

any person who owns and operates at any time during the taxable period no more than 5 highway motor vehicles with respect to which a tax is imposed by section 4481 of such Code for such taxable period.

“(No subpar. (C) has been enacted.)

“(D) AGGREGATION OF VEHICLE OWNERSHIPS.—For purposes of subparagraph (B), all highway motor vehicles with respect to which a tax is imposed by section 4481 of such Code which are owned by—

“(i) any trade or business (whether or not incorporated) which is under common control with the taxpayer (within the meaning of section 52(b)), or

“(ii) any member of any controlled groups of corporations of which the taxpayer is a member, for any taxable period shall be treated as being owned by the taxpayer during such period. The Secretary shall prescribe regulations which provide attribution rules that take into account, in addition to the persons and entities described in the preceding sentence, taxpayers who own highway motor vehicles through partnerships, joint ventures, and corporations.

“(E) CONTROLLED GROUPS OF CORPORATIONS.—For purposes of this paragraph, the term ‘controlled group of corporations’ has the meaning given to such term by section 1563(a), except that—

“(i) ‘more than 50 percent’ shall be substituted for ‘at least 80 percent’ each place it appears in section 1563(a)(1), and

“(ii) the determination shall be made without regard to subsections (a)(4) and (e)(3)(C) of section 1563.

“(F) HIGHWAY MOTOR VEHICLES.—For purposes of this paragraph, the term ‘highway motor vehicle’ has the meaning given to such term by section 4482(a) of such Code.”

#### EFFECTIVE DATE OF 1961 AMENDMENT

Amendment by Pub. L. 87-61 effective July 1, 1961, see section 208 of Pub. L. 87-61, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE

Section effective June 29, 1956, see section 211 of act June 29, 1956, set out as an Effective Date of 1956 Amendment note under section 4041 of this title.

#### REGULATIONS

Pub. L. 100-17, title V, §507(c), Apr. 2, 1987, 101 Stat. 260, provided that: “The Secretary of the Treasury or the delegate of the Secretary shall within 120 days after the date of the enactment of this section [Apr. 2, 1987] prescribe regulations governing payment of the tax imposed by section 4481 of the Internal Revenue Code of 1986 on any highway motor vehicle operated by a motor carrier domiciled in any contiguous foreign country or owned or controlled by persons of any contiguous foreign country. Such regulations shall include a procedure by which the operator of such motor vehicle shall evidence that such operator has paid such tax at the time such motor vehicle enters the United States. In the event of the failure to provide evidence of payment, such regulations may provide for denial of entry of such motor vehicle into the United States.”

#### SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

#### SPECIAL RULES IN THE CASE OF CERTAIN OWNER-OPERATORS

Pub. L. 98-369, div. A, title IX, §901(b), July 18, 1984, 98 Stat. 1003, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) SPECIAL RULE FOR TAXABLE PERIOD BEGINNING ON JULY 1, 1984.—In the case of a small owner-operator, the amount of the tax imposed by section 4481 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] on the use of any highway motor vehicle subject to tax under section 4481(a) of such Code (as amended by subsection (a)) for the taxable period which begins on July 1, 1984, shall be the lesser of—

“(A) \$3 for each 1,000 pounds of taxable gross weight (or fraction thereof), or

“(B) the amount of the tax which would be imposed under such section 4481(a) without regard to this paragraph.

“(2) EXEMPTION FOR VEHICLES USED FOR LESS THAN 5,000 MILES (AND CERTAIN OTHER AMENDMENTS) TO TAKE EFFECT ON JULY 1, 1984.—In the case of a small owner-operator, notwithstanding subsection (f)(2) of section 513 of the Highway Revenue Act of 1982 [section 513(f)(2) of Pub. L. 97-424, set out as an Effective Date of 1983 Amendment note above], the amendments made by subsections (b), (c), and (d) of such section [amending sections 4481 to 4483 of this title] shall take effect on July 1, 1984.

“(3) SMALL OWNER-OPERATOR DEFINED.—For purposes of this subsection, the term ‘small owner-operator’ has the meaning given such term by section 513(f)(2) of the Highway Revenue Act of 1982.

“(4) TAXABLE GROSS WEIGHT.—For purposes of this subsection, the term ‘taxable gross weight’ has the same meaning as when used in section 4481 of the Internal Revenue Code of 1986.”

