

- Sec.
- 4482. Definitions.
- 4483. Exemptions.
- 4484. Cross references.

AMENDMENTS

1983—Pub. L. 97-473, title II, § 202(b)(11), Jan. 14, 1983, 96 Stat. 2610, substituted “Cross references” for “Cross reference” in item 4484.

1956—Act June 29, 1956, ch. 462, title II, § 206(a), 70 Stat. 389, added subchapter heading and analysis of sections.

§ 4481. Imposition of tax

(a) Imposition of tax

A tax is hereby imposed on the use of any highway motor vehicle which (together with the semitrailers and trailers customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle) has a taxable gross weight of at least 55,000 pounds at the rate specified in the following table:

Taxable gross weight:	Rate of tax:
At least 55,000 pounds, but not over 75,000 pounds.	\$100 per year plus \$22 for each 1,000 pounds (or fraction thereof) in excess of 55,000 pounds.
Over 75,000 pounds	\$550.

(b) By whom paid

The tax imposed by this section shall be paid by the person in whose name the highway motor vehicle is, or is required to be, registered under the law of the State or contiguous foreign country in which such vehicle is, or is required to be, registered, or, in case the highway motor vehicle is owned by the United States, by the agency or instrumentality of the United States operating such vehicle.

(c) Proration of tax

(1) Where first use occurs after first month

If in any taxable period the first use of the highway motor vehicle is after the first month in such period, the tax shall be reckoned proportionately from the first day of the month in which such use occurs to and including the last day in such taxable period.

(2) Where vehicle sold, destroyed, or stolen

(A) In general

If in any taxable period a highway motor vehicle is sold, destroyed, or stolen before the first day of the last month in such period and not subsequently used during such taxable period, the tax shall be reckoned proportionately from the first day of the month in such period in which the first use of such highway motor vehicle occurs to and including the last day of the month in which such highway motor vehicle was sold, destroyed, or stolen.

(B) Destroyed

For purposes of subparagraph (A), a highway motor vehicle is destroyed if such vehicle is damaged by reason of an accident or other casualty to such an extent that it is not economic to rebuild.

(d) One tax liability per period

To the extent that the tax imposed by this section is paid with respect to any highway

motor vehicle for any taxable period, no further tax shall be imposed by this section for such taxable period with respect to such vehicle.

(e) Electronic filing

Any taxpayer who files a return under this section with respect to 25 or more vehicles for any taxable period shall file such return electronically.

(f) Period tax in effect

The tax imposed by this section shall apply only to use before October 1, 2023.

(Added June 29, 1956, ch. 462, title II, § 206(a), 70 Stat. 390; amended Pub. L. 87-61, title II, § 203(a), (b)(1), (2)(A), (B), June 29, 1961, 75 Stat. 124; Pub. L. 91-605, title III, § 303(a)(7), (8), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94-280, title III, § 303(a)(7), (8), May 5, 1976, 90 Stat. 456; Pub. L. 95-599, title V, § 502(a)(6), (7), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 97-424, title V, §§ 513(a), (d), 516(a)(4), Jan. 6, 1983, 96 Stat. 2177, 2179, 2182; Pub. L. 98-369, div. A, title VII, § 734(f), title IX, § 901(a), July 18, 1984, 98 Stat. 980, 1003; Pub. L. 100-17, title V, § 502(a)(5), 507(a), Apr. 2, 1987, 101 Stat. 256, 260; Pub. L. 101-508, title XI, § 11211(c)(5), Nov. 5, 1990, 104 Stat. 1388-426; Pub. L. 102-240, title VIII, § 8002(a)(5), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 104-188, title I, § 1704(t)(57), Aug. 20, 1996, 110 Stat. 1890; Pub. L. 105-178, title IX, § 9002(a)(1)(G), June 9, 1998, 112 Stat. 499; Pub. L. 108-357, title VIII, § 867(a), (c), Oct. 22, 2004, 118 Stat. 1622; Pub. L. 109-14, § 9(c)(1), May 31, 2005, 119 Stat. 336; Pub. L. 109-59, title XI, § 11101(a)(2)(A), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-30, title I, § 142(b)(1), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, § 402(b)(1), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-141, div. D, title I, § 40102(b)(1)(A), July 6, 2012, 126 Stat. 844; Pub. L. 114-94, div. C, title XXXI, § 31102(b)(1), Dec. 4, 2015, 129 Stat. 1727; Pub. L. 115-141, div. U, title IV, § 401(b)(43), Mar. 23, 2018, 132 Stat. 1204.)

AMENDMENTS

2018—Subsec. (d). Pub. L. 115-141 amended subsec. (d) generally. Prior to amendment, text read as follows:

“(1) IN GENERAL.—To the extent that the tax imposed by this section is paid with respect to any highway motor vehicle for any taxable period, no further tax shall be imposed by this section for such taxable period with respect to such vehicle.

“(2) CROSS REFERENCE.—For privilege of paying tax imposed by this section in installments, see section 6156.”

2015—Subsec. (f). Pub. L. 114-94 substituted “2023” for “2017”.

2012—Subsec. (f). Pub. L. 112-141 substituted “2017” for “2013”.

Pub. L. 112-102 substituted “2013” for “2012”.

2011—Subsec. (f). Pub. L. 112-30 substituted “2012” for “2011”.

2005—Subsec. (f). Pub. L. 109-59 substituted “2011” for “2006”.

Pub. L. 109-14 substituted “2006” for “2005”.

2004—Subsec. (c)(2). Pub. L. 108-357, § 867(a)(2), substituted “sold, destroyed, or stolen” for “destroyed or stolen” in heading.

Subsec. (c)(2)(A). Pub. L. 108-357, § 867(a)(1), substituted “sold, destroyed, or stolen” for “destroyed or stolen” in two places.

Subsecs. (e), (f). Pub. L. 108-357, § 867(c), added subsec. (e) and redesignated former subsec. (e) as (f).

1998—Subsec. (e). Pub. L. 105-178 substituted “2005” for “1999”.