufacturer, producer, or importer—

(i) of any part or accessory suitable for inclusion in or attachment to a bow described in subparagraph (A), and

(ii) of any quiver, broadhead, or point suitable for use with an arrow described in paragraph (2),

a tax equal to 11 percent of the price for which so sold.

(2) Arrows

(A) In general

There is hereby imposed on the first sale by the manufacturer, producer, or importer of any shaft (whether sold separately or in-

corporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly—

(i) measures 18 inches overall or more in length, or

(ii) measures less than 18 inches overall in length but is suitable for use with a bow described in paragraph (1)(A),

a tax equal to 39 cents per shaft.

(B) Exemption for certain wooden arrow shafts

Subparagraph (A) shall not apply to any shaft consisting of all natural wood with no laminations or artificial means of enhancing the spine of such shaft (whether sold separately or incorporated as part of a finished or unfinished product) of a type used in the manufacture of any arrow which after its assembly—

(i) measures $\frac{5}{16}$ of an inch or less in diameter, and

(ii) is not suitable for use with a bow described in paragraph (1)(A).

(C) Adjustment for inflation

(i) In general

In the case of any calendar year beginning after 2005, the 39-cent amount specified in subparagraph (A) shall be increased by an amount equal to the product of—

(I) such amount, multiplied by

(II) the cost-of-living adjustment determined under section 1(f)(3) for such calendar year, determined by substituting “2004” for “2016” in subparagraph (A)(ii) thereof.

(ii) Rounding

If any increase determined under clause (i) is not a multiple of 1 cent, such increase shall be rounded to the nearest multiple of 1 cent.

(3) Coordination with subsection (a)

No tax shall be imposed under this subsection with respect to any article taxable under subsection (a).

(Aug. 16, 1954, ch. 736, 68A Stat. 489; Pub. L. 89-44, title II, §205(a), June 21, 1965, 79 Stat. 140; Pub. L. 92-558, title II, §201(a), Oct. 25, 1972, 86 Stat. 1173; Pub. L. 98-369, div. A, title X, §§1015(a), 1017(a), (b), July 18, 1984, 98 Stat. 1017, 1021; Pub. L. 99-514, title XVIII, §1899A(48), Oct. 22, 1986, 100 Stat. 2961; Pub. L. 105-34, title XIV, §1433(a), Aug. 5, 1997, 111 Stat. 1051; Pub. L. 108-357, title III, §§332(a)-(c), 333(a), Oct. 22, 2004, 118 Stat. 1477, 1478; Pub. L. 108-493, §1(a)-(c), Dec. 23, 2004, 118 Stat. 3984; Pub. L. 109-59, title XI, §11117(a), (b), Aug. 10, 2005, 119 Stat. 1951; Pub. L. 109-135, title IV, §412(uu), Dec. 21, 2005, 119 Stat. 2640; Pub. L. 110-343, div. C, title V, §503(a), Oct. 3, 2008, 122 Stat. 3877; Pub. L. 115-97, title I, §11002(d)(11), Dec. 22, 2017, 131 Stat. 2062.)

INFLATION ADJUSTED ITEMS FOR CERTAIN YEARS

For inflation adjustment of certain items in this section, see Revenue Procedures listed in a table under section 1 of this title.

AMENDMENTS

2017—Subsec. (b)(2)(C)(i)(II). Pub. L. 115-97 substituted “for ‘2016’ in subparagraph (A)(ii)” for “for ‘1992’ in subparagraph (B)”.