

Sec.
[4226. Repealed.]
4227. Cross reference.

Editorial Notes

AMENDMENTS

1986—Pub. L. 99-514, title XVIII, §1899A(74), Oct. 22, 1986, 100 Stat. 2963, substituted “reference” for “references” in item 4227.

1983—Pub. L. 97-473, title II, §202(b)(9), Jan. 14, 1983, 96 Stat. 2610, purported to substitute “Cross references” for “Cross reference” in item 4227. No change in text was required because item 4227 as originally enacted by section 119(a) of Pub. L. 85-859 already read “Cross references”.

1976—Pub. L. 94-455, title XIX, §1904(b)(3), Oct. 4, 1976, 90 Stat. 1815, struck out item 4226 “Floor stocks taxes”.

1965—Pub. L. 89-44, title I, §101(b)(5), June 21, 1965, 79 Stat. 136, struck out item 4224 “Exemption for articles taxable as jewelry.”

1958—Pub. L. 85-859, title I, §119(a), Sept. 2, 1958, 72 Stat. 1282, added subchapter heading and section analysis.

§ 4221. Certain tax-free sales

(a) General rule

Under regulations prescribed by the Secretary, no tax shall be imposed under this chapter (other than under section 4121 or 4081) on the sale by the manufacturer (or under subchapter C of chapter 31 on the first retail sale) of an article—

- (1) for use by the purchaser for further manufacture, or for resale by the purchaser to a second purchaser for use by such second purchaser in further manufacture,
- (2) for export, or for resale by the purchaser to a second purchaser for export,
- (3) for use by the purchaser as supplies for vessels or aircraft,
- (4) to a State or local government for the exclusive use of a State or local government,
- (5) to a nonprofit educational organization for its exclusive use, or
- (6) to a qualified blood collector organization (as defined in section 7701(a)(49)) for such organization’s exclusive use in the collection, storage, or transportation of blood,

but only if such exportation or use is to occur before any other use. Paragraphs (4), (5), and (6) shall not apply to the tax imposed by section 4064. In the case of taxes imposed by section 4051 or 4071, paragraphs (4) and (5) shall not apply on and after October 1, 2028. In the case of the tax imposed by section 4131, paragraphs (3), (4), and (5) shall not apply and paragraph (2) shall apply only if the use of the exported vaccine meets such requirements as the Secretary may by regulations prescribe.

(b) Proof of resale for further manufacture; proof of export

Where an article has been sold free of tax under subsection (a)—

- (1) for resale by the purchaser to a second purchaser for use by such second purchaser in further manufacture, or
- (2) for export, or for resale by the purchaser to a second purchaser for export,

subsection (a) shall cease to apply in respect of such sale of such article unless, within the 6-

month period which begins on the date of the sale by the manufacturer (or, if earlier, on the date of shipment by the manufacturer), the manufacturer receives proof that the article has been exported or resold for use in further manufacture.

(c) Manufacturer relieved from liability in certain cases

In the case of any article sold free of tax under this section (other than a sale to which subsection (b) applies), and in the case of any article sold free of tax under section 4053(6), if the manufacturer in good faith accepts a certification by the purchaser that the article will be used in accordance with the applicable provisions of law, no tax shall thereafter be imposed under this chapter in respect of such sale by such manufacturer.

(d) Definitions

For purposes of this section—

(1) Manufacturer

The term “manufacturer” includes a producer or importer of an article, and, in the case of taxes imposed by subchapter C of chapter 31, includes the retailer with respect to the first retail sale.

(2) Export

The term “export” includes shipment to a possession of the United States; and the term “exported” includes shipped to a possession of the United States.

(3) Supplies for vessels or aircraft

The term “supplies for vessels or aircraft” means fuel supplies, ships’ stores, sea stores, or legitimate equipment on vessels of war of the United States or of any foreign nation, vessels employed in the fisheries or in the whaling business, or vessels actually engaged in foreign trade or trade between the Atlantic and Pacific ports of the United States or between the United States and any of its possessions. For purposes of the preceding sentence, the term “vessels” includes civil aircraft employed in foreign trade or trade between the United States and any of its possessions, and the term “vessels of war of the United States or of any foreign nation” includes aircraft owned by the United States or by any foreign nation and constituting a part of the armed forces thereof.

(4) State or local government

The term “State or local government” means any State, any political subdivision thereof, or the District of Columbia.

(5) Nonprofit educational organization

The term “nonprofit educational organization” means an educational organization described in section 170(b)(1)(A)(ii) which is exempt from income tax under section 501(a). The term also includes a school operated as an activity of an organization described in section 501(c)(3) which is exempt from income tax under section 501(a), if such school normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place

where its educational activities are regularly carried on.

