

1993—Pub. L. 103-66 substituted “4041(a)(1), 4081,” for “4081” in introductory provisions.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 2004 AMENDMENT**

Amendment by Pub. L. 108-357 applicable to aviation-grade kerosene removed, entered, or sold after Dec. 31, 2004, see section 853(e) of Pub. L. 108-357, set out as a note under section 4041 of this title.

**EFFECTIVE DATE OF 1993 AMENDMENT**

Amendment by Pub. L. 103-66 effective Jan. 1, 1994, see section 13242(e) of Pub. L. 103-66, set out as a note under section 4041 of this title.

**EFFECTIVE DATE**

Section effective Dec. 1, 1990, see section 11212(f)(2) of Pub. L. 101-508, set out as an Effective Date of 1990 Amendment note under section 4081 of this title.

**§ 4104. Information reporting for persons claiming certain tax benefits**

**(a) In general**

The Secretary shall require any person claiming tax benefits—

- (1) under the provisions of sections 34, 40, and 40A, to file a return at the time such person claims such benefits (in such manner as the Secretary may prescribe), and
- (2) under the provisions of section 4041(b)(2), 6426, or 6427(e) to file a quarterly return (in such manner as the Secretary may prescribe).

**(b) Contents of return**

Any return filed under this section shall provide such information relating to such benefits and the coordination of such benefits as the Secretary may require to ensure the proper administration and use of such benefits.

**(c) Enforcement**

With respect to any person described in subsection (a) and subject to registration requirements under this title, rules similar to rules of section 4222(c) shall apply with respect to any requirement under this section.

(Added Pub. L. 108-357, title III, §303(a), Oct. 22, 2004, 118 Stat. 1466; amended Pub. L. 115-141, div. U, title IV, §401(a)(220), Mar. 23, 2018, 132 Stat. 1194.)

**Editorial Notes**

**AMENDMENTS**

2018—Subsec. (a)(1). Pub. L. 115-141 substituted “sections 34” for “section 34”.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE**

Pub. L. 108-357, title III, §303(c), Oct. 22, 2004, 118 Stat. 1466, provided that: “The amendments made by this section [enacting this section] shall take effect on January 1, 2005.”

**§ 4105. Two-party exchanges**

**(a) In general**

In a two-party exchange, the delivering person shall not be liable for the tax imposed under section 4081(a)(1)(A)(ii).

**(b) Two-party exchange**

The term “two-party exchange” means a transaction, other than a sale, in which taxable

fuel is transferred from a delivering person registered under section 4101 as a taxable fuel registrant to a receiving person who is so registered where all of the following occur:

- (1) The transaction includes a transfer from the delivering person, who holds the inventory position for taxable fuel in the terminal as reflected in the records of the terminal operator.
- (2) The exchange transaction occurs before or contemporaneous with completion of removal across the rack from the terminal by the receiving person.
- (3) The terminal operator in its books and records treats the receiving person as the person that removes the product across the terminal rack for purposes of reporting the transaction to the Secretary.
- (4) The transaction is the subject of a written contract.

(Added Pub. L. 108-357, title VIII, §866(a), Oct. 22, 2004, 118 Stat. 1621.)

**Editorial Notes**

**PRIOR PROVISIONS**

Prior sections 4111 to 4113, 4121, and 4131 of this title constituted a former subchapter B of this chapter, see Prior Provisions note set out preceding section 4121 of this title.

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE**

Pub. L. 108-357, title VIII, §866(c), Oct. 22, 2004, 118 Stat. 1622, provided that: “The amendment made by this section [enacting this section] shall take effect on the date of the enactment of this Act [Oct. 22, 2004].”

**Subchapter B—Coal**

Sec.	
4121.	Imposition of tax.

**Editorial Notes**

**PRIOR PROVISIONS**

A prior subchapter B consisted of sections 4111 to 4113, 4121, and 4131 of this title.

Section 4111, acts Aug. 16, 1954, ch. 736, 68A Stat. 485; Sept. 2, 1958, Pub. L. 85-859, title I, §111(a), 72 Stat. 1277, imposed a manufacturers excise tax of 5 percent on household type refrigerators, quick freeze or frozen storage units, or combinations, and a tax of 10 percent on self-contained air-conditioning units, prior to repeal by Pub. L. 89-44, title II, §203, June 21, 1965, 79 Stat. 139, applicable with respect to articles sold on or after June 22, 1956.

Section 4112, acts Aug. 16, 1954, ch. 736, 68A Stat. 485; Aug. 11, 1955, ch. 805, §1(e), 69 Stat. 689, defined refrigerator components, prior to repeal by Pub. L. 85-859, title I, §111(b)(1), Sept. 2, 1958, 72 Stat. 1277, effective the first day of the first calendar quarter beginning more than 60 days after Sept. 2, 1958.

Section 4113, act Aug. 16, 1954, ch. 736, 68A Stat. 485, related to exemptions for manufacturers of refrigerator components, prior to repeal by act Aug. 11, 1955, ch. 805, §1(d), 69 Stat. 689, effective on the first day of the first month beginning more than 10 days after Aug. 11, 1955.

Section 4121, acts Aug. 16, 1954, ch. 736, 68A Stat. 486; Sept. 2, 1958, Pub. L. 85-859, title I, §112, 72 Stat. 1277, imposed a 5 percent tax on electric, gas, and oil household appliances and their accessories, prior to repeal by Pub. L. 89-44, title II, §203, June 21, 1965, 79 Stat. 139, applicable with respect to articles sold on or after June 22, 1965.

Section 4131, act Aug. 16, 1954, ch. 736, 68A Stat. 486, imposed a 10 percent tax on electric light bulbs and tubes, prior to repeal by Pub. L. 89-44, title II, §203, June 21, 1965, 79 Stat. 139, applicable with respect to articles sold on or after Jan. 1, 1965.

