

covered entity and for each branded prescription drug of the covered entity covered by the Medicare Part B program under section 1862(a) of the Social Security Act [42 U.S.C. 1395y(a)], the product of—

“(A) the per-unit average sales price (as defined in section 1847A(c) of the Social Security Act [42 U.S.C. 1395w-3a(c)]) or the per-unit Part B payment rate for a separately paid branded prescription drug without a reported average sales price, and

“(B) the number of units of the branded prescription drug paid for under the Medicare Part B program.

The Centers for Medicare and Medicaid Services shall establish a process for determining the units and the allocated price for purposes of this section for those branded prescription drugs that are not separately payable or for which National Drug Codes are not reported.

“(3) MEDICAID PROGRAM.—The Secretary of Health and Human Services shall report, for each covered entity and for each branded prescription drug of the covered entity covered under the Medicaid program, the product of—

“(A) the per-unit ingredient cost paid to pharmacies by States for the branded prescription drug dispensed to Medicaid beneficiaries, minus any per-unit rebate paid by the covered entity under section 1927 of the Social Security Act [42 U.S.C. 1396r-8] and any State supplemental rebate, and

“(B) the number of units of the branded prescription drug paid for under the Medicaid program.

“(4) DEPARTMENT OF VETERANS AFFAIRS PROGRAMS.—The Secretary of Veterans Affairs shall report, for each covered entity and for each branded prescription drug of the covered entity the total amount paid for each such branded prescription drug procured by the Department of Veterans Affairs for its beneficiaries.

“(5) DEPARTMENT OF DEFENSE PROGRAMS AND TRICARE.—The Secretary of Defense shall report, for each covered entity and for each branded prescription drug of the covered entity, the sum of—

“(A) the total amount paid for each such branded prescription drug procured by the Department of Defense for its beneficiaries, and

“(B) for each such branded prescription drug dispensed under the TRICARE retail pharmacy program, the product of—

“(i) the per-unit ingredient cost, minus any per-unit rebate paid by the covered entity, and

“(ii) the number of units of the branded prescription drug dispensed under such program.

“(h) SECRETARY.—For purposes of this section, the term ‘Secretary’ includes the Secretary’s delegate.

“(i) GUIDANCE.—The Secretary of the Treasury shall publish guidance necessary to carry out the purposes of this section.

“(j) EFFECTIVE DATE.—This section shall apply to calendar years beginning after December 31, 2010.

“(k) CONFORMING AMENDMENT.—[Amended section 1395t of Title 42, The Public Health and Welfare.]”

[Pub. L. 111-152, title I, §1404(b), Mar. 30, 2010, 124 Stat. 1064, provided that: “The amendments made by this section [amending section 9008 of Pub. L. 111-148, set out above] shall take effect as if included in section 9008 of the Patient Protection and Affordable Care Act [Pub. L. 111-148].”]

IMPOSITION OF ANNUAL FEE ON MEDICAL DEVICE MANUFACTURERS AND IMPORTERS

Pub. L. 111-148, title IX, §9009, Mar. 23, 2010, 124 Stat. 862, as amended by Pub. L. 111-148, title X, §10904(a), Mar. 23, 2010, 124 Stat. 1016, provided for the imposition of an annual fee on medical device manufacturers and importers in calendar years beginning after 2010, prior to repeal by Pub. L. 111-152, title I, §1405(d), Mar. 30, 2010, 124 Stat. 1065.

[Pub. L. 111-152, title I, §1405(d), Mar. 30, 2010, 124 Stat. 1065, provided that the repeal of section 9009 of Pub. L. 111-148, formerly set out above, is effective as of Mar. 23, 2010.]

IMPOSITION OF ANNUAL FEE ON HEALTH INSURANCE PROVIDERS

Pub. L. 111-148, title IX, §9010, title X, §10905(a)-(f), Mar. 23, 2010, 124 Stat. 865, 1017-1019, as amended by Pub. L. 111-152, title I, §1406(a), Mar. 30, 2010, 124 Stat. 1065; Pub. L. 114-113, div. P, title II, §201, Dec. 18, 2015, 129 Stat. 3037; Pub. L. 115-120, div. D, §4003(b), Jan. 22, 2018, 132 Stat. 38, which imposed an annual fee on certain entities that provided health insurance for any United States health risk, was repealed by Pub. L. 116-94, div. N, title I, §502(a), Dec. 20, 2019, 133 Stat. 3119. [Pub. L. 116-94, div. N, title I, §502(b), Dec. 20, 2019, 133 Stat. 3119, provided that, “The amendment made by this section [repealing section 9010 of Pub. L. 111-148, formerly set out above] shall apply to calendar years beginning after December 31, 2020.”]

