

Subsec. (c)(2)(B). Pub. L. 111-152, §1002(a)(1)(A), inserted “the excess of” before “the taxpayer’s household income” and “for the taxable year over the amount of gross income specified in section 6012(a)(1) with respect to the taxpayer” before “for the taxable year” in introductory provisions.

Subsec. (c)(2)(B)(i). Pub. L. 111-152, §1002(a)(1)(B), substituted “1.0” for “0.5”.

Subsec. (c)(2)(B)(ii). Pub. L. 111-152, §1002(a)(1)(C), substituted “2.0” for “1.0”.

Subsec. (c)(2)(B)(iii). Pub. L. 111-152, §1002(a)(1)(D), substituted “2.5” for “2.0”.

Subsec. (c)(3)(A). Pub. L. 111-152, §1002(a)(2)(A), substituted “\$695” for “\$750”.

Subsec. (c)(3)(B). Pub. L. 111-152, §1002(a)(2)(B), substituted “\$325” for “\$495”.

Pub. L. 111-148, §10106(b)(3), substituted “\$495” for “\$350”.

Subsec. (c)(3)(D). Pub. L. 111-152, §1002(a)(2)(C), substituted “\$695” for “\$750” in introductory provisions and cl. (i).

Subsec. (c)(4)(B)(i), (ii). Pub. L. 111-152, §1004(a)(1)(C), substituted “modified adjusted gross” for “modified gross”.

Subsec. (c)(4)(C). Pub. L. 111-152, §1004(a)(2)(B), amended subpar. (C) generally. Prior to amendment, text read as follows: “The term ‘modified gross income’ means gross income—

“(i) decreased by the amount of any deduction allowable under paragraph (1), (3), (4), or (10) of section 62(a),

“(ii) increased by the amount of interest received or accrued during the taxable year which is exempt from tax imposed by this chapter, and

“(iii) determined without regard to sections 911, 931, and 933.”

Subsec. (c)(4)(D). Pub. L. 111-152, §1002(b)(1), struck out subpar. (D). Text read as follows:

“(i) IN GENERAL.—The term ‘poverty line’ has the meaning given that term in section 2110(c)(5) of the Social Security Act (42 U.S.C. 1397jj(c)(5)).

“(ii) POVERTY LINE USED.—In the case of any taxable year ending with or within a calendar year, the poverty line used shall be the most recently published poverty line as of the 1st day of such calendar year.”

Subsec. (d)(2)(A). Pub. L. 111-148, §10106(c), amended subpar. (A) generally. Prior to amendment, text read as follows: “Such term shall not include any individual for any month if such individual has in effect an exemption under section 1311(d)(4)(H) of the Patient Protection and Affordable Care Act which certifies that such individual is a member of a recognized religious sect or division thereof described in section 1402(g)(1) and an adherent of established tenets or teachings of such sect or division as described in such section.”

Subsec. (e)(1)(C). Pub. L. 111-148, §10106(d), amended subpar. (C) generally. Prior to amendment, text read as follows: “For purposes of subparagraph (B)(i), if an applicable individual is eligible for minimum essential coverage through an employer by reason of a relationship to an employee, the determination shall be made by reference to the affordability of the coverage to the employee.”

Subsec. (e)(2). Pub. L. 111-152, §1002(b)(2), substituted “below filing threshold” for “under 100 percent of poverty line” in heading and “the amount of gross income specified in section 6012(a)(1) with respect to the taxpayer.” for “100 percent of the poverty line for the size of the family involved (determined in the same manner as under subsection (b)(4)).” in text.

Subsec. (f)(1)(A)(iv). Pub. L. 111-159, §2(a)(1), added cl. (iv) and struck out former cl. (iv) which read as follows: “the TRICARE for Life program.”

Subsec. (f)(1)(A)(v). Pub. L. 111-173, §1(a), amended cl. (v) generally. Prior to amendment, cl. (v) read as follows: “the veteran’s health care program under chapter 17 of title 38, United States Code.”