### § 4121. Imposition of tax

#### (a) Tax imposed

##### (1) In general

There is hereby imposed on coal from mines located in the United States sold by the producer, a tax equal to the rate per ton determined under subsection (b).

##### (2) Limitation on tax

The amount of the tax imposed by paragraph (1) with respect to a ton of coal shall not exceed the applicable percentage (determined under subsection (b)) of the price at which such ton of coal is sold by the producer.

#### (b) Determination of rates and limitation on tax

For purposes of subsection (a)—

- (1) the rate of tax on coal from underground mines shall be \$1.10,
- (2) the rate of tax on coal from surface mines shall be \$.55, and
- (3) the applicable percentage shall be 4.4 percent.

#### (c) Tax not to apply to lignite

The tax imposed by subsection (a) shall not apply in the case of lignite.

#### (d) Definitions

For purposes of this subchapter—

##### (1) Coal from surface mines

Coal shall be treated as produced from a surface mine if all of the geological matter above the coal being mined is removed before the coal is extracted from the earth. Coal extracted by auger shall be treated as coal from a surface mine.

##### (2) Coal from underground mines

Coal shall be treated as produced from an underground mine if it is not produced from a surface mine.

##### (3) United States

The term “United States” has the meaning given to it by paragraph (1) of section 638.

##### (4) Ton

The term “ton” means 2,000 pounds.

#### (e) Reduction in amount of tax

##### (1) In general

Effective with respect to sales after the temporary increase termination date, subsection (b) shall be applied—

- (A) by substituting “\$.50” for “\$1.10”,
- (B) by substituting “\$.25” for “\$.55”, and
- (C) by substituting “2 percent” for “4.4 percent”.

##### (2) Temporary increase termination date

For purposes of paragraph (1), the temporary increase termination date is the earlier of—

- (A) December 31, 2021, or
- (B) the first December 31 after 2007 as of which there is—
  - (i) no balance of repayable advances made to the Black Lung Disability Trust Fund, and

- (ii) no unpaid interest on such advances.

(Added Pub. L. 95-227, §2(a), Feb. 10, 1978, 92 Stat. 11; amended Pub. L. 97-119, title I, §102(a), Dec. 29, 1981, 95 Stat. 1635; Pub. L. 99-272, title XIII, §13203(a), (c), Apr. 7, 1986, 100 Stat. 312, 313; Pub. L. 99-514, title XVIII, §1897(a), Oct. 22, 1986, 100 Stat. 2941; Pub. L. 100-203, title X, §10503, Dec. 22, 1987, 101 Stat. 1330-446; Pub. L. 110-343, div. B, title I, §113(a), Oct. 3, 2008, 122 Stat. 3824; Pub. L. 116-94, div. Q, title I, §105(a), Dec. 20, 2019, 133 Stat. 3228; Pub. L. 116-260, div. EE, title I, §149(a), Dec. 27, 2020, 134 Stat. 3056.)

#### Editorial Notes

##### PRIOR PROVISIONS

For prior section 4121, see Prior Provisions note set out preceding this section.

##### AMENDMENTS

2020—Subsec. (e)(2)(A). Pub. L. 116-260 substituted “December 31, 2021” for “December 31, 2020”.

2019—Subsec. (e)(2)(A). Pub. L. 116-94 substituted “December 31, 2020” for “December 31, 2018”.

2008—Subsec. (e)(2)(A). Pub. L. 110-343, §113(a)(1), substituted “December 31, 2018” for “January 1, 2014”.

Subsec. (e)(2)(B). Pub. L. 110-343, §113(a)(2), substituted “December 31 after 2007” for “January 1 after 1981” in introductory provisions.

1987—Subsec. (e)(2)(A). Pub. L. 100-203 substituted “2014” for “1996”.

1986—Subsec. (a). Pub. L. 99-272, §13203(a), amended subsec. (a) generally. Prior to amendment subsec. (a) read as follows: “There is hereby imposed on coal sold by the producer a tax at the rates of—

“(1) 50 cents per ton in the case of coal from underground mines located in the United States, and

“(2) 25 cents per ton in the case of coal from surface mines located in the United States.”

Subsec. (b). Pub. L. 99-514 struck out “, in the case of sales during any calendar year beginning after December 31, 1985” after “subsection (a)”.

Pub. L. 99-272, §13203(a), amended subsec. (b) generally. Prior to amendment subsec. (b), limitation on tax, read as follows: “The amount of the tax imposed by subsection (a) with respect to a ton of coal shall not exceed 2 percent of the price at which such ton of coal is sold by the producer.”

Subsec. (e). Pub. L. 99-272, §13203(c), substituted “Reduction in amount of tax” for “Temporary increase in amount of tax” in heading and amended par. (1) generally. Prior to amendment par. (1) read as follows: “Effective with respect to sales after December 31, 1981, and before the temporary increase termination date—

“(A) subsection (a) shall be applied—

“(i) by substituting ‘\$1’ for ‘50 cents’, and

“(ii) by substituting ‘50 cents’ for ‘25 cents’, and

“(B) subsection (b) shall be applied by substituting ‘4 percent’ for ‘2 percent’.”

1981—Subsec. (e). Pub. L. 97-119 added subsec. (e).

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, §149(b), Dec. 27, 2020, 134 Stat. 3056, provided that: “The amendment made by this section [amending this section] shall apply to sales after December 31, 2020.”

##### EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. Q, title I, §105(b), Dec. 20, 2019, 133 Stat. 3228, provided that: “The amendment made by this section [amending this section] shall apply on and after the first day of the first calendar month beginning after the date of the enactment of this Act [Dec. 20, 2019].”