

(f) Disposition of revenues from Puerto Rico and the Virgin Islands

The provisions of subsections (a)(3) and (b)(3) of section 7652 shall not apply to any tax imposed by section 4661.

(Added Pub. L. 96-510, title II, §211(a), Dec. 11, 1980, 94 Stat. 2799; amended Pub. L. 98-369, div. A, title X, §1019(a)-(c), July 18, 1984, 98 Stat. 1022-1024; Pub. L. 99-499, title V, §513(b)-(g), Oct. 17, 1986, 100 Stat. 1762-1765; Pub. L. 100-647, title II, §2001(a), Nov. 10, 1988, 102 Stat. 3593; Pub. L. 106-170, title V, §532(c)(2)(U), Dec. 17, 1999, 113 Stat. 1931.)

REFERENCES IN TEXT

Sections 3005, 3004, and 3008 of the Solid Waste Disposal Act, referred to in subsec. (b)(8)(C)(i)(I), and section 1004 of that Act, referred to in subsec. (b)(8)(E), are classified to sections 6925, 6924, 6928, and 6903, respectively, of Title 42, The Public Health and Welfare.

Section 106 of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980, referred to in subsec. (b)(8)(C)(i)(II), is classified to section 9606 of Title 42.

AMENDMENTS

1999—Subsec. (c)(2)(C). Pub. L. 106-170 substituted “section 1221(a)(1)” for “section 1221(1)”.

1988—Subsec. (b)(10)(A). Pub. L. 100-647, §2001(a)(2), substituted “one or more” for “a mixture of”.

Subsec. (e)(3), (4). Pub. L. 100-647, §2001(a)(1), added par. (3) and redesignated former par. (3) as (4).

1986—Subsec. (b)(7). Pub. L. 99-499, §513(c), added par. (7).

Subsec. (b)(8). Pub. L. 99-499, §513(d), added par. (8).

Subsec. (b)(9). Pub. L. 99-499, §513(e)(1), added par. (9).

Subsec. (b)(10). Pub. L. 99-499, §513(g), added par. (10).

Subsec. (c). Pub. L. 99-499, §513(f), amended subsec. (c) generally. Prior to amendment, subsec. (c) read as follows: “Except as provided in subsection (b), if any person manufactures, produces, or imports a taxable chemical and uses such chemical, then such person shall be liable for tax under section 4661 in the same manner as if such chemical were sold by such person.”

Subsec. (d)(1). Pub. L. 99-499, §513(b)(2), substituted “which is a taxable chemical” for “the sale of which by such person would be taxable under such section”, in subpar. (B), and substituted “imposed by such section on the other substance manufactured or produced (or which would have been imposed by such section on such other substance but for subsection (b) or (e) of this section)” for “imposed by such section on the other substance manufactured or produced” in last sentence.

Subsec. (d)(4). Pub. L. 99-499, §513(e)(2), added par. (4).

Subsecs. (e), (f). Pub. L. 99-499, §513(b)(1), added subsec. (e) and redesignated former subsec. (e) as (f).

1984—Subsec. (b)(1). Pub. L. 98-369, §1019(a)(3), inserted “or in the manufacture or production of any motor fuel, diesel fuel, aviation fuel, or jet fuel”.

Subsec. (b)(2)(A). Pub. L. 98-369, §1019(b)(2)(A), substituted “qualified fertilizer substance” for “qualified substance”.

Subsec. (b)(2)(B) to (D). Pub. L. 98-369, §1019(b)(1), inserted “fertilizer” after “qualified” wherever appearing in subpar. (B), inserted “fertilizer” after “Qualified” in subpar. (C) heading and in text substituted “The term ‘qualified fertilizer use’ means any use in the manufacture or production of fertilizer or for direct application as a fertilizer” for “For purposes of this subsection, the term ‘qualified use’ means any use in the manufacture or production of a fertilizer”, and added subpar. (D).

Subsec. (b)(5), (6). Pub. L. 98-369, §1019(a)(1), added pars. (5) and (6).

Subsec. (c). Pub. L. 98-369, §1019(c), substituted “Except as provided in subsection (b), if” for “If”.

Subsec. (d)(2)(B). Pub. L. 98-369, §1019(b)(2)(B), inserted “fertilizer” after “qualified” and struck out

“; or sells such substance for use,” after “such substance”.

Subsec. (d)(3). Pub. L. 98-369, §1019(a)(2), added par. (3).

EFFECTIVE DATE OF 1999 AMENDMENT

Amendment by Pub. L. 106-170 applicable to any instrument held, acquired, or entered into, any transaction entered into, and supplies held or acquired on or after Dec. 17, 1999, see section 532(d) of Pub. L. 106-170, set out as a note under section 170 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Superfund Revenue Act of 1986, Pub. L. 99-499, title V, to which it relates, see section 2001(e) of Pub. L. 100-647, set out as a note under section 56 of this title.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, except as otherwise provided, see section 513(h) of Pub. L. 99-499, set out as a note under section 4661 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title X, §1019(d), July 18, 1984, 98 Stat. 1024, provided that:

“(1) IN GENERAL.—The amendments made by this section [amending this section] shall take effect as if included in the amendments made by section 211(a) of the Hazardous Substance Response Revenue Act of 1980 [Pub. L. 96-510, which enacted this section].

“(2) WAIVER OF LIMITATION.—If refund or credit of any overpayment of tax resulting from the application of the amendments made by this section is prevented at any time before the date which for one year after the date of the enactment of this Act [July 18, 1984] by the operation of any law or rule of law (including res judicata), refund or credit of such overpayment (to the extent attributable to the application of such amendments) may, nevertheless, be made or allowed if claim therefor is filed on or before the date which for one year after the date of the enactment of this Act.”