Subsec. (f)(1)(A)(vii). Pub. L. 111-159, §2(a)(2)–(4), added cl. (vii).

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-271, title IV, §4003(b), Oct. 24, 2018, 132 Stat. 3960, provided that: “The amendment made by subsection (a) [amending this section] shall apply to taxable years beginning after December 31, 2018.”

Pub. L. 115-120, div. C, §3002(g)(2)(B), Jan. 22, 2018, 132 Stat. 35, provided that: “The amendment made by subparagraph (A) [amending this section] shall apply with respect to taxable years beginning after December 31, 2017.”

EFFECTIVE DATE OF 2017 AMENDMENT

Amendment by section 11002(d)(1)(GG) of Pub. L. 115-97 applicable to taxable years beginning after Dec. 31, 2017, see section 11002(e) of Pub. L. 115-97, set out as a note under section 1 of this title.

Pub. L. 115-97, title I, §11081(b), Dec. 22, 2017, 131 Stat. 2092, provided that: “The amendments made by this section [amending this section] shall apply to months beginning after December 31, 2018.”

EFFECTIVE DATE OF 2010 AMENDMENT

Pub. L. 111-173, §1(b), May 27, 2010, 124 Stat. 1215, provided that: “The amendment made by subsection (a) [amending this section] shall take effect as if included in section 1501(b) of the Patient Protection and Affordable Care Act [Pub. L. 111-148].”

Pub. L. 111-159, §2(b), Apr. 26, 2010, 124 Stat. 1123, provided that: “The amendments made by this section [amending this section] shall take effect as if included in section 1501(b) of the Patient Protection and Affordable Care Act [Pub. L. 111-148] and shall be executed immediately after the amendments made by such section 1501(b).”

EFFECTIVE DATE

Pub. L. 111-148, title I, §1501(d), Mar. 23, 2010, 124 Stat. 249, provided that: “The amendments made by this section [enacting this section and section 18091 of Title 42, The Public Health and Welfare] shall apply to taxable years ending after December 31, 2013.”

CONSTRUCTION OF 2018 AMENDMENT

Pub. L. 115-271, title IV, §4003(c), Oct. 24, 2018, 132 Stat. 3960, provided that: “Nothing in the amendment made by subsection (a) [amending this section] shall preempt any State law requiring the provision of medical treatment for children, especially those who are seriously ill.”

CHAPTER 49—COSMETIC SERVICES

Sec.

5000B. Imposition of tax on indoor tanning services.

PRIOR PROVISIONS

A prior chapter 49, added Pub. L. 111-148, title IX, §9017(a), Mar. 23, 2010, 124 Stat. 872, which related to elective cosmetic medical procedures and consisted of section 5000B, was not set out in the Code in view of Pub. L. 111-148, title X, §10907(a), Mar. 23, 2010, 124 Stat. 1020, which provided that the amendments made by section 9017 of Pub. L. 111-148 were deemed null, void, and of no effect.

§5000B. Imposition of tax on indoor tanning services

(a) In general

There is hereby imposed on any indoor tanning service a tax equal to 10 percent of the amount paid for such service (determined without regard to this section), whether paid by insurance or otherwise.

(b) Indoor tanning service

For purposes of this section—

(1) In general

The term “indoor tanning service” means a service employing any electronic product designed to incorporate 1 or more ultraviolet lamps and intended for the irradiation of an individual by ultraviolet radiation, with wavelengths in air between 200 and 400 nanometers, to induce skin tanning.

(2) Exclusion of phototherapy services

Such term does not include any phototherapy service performed by a licensed medical professional.

(c) Payment of tax

(1) In general

The tax imposed by this section shall be paid by the individual on whom the service is performed.

(2) Collection

Every person receiving a payment for services on which a tax is imposed under subsection (a) shall collect the amount of the tax from the individual on whom the service is performed and remit such tax quarterly to the Secretary at such time and in such manner as provided by the Secretary.

(3) Secondary liability

Where any tax imposed by subsection (a) is not paid at the time payments for indoor tanning services are made, then to the extent that such tax is not collected, such tax shall be paid by the person who performs the service.

