

Subtitle D—Miscellaneous Excise Taxes

Chapter Sec. 31. Retail excise taxes 4001 32. Manufacturers excise taxes 4061 33. Facilities and services 4231 34. Taxes on certain insurance policies 4371 35. Taxes on wagering 4401 36. Certain other excise taxes 4451 [37. Repealed.] 38. Environmental taxes 4611 39. Registration-required obligations 4701 40. General provisions relating to occupational taxes 4901 41. Public charities 4911 42. Private foundations; and certain other tax-exempt organizations 4940 43. Qualified pension, etc., plans 4971 44. Real estate investment trusts 4981 45. Provisions relating to expatriated entities 4985 46. Golden parachute payments 4999 47. Certain group health plans 5000 48. Maintenance of minimum essential coverage 5000A 49. Cosmetic services 5000B 50. Foreign procurement 5000C

AMENDMENTS

2011—Pub. L. 111-347, title III, § 301(a)(2), Jan. 2, 2011, 124 Stat. 3666, added item for chapter 50. 2010—Pub. L. 111-148, title X, § 10907(c), Mar. 23, 2010, 124 Stat. 1020, added item for chapter 49. Pub. L. 111-148, title IX, § 9017(b), Mar. 23, 2010, 124 Stat. 872, which directed amendment of analysis by adding item for chapter 49, was not executed 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. Pub. L. 111-148, title I, § 1501(c), title VI, § 6301(e)(2)(B)(ii), Mar. 23, 2010, 124 Stat. 249, 747, added items for chapters 34 and 48 and struck out former item for chapter 34 “Documentary stamp taxes”. 2004—Pub. L. 108-357, title VIII, § 802(c)(2), Oct. 22, 2004, 118 Stat. 1568, added item for chapter 45. 1990—Pub. L. 101-508, title XI, § 11801(b)(17), Nov. 5, 1990, 104 Stat. 1388-522, struck out item for chapter 37 “Sugar, coconut and palm oil”. 1989—Pub. L. 101-239, title VI, § 6202(b)(4)(B), title VII, § 7841(d)(4), Dec. 19, 1989, 103 Stat. 2233, 2428, substituted semicolon for comma in item for chapter 42 and struck out “large” after “Certain” in item for chapter 47. 1988—Pub. L. 100-418, title I, § 1941(b)(3)(A), Aug. 23, 1988, 102 Stat. 1324, struck out item for chapter 45 “Windfall profit tax on domestic crude oil”. 1987—Pub. L. 100-203, title X, § 10712(c)(8), Dec. 22, 1987, 101 Stat. 1330-467, substituted “and certain other tax-exempt organizations” for “black lung benefit trusts” in item for chapter 42. 1986—Pub. L. 99-509, title IX, § 9319(d)(2), Oct. 21, 1986, 100 Stat. 2012, added item for chapter 47. 1984—Pub. L. 98-369, div. A, title I, § 67(d)(2), July 18, 1984, 98 Stat. 587, added item for chapter 46. 1983—Pub. L. 97-424, title V, § 512(b)(2)(B), Jan. 6, 1983, 96 Stat. 2177, substituted “Retail excise taxes” for “Special fuels” in item for chapter 31. 1982—Pub. L. 97-248, title III, § 310(b)(4)(B), Sept. 3, 1982, 96 Stat. 598, added item for chapter 39. 1980—Pub. L. 96-510, title II, § 211(b), Dec. 11, 1980, 94 Stat. 2801, added item for chapter 38. Pub. L. 96-223, § 101(a)(2), Apr. 2, 1980, 94 Stat. 250, added item for chapter 45. 1978—Pub. L. 95-227, § 4(c)(2)(C), Feb. 10, 1978, 92 Stat. 22, inserted “, black lung benefit trusts” after “foundations” in item for chapter 42.

1 Section numbers editorially supplied.

1976—Pub. L. 94-455, title XIII, § 1307(d)(3)(A), title XVI, § 1605(c), title XIX, §§ 1904(b)(7)(E), (10)(G), 1952(n)(6), Oct. 4, 1976, 90 Stat. 1728, 1755, 1815, 1818, 1846, substituted “41. Public charities” for “41. Interest equalization tax” added item for chapter 44 and struck out items for chapters “38. Import taxes” and “39. Regulatory taxes”. 1974—Pub. L. 93-406, title II, § 1016(b)(2), Sept. 2, 1974, 88 Stat. 932, added item for chapter 43. 1969—Pub. L. 91-172, title I, § 101(j)(59), Dec. 30, 1969, 83 Stat. 532, added item for chapter 42. 1964—Pub. L. 88-563, § 2(b), Sept. 2, 1964, 78 Stat. 841, added item for chapter 41.

IMPOSITION OF ANNUAL FEE ON BRANDED PRESCRIPTION PHARMACEUTICAL MANUFACTURERS AND IMPORTERS

Pub. L. 111-148, title IX, § 9008, Mar. 23, 2010, 124 Stat. 859, as amended by Pub. L. 111-152, title I, § 1404(a), Mar. 30, 2010, 124 Stat. 1064, provided that:

“(a) IMPOSITION OF FEE.— “(1) IN GENERAL.—Each covered entity engaged in the business of manufacturing or importing branded prescription drugs shall pay to the Secretary of the Treasury not later than the annual payment date of each calendar year beginning after 2010 a fee in an amount determined under subsection (b). “(2) ANNUAL PAYMENT DATE.—For purposes of this section, the term ‘annual payment date’ means with respect to any calendar year the date determined by the Secretary, but in no event later than September 30 of such calendar year.

“(b) DETERMINATION OF FEE AMOUNT.— “(1) IN GENERAL.—With respect to each covered entity, the fee under this section for any calendar year shall be equal to an amount that bears the same ratio to the applicable amount as—

“(A) the covered entity’s branded prescription drug sales taken into account during the preceding calendar year, bear to “(B) the aggregate branded prescription drug sales of all covered entities taken into account during such preceding calendar year. “(2) SALES TAKEN INTO ACCOUNT.—For purposes of paragraph (1), the branded prescription drug sales taken into account during any calendar year with respect to any covered entity shall be determined in accordance with the following table:

Table with 2 columns: 'With respect to a covered entity’s aggregate branded prescription drug sales during the calendar year that are:' and 'The percentage of such sales taken into account is:'. Rows include sales thresholds like 'Not more than \$5,000,000' corresponding to percentages like '0 percent'.

“(3) SECRETARIAL DETERMINATION.—The Secretary of the Treasury shall calculate the amount of each covered entity’s fee for any calendar year under paragraph (1). In calculating such amount, the Secretary of the Treasury shall determine such covered entity’s branded prescription drug sales on the basis of reports submitted under subsection (g) and through the use of any other source of information available to the Secretary of the Treasury.

“(4) APPLICABLE AMOUNT.—For purposes of paragraph (1), the applicable amount shall be determined in accordance with the following table:

Table with 2 columns: 'Calendar year' and 'Applicable amount'. Rows show years 2011, 2012, and 2013 with corresponding amounts like '\$2,500,000,000'.