Subchapter C—Tax on Certain Imported Substances

Sec.	
4671.	Imposition of tax.
4672.	Definitions and special rules.

PRIOR PROVISIONS

A prior subchapter C related to tax on hazardous wastes, consisted of sections 4681 and 4682, prior to repeal by Pub. L. 99-499, title V, §514(a)(1), Oct. 17, 1986, 100 Stat. 1767.

§ 4671. Imposition of tax

(a) General rule

There is hereby imposed a tax on any taxable substance sold or used by the importer thereof.

(b) Amount of tax

(1) In general

Except as provided in paragraph (2), the amount of the tax imposed by subsection (a) with respect to any taxable substance shall be the amount of the tax which would have been imposed by section 4661 on the taxable chemicals used as materials in the manufacture or production of such substance if such taxable chemicals had been sold in the United States for use in the manufacture or production of such taxable substance.

(2) Rate where importer does not furnish information to Secretary

If the importer does not furnish to the Secretary (at such time and in such manner as the Secretary shall prescribe) sufficient information to determine under paragraph (1) the amount of the tax imposed by subsection (a) on any taxable substance, the amount of the tax imposed on such taxable substance shall be 5 percent of the appraised value of such substance as of the time such substance was entered into the United States for consumption, use, or warehousing.

(3) Authority to prescribe rate in lieu of paragraph (2) rate

The Secretary may prescribe for each taxable substance a tax which, if prescribed, shall apply in lieu of the tax specified in paragraph (2) with respect to such substance. The tax prescribed by the Secretary shall be equal to the amount of tax which would be imposed by subsection (a) with respect to the taxable substance if such substance were produced using the predominant method of production of such substance.

(c) Exemptions for substances taxed under sections 4611 and 4661

No tax shall be imposed by this section on the sale or use of any substance if tax is imposed on such sale or use under section 4611 or 4661.

(d) Tax-free sales, etc. for substances used as certain fuels or in the production of fertilizer or animal feed

Rules similar to the following rules shall apply for purposes of applying this section with respect to taxable substances used or sold for use as described in such rules:

(1) Paragraphs (2), (5), and (9) of section 4662(b) (relating to tax-free sales of chemicals used as fuel or in the production of fertilizer or animal feed).

(2) Paragraphs (2), (3), and (4) of section 4662(d) (relating to refund or credit of tax on certain chemicals used as fuel or in the production of fertilizer or animal feed).

(e) Termination

No tax shall be imposed under this section during any period during which the Hazardous Substance Superfund financing rate under section 4611 does not apply.

(Added Pub. L. 99-499, title V, §515(a), Oct. 17, 1986, 100 Stat. 1767; amended Pub. L. 99-509, title VIII, §8032(c)(3), Oct. 21, 1986, 100 Stat. 1958.)

AMENDMENTS

1986—Subsec. (e). Pub. L. 99-509 substituted “the Hazardous Substance Superfund financing rate under section 4611 does not apply” for “no tax is imposed under section 4611(a)”.

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-509 effective on commencement date as defined in former section 4611(f)(2), see section 8032(d) of Pub. L. 99-509, set out as a note under section 4611 of this title.

EFFECTIVE DATE

Pub. L. 99-499, title V, §515(c), Oct. 17, 1986, 100 Stat. 1769, provided that: “The amendments made by this

section [enacting this subchapter] shall take effect on January 1, 1989.”

STUDY AND REPORT

Pub. L. 99-499, title V, §515(d), Oct. 17, 1986, 100 Stat. 1769, directed the Secretary of the Treasury or his delegate to conduct a study of issues relating to the implementation of the tax imposed by this section and certain credit for exports of taxable substances, and report to Congress not later than Jan. 1, 1988.

§ 4672. Definitions and special rules**(a) Taxable substance**

For purposes of this subchapter—

(1) In general

The term “taxable substance” means any substance which, at the time of sale or use by the importer, is listed as a taxable substance by the Secretary for purposes of this subchapter.

(2) Determination of substances on list

A substance shall be listed under paragraph (1) if—

(A) the substance is contained in the list under paragraph (3), or

(B) the Secretary determines, in consultation with the Administrator of the Environmental Protection Agency and the Commissioner of U.S. Customs and Border Protection, that taxable chemicals constitute more than 50 percent of the weight (or more than 50 percent of the value) of the materials used to produce such substance (determined on the basis of the predominant method of production).

If an importer or exporter of any substance requests that the Secretary determine whether such substance be listed as a taxable substance under paragraph (1) or be removed from such listing, the Secretary shall make such determination within 180 days after the date the request was filed.

(3) Initial list of taxable substances

Cumene	Methylene chloride
Styrene	Polypropylene
Ammonium nitrate	Propylene glycol
Nickel oxide	Formaldehyde
Isopropyl alcohol	Acetone
Ethylene glycol	Acrylonitrile
Vinyl chloride	Methanol
Polyethylene resins, total	Propylene oxide
Polybutadiene	Polypropylene resins
Styrene-butadiene, latex	Ethylene oxide
Styrene-butadiene, snpf	Ethylene dichloride
Synthetic rubber, not containing fillers	Cyclohexane
Urea	Isophthalic acid
Ferrocobalt	Maleic anhydride
Ferrocobalt nov 3 pct	Phthalic anhydride
Ferrocobalt ov 3 pct. carbon	Ethyl methyl ketone
Unwrought nickel	Chloroform
Nickel waste and scrap	Carbon tetrachloride
Wrought nickel rods and wire	Chromic acid
Nickel powders	Hydrogen peroxide
Phenolic resins	Polystyrene homopolymer resins
	Melamine
Polyvinylchloride resins	Acrylic and methacrylic acid resins
Polystyrene resins and copolymers	