CHAPTER 31—RETAIL EXCISE TAXES

Subchapter Sec.1
[A. Repealed.]
B. Special fuels ..... 4041
C. Heavy trucks and trailers ..... 4051

PRIOR PROVISIONS

The provisions of a prior chapter 31, Miscellaneous Excise Taxes, were set out as:

Subchapter (A), Jewelry and related items, comprising sections 4001 to 4003;

Subchapter (B), Furs, comprising sections 4011 to 4013;

Subchapter (C), Toilet preparations, comprising sections 4021 and 4022;

Subchapter (D), Luggage, handbags, etc., comprising section 4031;

Subchapter (E), Special fuels, comprising sections 4041 and 4042; and

Subchapter (F), Special provisions applicable to retailers tax, comprising sections 4051 to 4058.

The headings for subchs. (A) to (D) were struck out by section 101(b)(1) and the listed sections were repealed by section 101(a) of Pub. L. 89-44, title I, June 21, 1965, 79 Stat. 136, the Excise Tax Reduction Act of 1965, applicable with respect to articles sold on or after June 22, 1965, as provided in section 701(a) of Pub. L. 89-44, set out as an Effective Date of 1965 Amendment note under section 4161 of this title.

The headings for subchs. (E) and (F) were stricken by section 1904(a)(1)(A) of Pub. L. 94-455, title XIX, Oct. 4, 1976, 90 Stat. 1810, the Tax Reform Act of 1976. Sections 4051 to 4053 were repealed by section 101(b)(2) of Pub. L. 89-44, title I, June 21, 1965, 79 Stat. 136, applicable with respect to articles sold on or after June 22, 1965, as provided in section 701(a) of Pub. L. 89-44, set out as an Effective Date of 1965 Amendment note under section 4061 of this title; and sections 4042 and 4054 to 4058 were repealed by section 1904(a)(1)(D) of Pub. L. 94-455, title XIX, Oct. 4, 1976, 90 Stat. 1811, effective Feb. 1, 1977, as provided in section 1904(d) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 4041 of this title.

The subject matter of the prior sections was as follows:

A prior section 4001, acts Aug. 16, 1954, ch. 736, 68A Stat. 473; Sept. 2, 1958, Pub. L. 85-859, title I, §101, 72 Stat. 1275; Sept. 21, 1959, Pub. L. 86-344, §1(a), 73 Stat. 617, imposed an excise tax equivalent to 10 percent of selling price upon jewelry, stones, watches, clocks, case and movements for watches and clocks, flatware and hollow ware, opera glasses, lorgnettes, marine glasses, field glasses, and binoculars.

A prior section 4002, act Aug. 16, 1954, ch. 736, 68A Stat. 473, defined “articles sold at retail” to include articles sold at auction.

A prior section 4003, acts Aug. 16, 1954, ch. 736, 68A Stat. 474; Sept. 2, 1958, Pub. L. 85-859, title I, §102, 72 Stat. 1276, specified exemptions to tax imposed by section 4001.

1 Section numbers editorially supplied.

A prior section 4011, act Aug. 16, 1954, ch. 736, 68A Stat. 475, imposed an excise tax equivalent to 10 percent of selling price upon fur articles.

A prior section 4012, act Aug. 16, 1954, ch. 736, 68A Stat. 475, defined “article sold at retail” to include articles manufactured from material supplied by customer and articles sold at auction.

A prior section 4013, act Aug. 16, 1954, ch. 736, 68A Stat. 475, specified exemptions to tax imposed by section 4011.

A prior section 4021, acts Aug. 16, 1954, ch. 736, 68A Stat. 476; Apr. 8, 1960, Pub. L. 86-413, § 1, 74 Stat. 31, imposed an excise tax equivalent to 10 percent of selling price upon toilet preparations.

A prior section 4022, act Aug. 16, 1954, ch. 736, 68A Stat. 476, specified certain exemptions from tax imposed by section 4021, including items for babies, items used in barber shops and beauty parlors, and miniature samples.

A prior section 4031, acts Aug. 16, 1954, ch. 736, 68A Stat. 477; Sept. 2, 1958, Pub. L. 85-859, title I, §103, 72 Stat. 1276, imposed an excise tax equivalent to 10 percent of selling price upon luggage and handbags, including billfolds and wallets, traveler’s garment bags, and briefcases.

A prior section 4042, act Aug. 16, 1954, ch. 736, 68A Stat. 478, provided a cross reference to section 4222 for exemption from tax where special motor fuels are sold for use for certain vessels.

A prior section 4051, act Aug. 16, 1954, ch. 736, 68A Stat. 479, defined price for which articles were sold for purposes of determining retailers excise taxes.

A prior section 4052, act Aug. 16, 1954, ch. 736, 68A Stat. 479, provided that lease of an article would be considered sale of article for excise tax purposes.

A prior section 4053, acts Aug. 16, 1954, ch. 736, 68A Stat. 479; Sept. 2, 1958, Pub. L. 85-859, title I, §104, 72 Stat. 1276, made provision for imposition of retailers tax on installment sales.

A prior section 4054, act Aug. 16, 1954, ch. 736, 68A Stat. 479, related to application of taxes to retail sales by United States or by any agency or instrumentality of United States unless specifically exempted from such tax.