(6) Use in further manufacture

An article shall be treated as sold for use in further manufacture if—

(A) such article is sold for use by the purchaser as material in the manufacture or production of, or as a component part of, another article taxable under this chapter to be manufactured or produced by him; or

(B) in the case of gasoline taxable under section 4081, such gasoline is sold for use by the purchaser, for nonfuel purposes, as a material in the manufacture or production of another article to be manufactured or produced by him.

(7) Qualified bus

(A) In general

The term “qualified bus” means—

- (i) an intercity or local bus, and
- (ii) a school bus.

(B) Intercity or local bus

The term “intercity or local bus” means any automobile bus which is used predominantly in furnishing (for compensation) passenger land transportation available to the general public if—

- (i) such transportation is scheduled and along regular routes, or
- (ii) the seating capacity of such bus is at least 20 adults (not including the driver).

(C) School bus

The term “school bus” means any automobile bus substantially all the use of which is in transporting students and employees of schools. For purposes of the preceding sentence, the term “school” means an educational organization which normally maintains a regular faculty and curriculum and normally has a regularly enrolled body of pupils or students in attendance at the place where its educational activities are carried on.

(e) Special rules

(1) Reciprocity required in case of civil aircraft

In the case of articles sold for use as supplies for aircraft, the privileges granted under subsection (a)(3) in respect of civil aircraft employed in foreign trade or trade between the United States and any of its possessions, in respect of aircraft registered in a foreign country, shall be allowed only if the Secretary of the Treasury has been advised by the Secretary of Commerce that he has found that such foreign country allows, or will allow, substantially reciprocal privileges in respect of aircraft registered in the United States. If the Secretary of the Treasury is advised by the Secretary of Commerce that he has found that a foreign country has discontinued or will discontinue the allowance of such privileges, the privileges granted under subsection (a)(3) shall not apply thereafter in respect of civil aircraft registered in that foreign country and employed in foreign trade or trade between the United States and any of its possessions.

(2) Tires

(A) Tax-free sales

Under regulations prescribed by the Secretary, no tax shall be imposed under section 4071 on the sale by the manufacturer of a tire if—

(i) such tire is sold for use by the purchaser for sale on or in connection with the sale of another article manufactured or produced by such purchaser; and

(ii) such other article is to be sold by such purchaser in a sale which either will satisfy the requirements of paragraph (2), (3), (4), or (5) of subsection (a) for a tax-free sale, or would satisfy such requirements but for the fact that such other article is not subject to tax under this chapter.

(B) Proof

Where a tire has been sold free of tax under this paragraph, this paragraph shall cease to apply unless, within the 6-month period which begins on the date of the sale by him (or, if earlier, on the date of the shipment by him), the manufacturer of such tire receives proof that the other article referred to in clause (ii) of subparagraph (A) has been sold in a manner which satisfies the requirements of such clause (ii) (including in the case of a sale for export, proof of export of such other article).

(C) Subsection (a)(1) does not apply

Paragraph (1) of subsection (a) shall not apply with respect to the tax imposed under section 4071 on the sale of a tire.

(3) Tires used on intercity, local, and school buses

Under regulations prescribed by the Secretary, the tax imposed by section 4071 shall not apply in the case of tires sold for use by the purchaser on or in connection with a qualified bus.

(Added Pub. L. 85-859, title I, §119(a), Sept. 2, 1958, 72 Stat. 1282; amended Pub. L. 86-70, §22(a), June 25, 1959, 73 Stat. 146; Pub. L. 86-344, §2(b), Sept. 21, 1959, 73 Stat. 617; Pub. L. 86-418, §1, Apr. 8, 1960, 74 Stat. 38; Pub. L. 86-624, §18(e), July 12, 1960, 74 Stat. 416; Pub. L. 87-61, title II, §205(a), June 29, 1961, 75 Stat. 126; Pub. L. 89-44, title II, §208(d), title VIII, §801(c), (d)(1), June 21, 1965, 79 Stat. 141, 158; Pub. L. 91-172, title I, §101(j)(26), Dec. 30, 1969, 83 Stat. 529; Pub. L. 92-178, title IV, §401(a)(3)(A), Dec. 10, 1971, 85 Stat. 531; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-227, §2(b)(2), Feb. 10, 1978, 92 Stat. 12; Pub. L. 95-600, title VII, §701(ff)(2)(A), Nov. 6, 1978, 92 Stat. 2924; Pub. L. 95-618, title II, §§201(c)(1), 232(a), 233(c)(1), (2), Nov. 9, 1978, 92 Stat. 3183, 3189, 3191, 3192; Pub. L. 96-222, title I, §108(c)(5), Apr. 1, 1980, 94 Stat. 227; Pub. L. 97-424, title V, §§515(b)(1), 516(b)(2), Jan. 6, 1983, 96 Stat. 2181, 2183; Pub. L. 98-369, div. A, title VII, §735(c)(8), July 18, 1984, 98 Stat. 983; Pub. L. 99-499, title V, §521(d)(4), Oct. 17, 1986, 100 Stat. 1779; Pub. L. 99-514, title XVII, §1703(c)(2)(C), Oct. 22, 1986, 100 Stat. 2776; Pub. L. 100-17, title V, §502(b)(4), Apr. 2, 1987, 101 Stat. 257; Pub. L. 100-203, title IX, §9201(b)(1), title X, §10502(d)(4),

