

EFFECTIVE DATE

Pub. L. 111-148, title I, §1501(d), Mar. 23, 2010, 124 Stat. 249, provided that: “The amendments made by this section [enacting this section and section 18091 of Title 42, The Public Health and Welfare] shall apply to taxable years ending after December 31, 2013.”

CONSTRUCTION OF 2018 AMENDMENT

Pub. L. 115-271, title IV, §4003(c), Oct. 24, 2018, 132 Stat. 3960, provided that: “Nothing in the amendment made by subsection (a) [amending this section] shall preempt any State law requiring the provision of medical treatment for children, especially those who are seriously ill.”

CHAPTER 49—COSMETIC SERVICES

Sec.

5000B. Imposition of tax on indoor tanning services.

PRIOR PROVISIONS

A prior chapter 49, added Pub. L. 111-148, title IX, §9017(a), Mar. 23, 2010, 124 Stat. 872, which related to elective cosmetic medical procedures and consisted of section 5000B, was not set out in the Code 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.

§ 5000B. Imposition of tax on indoor tanning services**(a) In general**

There is hereby imposed on any indoor tanning service a tax equal to 10 percent of the amount paid for such service (determined without regard to this section), whether paid by insurance or otherwise.

(b) Indoor tanning service

For purposes of this section—

(1) In general

The term “indoor tanning service” means a service employing any electronic product designed to incorporate 1 or more ultraviolet lamps and intended for the irradiation of an individual by ultraviolet radiation, with wavelengths in air between 200 and 400 nanometers, to induce skin tanning.

(2) Exclusion of phototherapy services

Such term does not include any phototherapy service performed by a licensed medical professional.

(c) Payment of tax**(1) In general**

The tax imposed by this section shall be paid by the individual on whom the service is performed.

(2) Collection

Every person receiving a payment for services on which a tax is imposed under subsection (a) shall collect the amount of the tax from the individual on whom the service is performed and remit such tax quarterly to the Secretary at such time and in such manner as provided by the Secretary.

(3) Secondary liability

Where any tax imposed by subsection (a) is not paid at the time payments for indoor tanning services are made, then to the extent

that such tax is not collected, such tax shall be paid by the person who performs the service.

(Added Pub. L. 111-148, title X, §10907(b), Mar. 23, 2010, 124 Stat. 1020.)

PRIOR PROVISIONS

A prior section 5000B, added Pub. L. 111-148, title IX, §9017(a), Mar. 23, 2010, 124 Stat. 872, which related to tax on elective cosmetic medical procedures, and section 9017(c) of Pub. L. 111-148, which provided that the amendments made by section 9017 of Pub. L. 111-148 were applicable to procedures performed on or after Jan. 1, 2010, were not set out in the Code in view of Pub. L. 111-148, title X, §10907(a), Mar. 23, 2010, 124 Stat. 1020, which provided that the provisions of, and amendments made by, section 9017 of Pub. L. 111-148 were deemed null, void, and of no effect.

EFFECTIVE DATE

Pub. L. 111-148, title X, §10907(d), Mar. 23, 2010, 124 Stat. 1021, provided that: “The amendments made by this section [enacting this section] shall apply to services performed on or after July 1, 2010.”

CHAPTER 50—FOREIGN PROCUREMENT

Sec.

5000C. Imposition of tax on certain foreign procurement.

§ 5000C. Imposition of tax on certain foreign procurement**(a) Imposition of tax**

There is hereby imposed on any foreign person that receives a specified Federal procurement payment a tax equal to 2 percent of the amount of such specified Federal procurement payment.

(b) Specified Federal procurement payment

For purposes of this section, the term “specified Federal procurement payment” means any payment made pursuant to a contract with the Government of the United States for—

(1) the provision of goods, if such goods are manufactured or produced in any country which is not a party to an international procurement agreement with the United States, or

(2) the provision of services, if such services are provided in any country which is not a party to an international procurement agreement with the United States.

(c) Foreign person

For purposes of this section, the term “foreign person” means any person other than a United States person.

(d) Administrative provisions**(1) Withholding**

The amount deducted and withheld under chapter 3 shall be increased by the amount of tax imposed by this section on such payment.

(2) Other administrative provisions

For purposes of subtitle F, any tax imposed by this section shall be treated as a tax imposed by subtitle A.

(Added Pub. L. 111-347, title III, §301(a)(1), Jan. 2, 2011, 124 Stat. 3666.)

EFFECTIVE DATE

Pub. L. 111-347, title III, §301(a)(3), Jan. 2, 2011, 124 Stat. 3666, provided that: “The amendments made by

this subsection [enacting this section] shall apply to payments received pursuant to contracts entered into on and after the date of the enactment of this Act [Jan. 2, 2011].”

PROHIBITION ON REIMBURSEMENT OF FEES

Pub. L. 111-347, title III, § 301(b), Jan. 2, 2011, 124 Stat. 3666, provided that:

“(1) IN GENERAL.—The head of each executive agency shall take any and all measures necessary to ensure that no funds are disbursed to any foreign contractor in order to reimburse the tax imposed under section 5000C of the Internal Revenue Code of 1986.

“(2) ANNUAL REVIEW.—The Administrator for Federal Procurement Policy shall annually review the contracting activities of each executive agency to monitor compliance with the requirements of paragraph (1).