#### STUDIES RELATING TO HEAVY VEHICLE USE TAX

Pub. L. 98-369, div. A, title IX, subtitle D, part I, July 18, 1984, 98 Stat. 1010, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that the Secretary of Transportation, in consultation with the Secretary of the Treasury, would conduct a study of whether highway motor vehicles with taxable gross weights of 80,000 pounds or more bear their fair share of the costs of the highway system, a study to determine the significance of the tax imposed by this section (relating to tax on use of certain vehicles) on trans-border trucking operations, and a study to evaluate the feasibility and ability of weight-distance truck taxes to provide the greatest degree of equity among highway users, to ease the costs of compliance of such taxes, and to improve the efficiency by which such taxes might be administered, and submit to Congress a report of each study, together with any recommendations, by Oct. 1, 1987.

#### STUDY OF ALTERNATIVES TO TAX ON USE OF HEAVY TRUCKS

Pub. L. 97-424, title V, §513(g), Jan. 6, 1983, 96 Stat. 2180, provided that the Secretary of Transportation, in consultation with the Secretary of the Treasury, conduct a study of alternatives to the tax on heavy vehicles imposed by section 4481(a) of the Internal Revenue Code, and plans for improving the collecting and enforcement of such tax and alternatives to such tax, such alternatives to include taxes based either singly or in suitable combinations on vehicle size or configuration; vehicle weight, both registered and actual operating weight; and distance traveled, and such plans for improving tax collection and enforcement to provide for Federal and State co-operation in such activities. The study was to be conducted in consultation with State officials, motor carriers, and other affected parties, and the Secretary of Transportation was to submit a report and recommendations to the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate not later than Jan. 1, 1985.

## § 4482. Definitions

### (a) Highway motor vehicle

For purposes of this subchapter, the term “highway motor vehicle” means any motor vehicle which is a highway vehicle.

**(b) Taxable gross weight**

For purposes of this subchapter, the term “taxable gross weight”, when used with respect to any highway motor vehicle, means the sum of—

(1) the actual unloaded weight of—

(A) such highway motor vehicle fully equipped for service, and

(B) the semitrailers and trailers (fully equipped for service) customarily used in connection with highway motor vehicles of the same type as such highway motor vehicle, and

(2) the weight of the maximum load customarily carried on highway motor vehicles of the same type as such highway motor vehicle and on the semitrailers and trailers referred to in paragraph (1)(B).

Taxable gross weight shall be determined under regulations prescribed by the Secretary (which regulations may include formulas or other methods for determining the taxable gross weight of vehicles by classes, specifications, or otherwise).

**(c) Other definitions and special rule**

For purposes of this subchapter—

**(1) State**

The term “State” means a State and the District of Columbia.

**(2) Year**

The term “year” means the one-year period beginning on July 1.

**(3) Use**

The term “use” means use in the United States on the public highways.

**(4) Taxable period**

The term “taxable period” means any year beginning before July 1, 2023, and the period which begins on July 1, 2023, and ends at the close of September 30, 2023.

**(5) Customary use**

A semitrailer or trailer shall be treated as customarily used in connection with a highway motor vehicle if such vehicle is equipped to tow such semitrailer or trailer.

**(d) Special rule for taxable period in which termination date occurs**

In the case of the taxable period which ends on September 30, 2023, the amount of the tax imposed by section 4481 with respect to any highway motor vehicle shall be determined by reducing each dollar amount in the table contained in section 4481(a) by 75 percent.

(Added June 29, 1956, ch. 462, title II, §206(a), 70 Stat. 390; amended Pub. L. 87-61, title II, §203(b)(2)(C), June 29, 1961, 75 Stat. 125; Pub. L. 91-605, title III, §303(a)(9), Dec. 31, 1970, 84 Stat. 1744; Pub. L. 94-280, title III, §303(a)(9), May 5, 1976, 90 Stat. 456; Pub. L. 94-455, title XIX, §§1904(c), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1818, 1834; Pub. L. 95-599, title V, §502(a)(8), Nov. 6, 1978, 92 Stat. 2756; Pub. L. 97-424, title V, §§513(c), (e), 516(a)(4), Jan. 6, 1983, 96 Stat. 2179, 2182; Pub. L. 100-17, title V, §502(a)(5), Apr. 2, 1987, 101 Stat. 256; Pub. L. 101-508, title XI,