Dec. 22, 1987, 101 Stat. 1330-330, 1330-444; Pub. L. 101-239, title VII, § 7841(d)(17), Dec. 19, 1989, 103 Stat. 2429; Pub. L. 101-508, title XI, §§ 11211(d)(3), 11221(b), (d)(1), (2), Nov. 5, 1990, 104 Stat. 1388-427, 1388-444; Pub. L. 102-240, title VIII, § 8002(b)(3), Dec. 18, 1991, 105 Stat. 2203; Pub. L. 103-66, title XIII, § 13161(b)(1), Aug. 10, 1993, 107 Stat. 452; Pub. L. 105-178, title IX, § 9002(b)(1), June 9, 1998, 112 Stat. 500; Pub. L. 105-206, title VI, § 6023(17), July 22, 1998, 112 Stat. 825; Pub. L. 108-357, title VIII, § 853(d)(2)(F), Oct. 22, 2004, 118 Stat. 1613; Pub. L. 109-59, title XI, § 11101(b)(1), Aug. 10, 2005, 119 Stat. 1944; Pub. L. 109-280, title XII, § 1207(b)(1)-(3)(A), Aug. 17, 2006, 120 Stat. 1070; Pub. L. 111-152, title I, § 1405(b)(1), Mar. 30, 2010, 124 Stat. 1065; Pub. L. 112-30, title I, § 142(d), Sept. 16, 2011, 125 Stat. 356; Pub. L. 112-102, title IV, § 402(d), Mar. 30, 2012, 126 Stat. 282; Pub. L. 112-140, title IV, § 402(c), June 29, 2012, 126 Stat. 403; Pub. L. 112-141, div. D, title I, § 40102(d)(1), July 6, 2012, 126 Stat. 845; Pub. L. 113-295, div. A, title II, § 221(a)(103)(B)(i), Dec. 19, 2014, 128 Stat. 4052; Pub. L. 114-94, div. C, title XXXI, § 31102(d)(1), Dec. 4, 2015, 129 Stat. 1727; Pub. L. 115-141, div. U, title IV, § 401(a)(221), Mar. 23, 2018, 132 Stat. 1194; Pub. L. 116-94, div. N, title I, § 501(b)(1), Dec. 20, 2019, 133 Stat. 3118; Pub. L. 117-58, div. H, title I, § 80102(d)(1), Nov. 15, 2021, 135 Stat. 1327.)

Editorial Notes

CODIFICATION

Section 1207(b)(1)-(3)(A) of Pub. L. 109-280, which directed the amendment of section 4221 without specifying the act to be amended, was executed to this section, which is section 4221 of the Internal Revenue Code of 1986, to reflect the probable intent of Congress. See 2006 Amendment notes below.

PRIOR PROVISIONS

A prior section 4221, act Aug. 16, 1954, ch. 736, 68A Stat. 495, related to exemption for articles taxable as jewelry, prior to repeal by Pub. L. 85-859, § 119(a).

AMENDMENTS

2021—Subsec. (a). Pub. L. 117-58 substituted “October 1, 2023” for “October 1, 2022” in concluding provisions.

2019—Subsec. (a). Pub. L. 116-94 struck out last sentence of concluding provisions which read as follows: “In the case of the tax imposed by section 4191, paragraphs (3), (4), (5), and (6) shall not apply.”

2018—Subsec. (a). Pub. L. 115-141 deleted comma after “section 4051” in concluding provisions.

2015—Subsec. (a). Pub. L. 114-94 substituted “October 1, 2022” for “October 1, 2016” in concluding provisions.

2014—Subsec. (a). Pub. L. 113-295, § 221(a)(103)(B)(i)(II), struck out “In the case of taxes imposed by subchapter A of chapter 31, paragraphs (1), (3), (4), and (5) shall not apply.” after “regulations prescribe.” in concluding provisions.