“(3) EXECUTIVE AGENCY.—For purposes of this subsection, the term ‘executive agency’ has the meaning given the term in section 4 of the Office of Federal Procurement Policy Act ([former] 41 U.S.C. 403) [see 41 U.S.C. 133].”

APPLICATION

Pub. L. 111-347, title III, § 301(c), Jan. 2, 2011, 124 Stat. 3666, provided that: “This section [enacting this section and provisions set out as notes under this section] and the amendments made by this section shall be applied in a manner consistent with United States obligations under international agreements.”

Subtitle E—Alcohol, Tobacco, and Certain Other Excise Taxes

Chapter	Sec. ¹
51. Distilled spirits, wines, and beer	5001
52. Tobacco products and cigarette papers and tubes	5701
53. Machine guns and certain other firearms ²	5801
54. Greenmail	5881
55. Structured settlement factoring transactions	5891

AMENDMENTS

2002—Pub. L. 107-134, title I, § 115(b), Jan. 23, 2002, 115 Stat. 2438, added item relating to chapter 55.

1997—Pub. L. 105-33, title IX, § 9302(g)(3)(D), Aug. 5, 1997, 111 Stat. 673, added item relating to chapter 52 and struck out former item relating to chapter 52 “Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes”.

1988—Pub. L. 100-647, title V, § 5061(c)(4), Nov. 10, 1988, 102 Stat. 3680, substituted “Cigars, cigarettes, smokeless tobacco, pipe tobacco, and cigarette papers and tubes” for “Tobacco, cigars, cigarettes, smokeless tobacco, and cigarette papers and tubes” in item relating to chapter 52.

Pub. L. 100-647, title I, § 1018(u)(16), Nov. 10, 1988, 102 Stat. 3590, inserted “smokeless tobacco,” after “cigarettes,” in item relating to chapter 52.

1987—Pub. L. 100-203, title X, § 10228(c), Dec. 22, 1987, 101 Stat. 1330-418, added item relating to chapter 54.

CHAPTER 51—DISTILLED SPIRITS, WINES, AND BEER

Subchapter	Sec. ¹
A. Gallonage and occupational taxes	5001
B. Qualification requirements for distilled spirits plants	5171
C. Operation of distilled spirits plants	5201
D. Industrial use of distilled spirits	5271

¹ Section numbers editorially supplied.

² Chapter heading amended by Pub. L. 90-618 without corresponding amendment of analysis.

¹ Section numbers editorially supplied.

E. General provisions relating to distilled spirits	5291
F. Bonded and taxpaid wine premises	5351
G. Breweries	5401
H. Miscellaneous plants and warehouses ...	5501
I. Miscellaneous general provisions	5551
J. Penalties, seizures, and forfeitures relating to liquors	5601

PRIOR PROVISIONS

The provisions of a prior chapter 51, Distilled Spirits, Wines, and Beer, were set out as:

Subchapter A, Gallonage and occupational taxes, comprising sections 5001 to 5012, 5021 to 5028, 5041 to 5045, 5051 to 5057, 5061 to 5065, 5081 to 5084, 5091 to 5093, 5101 to 5106, 5111 to 5116, 5121 to 5124, 5131 to 5134, and 5141 to 5149.

Subchapter B, Distilleries, comprising sections 5171 to 5180, 5191 to 5197, and 5211 to 5217.

Subchapter C, Internal Revenue bonded warehouses, comprising sections 5231 to 5233 and 5241 to 5252.

Subchapter D, Rectifying plants, comprising sections 5271 to 5275 and 5281 to 5285.

Subchapter E, Industrial alcohol plants, bonded warehouses, denaturing plants, and denaturation, comprising sections 5301 to 5320 and 5331 to 5334.

Subchapter F, Bonded and taxpaid wine premises, comprising sections 5351 to 5357, 5361 to 5373, 5381 to 5388, 5391, and 5392.

Subchapter G, Breweries, comprising sections 5401 to 5403 and 5411 to 5416.

Subchapter H, Miscellaneous plants and warehouses, comprising sections 5501, 5502, 5511, 5512, and 5521 to 5523.

Subchapter I, Miscellaneous general provisions, comprising sections 5551 to 5557.

Subchapter J, Penalties, seizures, and forfeitures relating to liquors, comprising sections 5601 to 5650, 5661 to 5663, 5671 to 5676, 5681 to 5690, and 5691 to 5693.

Subchapter A—Gallonage and Occupational Taxes

Part	
I.	Gallonage taxes.
II.	Miscellaneous provisions.

AMENDMENTS

2005—Pub. L. 109-59, title XI, § 11125(b)(1)(B), Aug. 10, 2005, 119 Stat. 1953, substituted “Miscellaneous provisions” for “Occupational tax” in item for part II.

PART I—GALLONAGE TAXES

Subpart	
A.	Distilled spirits.
[B.]	Repealed.]
C.	Wines.
D.	Beer.
E.	General provisions.

AMENDMENTS

1979—Pub. L. 96-39, title VIII, § 807(b)(1), July 26, 1979, 93 Stat. 290, struck out item relating to subpart B “Rectification”.

SUBPART A—DISTILLED SPIRITS

Sec.	
5001.	Imposition, rate, and attachment of tax.
5002.	Definitions.
5003.	Cross references to exemptions, etc.
5004.	Lien for tax.
5005.	Persons liable for tax.
5006.	Determination of tax.
5007.	Collection of tax on distilled spirits.
5008.	Abatement, remission, refund, and allowance for loss or destruction of distilled spirits.