A prior section 4055, act Aug. 16, 1954, ch. 736, 68A Stat. 480; June 21, 1965, Pub. L. 89-44, title I, §101(b)(3), 79 Stat. 136, exempted from taxes articles sold for exclusive use of any State, Territory of United States, or any political subdivision thereof, or District of Columbia, including use by such entities of any liquid as a fuel.

A prior section 4056, act Aug. 16, 1954, ch. 736, 68A Stat. 480, provided that no tax shall be imposed upon sale of any article for export, or for shipment to a possession of United States and in due course so shipped and exported.

A prior section 4057, added Pub. L. 85-859, title I, §105(a), Sept. 2, 1958, 72 Stat. 1277; amended Pub. L. 86-344, §2(a), Sept. 21, 1959, 73 Stat. 617; Pub. L. 89-44, title I, §101(b)(4), June 21, 1965, 79 Stat. 136; Pub. L. 91-172, title I, §101(j)(25), Dec. 30, 1969, 83 Stat. 528, provided an exception with respect to sale of any article to a non-profit educational organization for its exclusive use including use of any liquid as a fuel and defined “non-profit educational organization”.

A prior section 4058, act Aug. 16, 1954, ch. 736, 68A Stat. 480, §4058, formerly 4057; renumbered Sept. 2, 1958, Pub. L. 85-859, title I, §105(a), 72 Stat. 1277, related to cross references for exemption of sales to United States in certain cases and administrative provisions of general application.

#### AMENDMENTS

2014—Pub. L. 113-295, div. A, title II, §221(a)(103)(A), Dec. 19, 2014, 128 Stat. 4052, struck out item for subchapter A “Luxury passenger vehicles”.

1993—Pub. L. 103-66, title XIII, §13161(b)(3), Aug. 10, 1993, 107 Stat. 453, substituted “Luxury passenger vehicles” for “Certain luxury items” in item for subchapter A.

1990—Pub. L. 101-508, title XI, §11221(e), Nov. 5, 1990, 104 Stat. 1388-444, added item for subchapter A and redesignated former items for subchapters A and B as B and C, respectively.

1983—Pub. L. 97-424, title V, §512(b)(2)(A), Jan. 6, 1983, 96 Stat. 2177, substituted “Retail Excise Taxes” for “Special Fuels” in chapter heading, and added an analysis for subchapters A and B.

1976—Pub. L. 94-455, title XIX, §1904(a)(1)(A), Oct. 4, 1976, 90 Stat. 1810, substituted “Special Fuels” for “Retailers Excise Taxes” in chapter heading.

### [Subchapter A—Repealed]

#### PRIOR PROVISIONS

This subchapter consisted of part I with subparts A (§§ 4001-4004) and B (§§ 4006, 4007) and part II (§§ 4011, 4012), prior to being amended generally by Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449.

Another prior subchapter A of chapter 31 was redesignated subchapter B by Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-438.

### [§§ 4001 to 4003. Repealed. Pub. L. 113-295, div. A, title II, §221(a)(103)(A), Dec. 19, 2014, 128 Stat. 4052]

Section 4001, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449; Pub. L. 104-188, title I, §§1607(a), (b), 1703(c)(1), Aug. 20, 1996, 110 Stat. 1839, 1875; Pub. L. 105-34, title IX, §906(a)-(b)(2), title XVI, §1601(f)(3)(A), (B), Aug. 5, 1997, 111 Stat. 874, 875, 1090, provided for imposition of tax on luxury passenger vehicles.

Section 4002, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 450, related to 1st retail sale, uses treated as sales, and determination of price.

Section 4003, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-439; amended Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 451; Pub. L. 105-34, title IX, §906(b)(3), (4), title XIV, §1401(a), Aug. 5, 1997, 111 Stat. 875, 1045, related to special rules for separate purchase of vehicles, parts and accessories.

Prior sections 4004, 4006, 4007, 4011, and 4012 of this title were omitted in the general revision of this subchapter by Pub. L. 103-66, title XIII, §13161(a), Aug. 10, 1993, 107 Stat. 449.

Section 4004, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-440; amended Pub. L. 103-66, title XIII, §13162(a), Aug. 10, 1993, 107 Stat. 453, related to certain rules applicable to former subpart A of part I of this subchapter.

Section 4006, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-441, related to imposition of tax on 1st retail sale of jewelry.

Section 4007, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-442, related to imposition of tax on 1st retail sale of furs.

Section 4011, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-442, provided definitions and special rules for purposes of this subchapter.

Section 4012, added Pub. L. 101-508, title XI, §11221(a), Nov. 5, 1990, 104 Stat. 1388-444, provided that taxes imposed by this subchapter did not apply to any sale or use after Dec. 31, 1999.

#### EFFECTIVE DATE OF REPEAL

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

### Subchapter B—Special Fuels

Sec.

4041.

4042.

Imposition of tax.

Tax on fuel used in commercial transportation on inland waterways.