Pub. L. 113-295, § 221(a)(103)(B)(i)(I), substituted “subchapter” for “subchapter A or” in introductory provisions.

Subsec. (c). Pub. L. 113-295, § 221(a)(103)(B)(i)(III), struck out “4001(c), 4001(d), or” after “tax under section”.

Subsec. (d)(1). Pub. L. 113-295, § 221(a)(103)(B)(i)(I), substituted “subchapter” for “subchapter A or”.

2012—Subsec. (a). Pub. L. 112-141 substituted “October 1, 2016” for “July 1, 2012” in concluding provisions.

Pub. L. 112-140, §§ 1(c), 402(c), temporarily substituted “July 7, 2012” for “July 1, 2012” in concluding provisions. See Effective and Termination Dates of 2012 Amendment note below.

Pub. L. 112-102 substituted “July 1, 2012” for “April 1, 2012” in concluding provisions.

2011—Subsec. (a). Pub. L. 112-30 substituted “April 1, 2012” for “October 1, 2011” in concluding provisions.

2010—Subsec. (a). Pub. L. 111-152 inserted at end of concluding provisions “In the case of the tax imposed by section 4191, paragraphs (3), (4), (5), and (6) shall not apply.”

2006—Subsec. (a). Pub. L. 109-280, § 1207(b)(2), (3)(A), in concluding provisions, substituted “Paragraphs (4), (5), and (6)” for “Paragraphs (4) and (5)” and inserted at end “In the case of taxes imposed by subchapter C or D, paragraph (6) shall not apply.” See Codification note above.

Subsec. (a)(6). Pub. L. 109-280, § 1207(b)(1), added par. (6). See Codification note above.

2005—Subsec. (a). Pub. L. 109-59 substituted “2011” for “2005” in concluding provisions.

2004—Subsec. (a). Pub. L. 108-357 substituted “or 4081” for “, 4081, or 4091” in introductory provisions.

1998—Subsec. (a). Pub. L. 105-178 substituted “2005” for “1999” in concluding provisions.

Subsec. (c). Pub. L. 105-206 substituted “4053(6)” for “4053(a)(6)”.

1993—Subsec. (c). Pub. L. 103-66 substituted “4001(d)” for “4002(b), 4003(c), 4004(a)”.

1991—Subsec. (a). Pub. L. 102-240 substituted “1999” for “1995” in concluding provisions.

1990—Subsec. (a). Pub. L. 101-508, § 11221(b), substituted “subchapter A or C of chapter 31” for “section 4051” in introductory provisions and inserted at end “In the case of taxes imposed by subchapter A of chapter 31, paragraphs (1), (3), (4), and (5) shall not apply.”

Pub. L. 101-508, § 11211(d)(3), substituted “1995” for “1993” in concluding provisions.

Subsec. (c). Pub. L. 101-508, § 11221(d)(1), substituted “section 4001(c), 4002(b), 4003(c), 4004(a), or 4053(a)(6)” for “section 4053(a)(6)”.

Subsec. (d)(1). Pub. L. 101-508, § 11221(d)(2), substituted “taxes imposed by subchapter A or C of chapter 31” for “the tax imposed by section 4051”.

1989—Subsec. (c). Pub. L. 101-239 struck out “or 4083” after “4053(a)(6)”.

1987—Subsec. (a). Pub. L. 100-203, § 10502(d)(4), substituted “(other than under section 4121, 4081, or 4091) on the sale by the manufacturer” for “(other than under section 4121 or section 4081 (at the Highway Trust Fund financing rate)) on the sale by the manufacturer” in introductory text.

Pub. L. 100-203, § 9201(b)(1), inserted at end “In the case of the tax imposed by section 4131, paragraphs (3), (4), and (5) shall not apply and paragraph (2) shall apply only if the use of the exported vaccine meets such requirements as the Secretary may by regulations prescribe.”

Pub. L. 100-17 substituted “1993” for “1988”.

1986—Subsec. (a). Pub. L. 99-514, as amended by Pub. L. 99-499, § 521(d)(4)(B), in introductory text, inserted “or section 4081 (at the Highway Trust Fund financing rate)” after “section 4121” as the probable intent of Congress, notwithstanding directory language that the insertion be made before “section 4121”, and substituted “or 4071” for “4071, or 4081 (at the Highway Trust Fund financing rate)” in last sentence.

Pub. L. 99-499, § 521(d)(4)(A), inserted “(at the Highway Trust Fund financing rate)” after “4081” in last sentence.

1984—Subsec. (a). Pub. L. 98-369, § 735(c)(8)(A), inserted “(or under section 4051 on the first retail sale)”.

Subsec. (c). Pub. L. 98-369, § 735(c)(8)(B), substituted “section 4053(a)(6)” for “section 4063(a)(6) or (7), 4063(b), 4063(e)”.