§1121(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. 105-178, title IX, §9002(a)(1)(H), (I), June 9, 1998, 112 Stat. 499; Pub. L. 109-14, §9(c)(2), (3), May 31, 2005, 119 Stat. 336; Pub. L. 109-59, title XI, §11101(a)(2)(B), (C), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 112-30, title I, §142(b)(2), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, §402(b)(2), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-140, title IV, §402(e), June 29, 2012, 126 Stat. 403; Pub. L. 112-141, div. D, title I, §40102(b)(1)(B), (2)(A), July 6, 2012, 126 Stat. 845; Pub. L. 114-94, div. C, title XXXI, §31102(b)(2), Dec. 4, 2015, 129 Stat. 1727.)

## AMENDMENTS

2015—Subsecs. (c)(4), (d). Pub. L. 114-94 substituted “2023” for “2017” wherever appearing.

2012—Subsec. (c)(4). Pub. L. 112-141, §40102(b)(2)(A), amended par. (4) generally. Prior to amendment, text read as follows: “The term ‘taxable period’ means any year beginning before July 1, 2013, and the period which begins on July 1, 2013, and ends at the close of September 30, 2013.”

Pub. L. 112-140, §§1(c), 402(e), temporarily amended par. (4) generally, resulting in text identical to that after amendment by Pub. L. 112-102. See Amendment and Effective and Termination Dates of 2012 Amendment notes below.

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

Subsec. (d). Pub. L. 112-141, §40102(b)(1)(B), substituted “2017” for “2013”.

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

2011—Subsecs. (c)(4), (d). Pub. L. 112-30 substituted “2012” for “2011” wherever appearing.

2005—Subsecs. (c)(4), (d). Pub. L. 109-59 substituted “2011” for “2006” wherever appearing.

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

1998—Subsecs. (c)(4), (d). Pub. L. 105-178 substituted “2005” for “1999” wherever appearing.

1991—Subsecs. (c)(4), (d). Pub. L. 102-240 substituted “1999” for “1995” wherever appearing.

1990—Subsecs. (c)(4), (d). Pub. L. 101-508 substituted “1995” for “1993” wherever appearing.

1987—Subsecs. (c)(4), (d). Pub. L. 100-17 substituted “1993” for “1988” wherever appearing.

1983—Subsec. (c). Pub. L. 97-424, §513(c)(2), inserted “and special rule” in heading.

Subsec. (c)(4). Pub. L. 97-424, §516(a)(4), substituted “1988” for “1984” wherever appearing.

Subsec. (c)(5). Pub. L. 97-424, §513(c)(1), added par. (5).

Subsec. (d). Pub. L. 97-424, §513(e), added subsec. (d).

1978—Subsec. (c)(4). Pub. L. 95-599 substituted “1984” for “1979” wherever appearing.

1976—Subsec. (b). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (c)(1). Pub. L. 94-455, §1904(c), substituted “State and the District of Columbia” for “State, a Territory of the United States, and the District of Columbia”.

Subsec. (c)(4). Pub. L. 94-280 substituted “1979” for “1977” wherever appearing.

1970—Subsec. (c)(4). Pub. L. 91-605 substituted “1977” for “1972” wherever appearing.

1961—Subsec. (c)(4). Pub. L. 87-61 added par. (4).

## EFFECTIVE DATE OF 2015 AMENDMENT

Amendment by Pub. L. 114-94 effective Oct. 1, 2016, see section 31102(f) of Pub. L. 114-94, set out as a note under section 4041 of this title.

## EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Pub. L. 112-141, div. D, title I, §40102(b)(2)(B), July 6, 2012, 126 Stat. 845, provided that: “The amendment

made by this paragraph [amending this section] shall take effect as if included in the amendments made by section 142 of the Surface Transportation Extension Act of 2011, Part II [Pub. L. 112-30].”

Amendment by section 40102(b)(1)(B) of Pub. L. 112-141 effective July 1, 2012, see section 40102(f) of Pub. L. 112-141, set out as a note under section 4041 of this title.

Amendment by Pub. L. 112-140 to cease to be effective on July 6, 2012, with text as amended by Pub. L. 112-140 to revert back to read as it did on the day before June 29, 2012, and amendments by Pub. L. 112-141 to be executed as if Pub. L. 112-140 had not been enacted, see section 1(c) of Pub. L. 112-140, set out as a note under section 101 of Title 23, Highways.