(Added Pub. L. 111-148, title X, §10907(b), Mar. 23, 2010, 124 Stat. 1020.)

PRIOR PROVISIONS

A prior section 5000B, added Pub. L. 111-148, title IX, §9017(a), Mar. 23, 2010, 124 Stat. 872, which related to tax on elective cosmetic medical procedures, and section 9017(c) of Pub. L. 111-148, which provided that the amendments made by section 9017 of Pub. L. 111-148 were applicable to procedures performed on or after Jan. 1, 2010, were not set out in the Code in view of Pub. L. 111-148, title X, §10907(a), Mar. 23, 2010, 124 Stat. 1020, which provided that the provisions of, and amendments made by, section 9017 of Pub. L. 111-148 were deemed null, void, and of no effect.

EFFECTIVE DATE

Pub. L. 111-148, title X, §10907(d), Mar. 23, 2010, 124 Stat. 1021, provided that: “The amendments made by this section [enacting this section] shall apply to services performed on or after July 1, 2010.”

CHAPTER 50—FOREIGN PROCUREMENT

Sec. 5000C. Imposition of tax on certain foreign procurement.

§ 5000C. Imposition of tax on certain foreign procurement

(a) Imposition of tax

There is hereby imposed on any foreign person that receives a specified Federal procurement payment a tax equal to 2 percent of the amount of such specified Federal procurement payment.

(b) Specified Federal procurement payment

For purposes of this section, the term “specified Federal procurement payment” means any

payment made pursuant to a contract with the Government of the United States for—

(1) the provision of goods, if such goods are manufactured or produced in any country which is not a party to an international procurement agreement with the United States, or

(2) the provision of services, if such services are provided in any country which is not a party to an international procurement agreement with the United States.

(c) Foreign person

For purposes of this section, the term “foreign person” means any person other than a United States person.

(d) Administrative provisions

(1) Withholding

The amount deducted and withheld under chapter 3 shall be increased by the amount of tax imposed by this section on such payment.

(2) Other administrative provisions

For purposes of subtitle F, any tax imposed by this section shall be treated as a tax imposed by subtitle A.

(Added Pub. L. 111-347, title III, §301(a)(1), Jan. 2, 2011, 124 Stat. 3666.)

EFFECTIVE DATE

Pub. L. 111-347, title III, §301(a)(3), Jan. 2, 2011, 124 Stat. 3666, provided that: “The amendments made by this subsection [enacting this section] shall apply to payments received pursuant to contracts entered into on and after the date of the enactment of this Act [Jan. 2, 2011].”

PROHIBITION ON REIMBURSEMENT OF FEES

Pub. L. 111-347, title III, §301(b), Jan. 2, 2011, 124 Stat. 3666, provided that:

“(1) IN GENERAL.—The head of each executive agency shall take any and all measures necessary to ensure that no funds are disbursed to any foreign contractor in order to reimburse the tax imposed under section 5000C of the Internal Revenue Code of 1986.

“(2) ANNUAL REVIEW.—The Administrator for Federal Procurement Policy shall annually review the contracting activities of each executive agency to monitor compliance with the requirements of paragraph (1).

“(3) EXECUTIVE AGENCY.—For purposes of this subsection, the term ‘executive agency’ has the meaning given the term in section 4 of the Office of Federal Procurement Policy Act ([former] 41 U.S.C. 403) [see 41 U.S.C. 133].”

APPLICATION

Pub. L. 111-347, title III, §301(c), Jan. 2, 2011, 124 Stat. 3666, provided that: “This section [enacting this section and provisions set out as notes under this section] and the amendments made by this section shall be applied in a manner consistent with United States obligations under international agreements.”

Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

Chapter		Sec. ¹
51.	Distilled spirits, wines, and beer	5001
52.	Tobacco products and cigarette papers and tubes	5701
53.	Machine guns and certain other firearms ²	5801

¹ Section numbers editorially supplied.

² Chapter heading amended by Pub. L. 90-618 without corresponding amendment of analysis.