Subsec. (d)(1). Pub. L. 98-369, § 735(c)(8)(C), inserted “, and, in the case of the tax imposed by section 4051, includes the retailer with respect to the first retail sale”.

Subsec. (d)(6). Pub. L. 98-369, § 735(c)(8)(D)(i), struck out provision at end that for purposes of subparagraph (B), the rebuilding of a part or accessory which is exempt from tax under section 4063(c) shall not constitute

the manufacture or production of such part or accessory.

Subsec. (d)(6)(A). Pub. L. 98-369, §735(c)(8)(D)(ii), (iv), struck out “(other than an article referred to in subparagraph (B))” after “such article”, and inserted “or” at end.

Subsec. (d)(6)(B), (C). Pub. L. 98-369, §735(c)(8)(D)(i), (iii), redesignated subpar. (C) as (B) and struck out former subpar. (B) which related to parts or accessories taxable under former section 4061(b) of this title.

Subsec. (e)(2). Pub. L. 98-369, §735(c)(8)(E), (F), struck out “and tubes” from heading, and in text struck out “or inner tube” and “or tube”, as the case may be, after “tire” wherever appearing.

Subsec. (e)(3) to (6). Pub. L. 98-369, §735(c)(8)(G), added par. (3), struck out par. (4) which related to bicycle tires or tubes sold to bicycle manufacturers in general, the definition of a bicycle tire, and proof, struck out par. (5) which related to tires, tubes and tread rubber used on intercity, local, and school buses, and struck out par. (6) which related to bus parts and accessories.

1983—Subsec. (a). Pub. L. 97-424, §516(b)(2), inserted provision that, in the case of taxes imposed by section 4051, 4071, or 4081, pars. (4) and (5) shall not apply on and after Oct. 1, 1988.

Subsec. (c). Pub. L. 97-424, §515(b)(1), substituted “or 4083” for “4083, or 4093” after “4063(e)”.

1980—Subsec. (e)(6). Pub. L. 96-222 inserted provisions respecting selling by a purchaser or a second purchaser.

1978—Subsec. (a). Pub. L. 95-618, §201(c)(1), inserted provision that paragraphs (4) and (5) not apply to the tax imposed by section 4064.

Pub. L. 95-227 inserted “(other than under section 4121)” after “this chapter”.

Subsec. (c). Pub. L. 95-600 substituted “4063(b), 4063(e),” for “4063(b),”.

Subsec. (d)(7). Pub. L. 95-618, §233(c)(2), added par. (7).

Subsec. (e)(5). Pub. L. 95-618, §233(c)(1), substituted provisions relating to the applicability of the taxes imposed by section 4071(a)(1) and (3) in the case of tires or inner tubes for tires sold for use by the purchaser on or in connection with a qualified bus and the tax imposed by section 4071(a)(4) in the case of tread rubber sold for use by the purchaser in the recapping or retreading of any tire to be used by the purchaser on or in connection with a qualified bus for provisions relating to the applicability of the tax imposed by section 4061(a) to a bus sold to any person for use exclusively in transporting students and employees of schools operated by State or local governments or by nonprofit educational organizations.

Subsec. (e)(6). Pub. L. 95-618, §232(a), added par. (6).

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

1971—Subsec. (c). Pub. L. 92-178 inserted reference to section 4063(a)(6) or (7).

1969—Subsec. (d)(5). Pub. L. 91-172 substituted “section 170(b)(1)(A)(ii)” for “section 503(b)(2)”.

1965—Subsec. (d)(6)(B). Pub. L. 89-44, §208(d)(1), struck out “a radio or television component taxable under section 4141, or a camera lens taxable under section 4171.”.

Subsec. (d)(6). Pub. L. 89-44, §801(c), inserted sentence providing that for purpose of subpar. (B), the rebuilding of a part or accessory which is exempt from tax under section 4063(c) shall not constitute the manufacture or production of such part or accessory.

Subsec. (e)(2). Pub. L. 89-44, §208(d)(2)–(5), struck out reference to automobile receiving sets from catchline and wherever appearing in subpars. (A) to (C), and reference to tax imposed under section 4141 of this title from subpars. (A) and (C).

Subsec. (e)(3). Pub. L. 89-44, §208(d)(6), struck out par. (3) which related to musical instruments sold for religious use.

Subsec. (e)(5). Pub. L. 89-44, §801(d)(1), added par. (5).

Subsec. (f). Pub. L. 89-44, §208(d)(7), struck out subsec. (f) which related to sales of mechanical pencils and pens for export.

1961—Subsec. (d)(6)(C). Pub. L. 87-61 added subpar. (C).