Amendment by Pub. L. 112-140 effective as if included in section 402 of Pub. L. 112-102, see section 402(f)(2) of Pub. L. 112-140, set out as a note under section 4041 of this title.

Amendment by Pub. L. 112-102 effective Apr. 1, 2012, see section 402(f) of Pub. L. 112-102, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 2011 AMENDMENT

Amendment by Pub. L. 112-30 effective Oct. 1, 2011, see section 142(f) of Pub. L. 112-30, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by section 513(c), (e) of Pub. L. 97-424 effective July 1, 1984, see section 513(f) of Pub. L. 97-424, set out as a note under section 4481 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1904(c) of Pub. L. 94-455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94-455, set out as a note under section 4041 of this title.

#### EFFECTIVE DATE OF 1961 AMENDMENT

Amendment by Pub. L. 87-61 effective July 1, 1961, see section 208 of Pub. L. 87-61, set out as a note under section 4041 of this title.

#### SPECIAL RULES IN THE CASE OF SMALL OWNER-OPERATORS

Amendment by section 513(c) of Pub. L. 97-424 effective July 1, 1984, in the case of a small owner-operator, notwithstanding section 513(f)(2) of Pub. L. 97-424, see section 901(b)(2) of Pub. L. 98-369, set out as a note under section 4481 of this title.

### § 4483. Exemptions

#### (a) State and local governmental exemption

Under regulations prescribed by the Secretary, no tax shall be imposed by section 4481 on the use of any highway motor vehicle by any State or any political subdivision of a State.

#### (b) Exemption for United States

The Secretary of the Treasury may authorize exemption from the tax imposed by section 4481 as to the use by the United States of any particular highway motor vehicle, or class of highway motor vehicles, if he determines that the imposition of such tax with respect to such use will cause substantial burden or expense which can be avoided by granting tax exemption and that full benefit of such exemption, if granted, will accrue to the United States.

#### (c) Certain transit-type buses

Under regulations prescribed by the Secretary, no tax shall be imposed by section 4481 on the use of any bus which is of the transit type (rather than of the intercity type) by a person who,

for the last 3 months of the preceding year (or for such other period as the Secretary may by regulations prescribe for purposes of this subsection), met the 60-percent passenger fare revenue test set forth in section 6421(b)(2) (as in effect on the day before the date of the enactment of the Energy Tax Act of 1978) as applied to the period prescribed for purposes of this subsection.

#### (d) Exemption for trucks used for less than 5,000 miles on public highways

##### (1) Suspension of tax

###### (A) In general

If—

(i) it is reasonable to expect that the use of any highway motor vehicle on public highways during any taxable period will be less than 5,000 miles, and

(ii) the owner of such vehicle furnishes such information as the Secretary may by forms or regulations require with respect to the expected use of such vehicle,

then the collection of the tax imposed by section 4481 with respect to the use of such vehicle shall be suspended during the taxable period.

##### (B) Suspension ceases to apply where use exceeds 5,000 miles

Subparagraph (A) shall cease to apply with respect to any highway motor vehicle whenever the use of such vehicle on public highways during the taxable period exceeds 5,000 miles.

##### (2) Exemption

If—

(A) the collection of the tax imposed by section 4481 with respect to any highway motor vehicle is suspended under paragraph (1),

(B) such vehicle is not used during the taxable period on public highways for more than 5,000 miles, and

(C) except as otherwise provided in regulations, the owner of such vehicle furnishes such information as the Secretary may require with respect to the use of such vehicle during the taxable period,

then no tax shall be imposed by section 4481 on the use of such vehicle for the taxable period.

##### (3) Refund where tax paid and vehicle not used for more than 5,000 miles

If—

(A) the tax imposed by section 4481 is paid with respect to any highway motor vehicle for any taxable period, and

(B) the requirements of subparagraphs (B) and (C) of paragraph (2) are met with respect to such taxable period,

the amount of such tax shall be credited or refunded (without interest) to the person who paid such tax.

##### (4) Relief from liability for tax under certain circumstances where truck is transferred

Under regulations prescribed by the Secretary, the owner of a highway motor vehicle with respect to which the collection of the tax imposed by section 4481 is suspended under