1960—Subsec. (d)(4). Pub. L. 86-624 substituted “any State, any political subdivision thereof, or the District

of Columbia” for “any State, Hawaii, the District of Columbia, or any political subdivision of any of the foregoing”.

Subsec. (e)(4). Pub. L. 86-418 added par. (4).

1959—Subsec. (d)(4). Pub. L. 86-70 struck out “Alaska,” before “Hawaii”.

Subsec. (d)(5). Pub. L. 86-344 included in definition of “nonprofit educational organization” a school operated as an activity of certain organizations exempt from the income tax and having a regular situs, faculty, curriculum and student body.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 117-58 effective Oct. 1, 2021, see section 80102(f) of Pub. L. 117-58, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. N, title I, §501(d), Dec. 20, 2019, 133 Stat. 3119, provided that: “The amendments made by this section [amending this section and section 6416 of this title and repealing section 4191 of this title] shall apply to sales after December 31, 2019.”

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 DATE OF 2014 AMENDMENT

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

EFFECTIVE AND TERMINATION DATES OF 2012 AMENDMENT

Amendment by 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 July 1, 2012, see section 402(f)(1) 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 2010 AMENDMENT

Pub. L. 111-152, title I, §1405(c), Mar. 30, 2010, 124 Stat. 1065, provided that: “The amendments made by this section [enacting section 4191 of this title and amending this section and section 6416 of this title] shall apply to sales after December 31, 2012.”

EFFECTIVE DATE OF 2006 AMENDMENT

Amendment by Pub. L. 109-280 effective Jan. 1, 2007, see section 1207(g)(1) of Pub. L. 109-280, set out as a note under section 4041 of this title.

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

Pub. L. 103-66, title XIII, §13161(c), Aug. 10, 1993, 107 Stat. 453, provided that: "The amendments made by this section [amending this section and sections 4001 to 4003 and 4222 of this title and omitting sections 4004, 4006, 4007, 4011, and 4012 of this title] shall take effect on January 1, 1993, except that the provisions of section 4001(e) of the Internal Revenue Code of 1986 (as amended by subsection (a)) shall take effect on the date of the enactment of this Act [Aug. 10, 1993]."

EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, §11221(f), Nov. 5, 1990, 104 Stat. 1388-444, provided that:

"(1) IN GENERAL.—The amendments made by this section [enacting subchapter A of chapter 31 of this title, redesignating former subchapters A and B of chapter 31 as subchapters B and C, respectively, and amending this section and sections 4222 and 4293 of this title] shall take effect on January 1, 1991.

"(2) EXCEPTION FOR BINDING CONTRACTS.—In determining whether any tax imposed by subchapter A of chapter 31 of the Internal Revenue Code of 1986, as added by this section, applies to any sale after December 31, 1990, there shall not be taken into account the amount paid for any article (or any part or accessory thereof) if the purchaser held on September 30, 1990, a contract (which was binding on such date and at all times thereafter before the purchase) for the purchase of such article (or such part or accessory)."

EFFECTIVE DATE OF 1987 AMENDMENTS

Pub. L. 100-647, title I, §1017(c)(5), Nov. 10, 1988, 102 Stat. 3576, provided that: "The amendment made by section 10502(d)(4) of the Revenue Act of 1987 [Pub. L. 100-203, amending this section] shall be treated as if included in the amendments made by section 1703 of the Reform Act [Pub. L. 99-514] except that the reference to section 4091 of the Internal Revenue Code of 1986 shall not apply to sales before April 1, 1988."

Amendment by section 9201(b)(1) of Pub. L. 100-203 effective Jan. 1, 1988, see section 9201(d) of Pub. L. 100-203, set out as an Effective Date note under section 4131 of this title.

Amendment by section 10502(d)(4) of Pub. L. 100-203 applicable to sales after Mar. 31, 1988, see section 10502(e) of Pub. L. 100-203, set out as a note under section 40 of this title.

EFFECTIVE DATE OF 1986 AMENDMENTS

Amendment by Pub. L. 99-514 applicable to gasoline removed (as defined in section 4082 of this title as amended by section 1703 of Pub. L. 99-514) after Dec. 31, 1987, see section 1703(h) of Pub. L. 99-514, set out as a note under section 4081 of this title.

Amendment by Pub. L. 99-499 effective Jan. 1, 1987, see section 521(e) of Pub. L. 99-499, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97-424, to which such amendment relates, see section 736 of Pub. L. 98-369, set out as a note under section 4051 of this title.

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by section 515(b)(1) of Pub. L. 97-424 applicable to articles sold after Jan. 6, 1983, see section 515(c) of Pub. L. 97-424, set out as a note under section 34 of this title.

EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-222 effective as if included in the provision of the Energy Tax Act of 1978, Pub. L. 95-618, to which such amendment relates, see section 108(c)(7) of Pub. L. 96-222, set out as a note under section 48 of this title.

EFFECTIVE DATE OF 1978 AMENDMENTS

Amendment by section 201(c)(1) of Pub. L. 95-618 applicable with respect to 1980 and later model year automobiles, see section 201(g) of Pub. L. 95-618, set out as an Effective Date note under section 4064 of this title.

Pub. L. 95-618, title II, §232(c), Nov. 9, 1978, 92 Stat. 3190, provided that: "The amendments made by this section [amending this section and section 6416 of this title] shall apply to sales on or after the first day of the first calendar month beginning more than 10 days after the date of the enactment of this Act [Nov. 9, 1978]."

Amendment by section 233(c)(1), (2) of Pub. L. 95-618 effective on first day of first calendar month which begins more than 10 days after Nov. 9, 1978, see section 233(d) of Pub. L. 95-618, set out as a note under section 34 of this title.

Pub. L. 95-600, title VII, §701(ff)(3), Nov. 6, 1978, 92 Stat. 2925, provided that: "The amendments made by this subsection [amending this section and sections 4061 and 4222 of this title] shall take effect on the first day of the first calendar month beginning more than 20 days after the date of the enactment of this Act [Nov. 6, 1978]."

Amendment by Pub. L. 95-227 applicable with respect to sales after Mar. 31, 1978, see section 2(d) of Pub. L. 95-227, set out as an Effective Date note section 4121 of this title.

EFFECTIVE DATE OF 1971 AMENDMENT

Amendment by Pub. L. 92-178 applicable with respect to articles sold on or after the day after Dec. 10, 1971, see section 401(h)(1) of Pub. L. 92-178, set out as a note under section 4071 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective on Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Amendment by section 208(d) of Pub. L. 89-44 applicable with respect to articles sold on or after June 22, 1965, except insofar as such amendments related to the taxes imposed by sections 4061(b), 4091, and 4131 and, as to such taxes, applicable with respect to articles sold on or after January 1, 1966, see section 701(a) of Pub. L. 89-44, set out as a note under section 4161 of this title.

Amendment by section 801(c), (d)(1) of Pub. L. 89-44 applicable with respect to articles sold on or after June 22, 1965, see section 801(e) of Pub. L. 89-44, set out as a note under section 4261 of this title.

EFFECTIVE DATE OF 1961 AMENDMENT

Amendment by Pub. L. 87-61 applicable only in the case of gasoline sold on or after Oct. 1, 1961, see section 208 of Pub. L. 87-61, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1960 AMENDMENTS

Amendment by Pub. L. 86-624 effective on Aug. 21, 1959, see section 18(k) of Pub. L. 86-624, set out as a note under section 3121 of this title.

Pub. L. 86-418, §4, Apr. 8, 1960, 74 Stat. 39, provided that: "The amendments made by this Act [amending this section and sections 4218, 4223, and 6416 of this title] shall apply only with respect to bicycle tires and tubes sold by the manufacturer, producer, or importer thereof on or after the first day of the first month which begins more than 10 days after the date of the enactment of this Act [Apr. 8, 1960]."

EFFECTIVE DATE OF 1959 AMENDMENTS

Amendment by Pub. L. 86-344 effective Jan. 1, 1959, see section 2(e) of Pub. L. 86-344, Sept. 21, 1959, 73 Stat. 618.

Amendment by Pub. L. 86-70 effective Jan. 3, 1959, see section 22(i) of Pub. L. 86-70, set out as a note under section 3121 of this title.

EFFECTIVE DATE

Section effective on first day of first calendar quarter which begins more than 60 days after Sept. 2, 1958, see section 1(c) of Pub. L. 85-859, Sept. 2, 1958, 72 Stat. 1275.

§ 4222. Registration**(a) General rule**

Except as provided in subsection (b), section 4221 shall not apply with respect to the sale of any article unless the manufacturer, the first purchaser, and the second purchaser (if any) are all registered under this section. Registration under this section shall be made at such time, in such manner and form, and subject to such terms and conditions, as the Secretary may by regulations prescribe. A registration under this section may be used only in accordance with regulations prescribed under this section.

(b) Exceptions**(1) Purchases by State and local governments**

Subsection (a) shall not apply to any State or local government in connection with the purchase by it of any article if such State or local government complies with such regulations relating to the use of exemption certificates in lieu of registration as the Secretary shall prescribe to carry out the purpose of this paragraph.

(2) Under regulations

Subject to such regulations as the Secretary may prescribe for the purpose of this paragraph, the Secretary may relieve the purchaser or the second purchaser, or both, from the requirement of registering under this section.

(3) Certain purchases and sales by the United States

Subsection (a) shall apply to purchases and sales by the United States only to the extent provided by regulations prescribed by the Secretary.

[(4) Repealed. Pub. L. 89-44, title II, § 208(e), June 21, 1965, 79 Stat. 141]**(5) Supplies for vessels or aircraft**

Subsection (a) shall not apply to a sale of an article for use by the purchaser as supplies for any vessel or aircraft if such purchaser complies with such regulations relating to the use of exemption certificates in lieu of registration as the Secretary shall prescribe to carry out the purpose of this paragraph.

(c) Denial, revocation, or suspension of registration

Under regulations prescribed by the Secretary, the registration of any person under this section may be denied, revoked, or suspended if the Secretary determines—

(1) that such person has used such registration to avoid the payment of any tax imposed by this chapter, or to postpone or in any manner to interfere with the collection of any such tax, or

(2) that such denial, revocation, or suspension is necessary to protect the revenue.

The denial, revocation, or suspension under this subsection shall be in addition to any penalty provided by law for any act or failure to act.

(d) Registration in the case of certain other exemptions

The provisions of this section may be extended to, and made applicable with respect to, the exemptions provided by sections 4053(6), 4064(b)(1)(C), 4101, and 4182(b), and the exemptions authorized under section 4293 in respect of the taxes imposed by this chapter, to the extent provided by regulations prescribed by the Secretary.

(e) Definitions

Terms used in this section which are defined in section 4221(d) shall have the meaning given to them by section 4221(d).

(Added Pub. L. 85-859, title I, § 119(a), Sept. 2, 1958, 72 Stat. 1284; amended Pub. L. 89-44, title II, § 208(e), title VIII, § 802(c), June 21, 1965, 79 Stat. 141, 159; Pub. L. 92-178, title IV, § 401(a)(3)(B), Dec. 10, 1971, 85 Stat. 531; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 95-600, title VII, § 701(ff)(2)(B), Nov. 6, 1978, 92 Stat. 2925; Pub. L. 95-618, title II, §§ 201(e), 231(f)(2), Nov. 9, 1978, 92 Stat. 3184, 3189; Pub. L. 97-424, title V, § 515(b)(2), Jan. 6, 1983, 96 Stat. 2181; Pub. L. 98-369, div. A, title VII, § 735(c)(9), July 18, 1984, 98 Stat. 983; Pub. L. 100-647, title I, § 1017(c)(16), Nov. 10, 1988, 102 Stat. 3577; Pub. L. 101-508, title XI, §§ 11212(b)(2), 11221(d)(3), Nov. 5, 1990, 104 Stat. 1388-431, 1388-444; Pub. L. 103-66, title XIII, § 13161(b)(2), Aug. 10, 1993, 107 Stat. 452; Pub. L. 105-34, title XIV, § 1431(a), Aug. 5, 1997, 111 Stat. 1050; Pub. L. 105-206, title VI, § 6023(17), July 22, 1998, 112 Stat. 825; Pub. L. 113-295, div. A, title II, § 221(a)(103)(B)(ii), Dec. 19, 2014, 128 Stat. 4053.)

Editorial Notes**PRIOR PROVISIONS**

A prior section 4222, act Aug. 16, 1954, ch. 736, 68 Stat. 495, related to exemption from tax of certain supplies for vessels and airplanes, prior to repeal by Pub. L. 85-859, § 119(a). See section 4221 of this title.

AMENDMENTS

2014—Subsec. (d). Pub. L. 113-295 struck out “4001(c), 4001(d),” after “provided by sections”.

1998—Subsec. (d). Pub. L. 105-206 substituted “4053(6)” for “4053(a)(6)”.

1997—Subsec. (b)(2). Pub. L. 105-34 substituted “Under regulations” for “Export” in heading and struck out “in the case of any sale or resale for export,” after “this paragraph,” in text.

1993—Subsec. (d). Pub. L. 103-66 substituted “4001(d)” for “4002(b), 4003(c), 4004(a)”.

1990—Subsec. (c). Pub. L. 101-508, § 11212(b)(2), substituted “Denial, revocation, or suspension” for “Revocation or suspension” in heading, “denied, revoked, or suspended” for “revoked or suspended” in introductory provisions, and “denial, revocation, or suspension” for “revocation or suspension” in par. (2) and concluding provisions.

Subsec. (d). Pub. L. 101-508, § 11221(d)(3), substituted “sections 4001(c), 4002(b), 4003(c), 4004(a), 4053(a)(6)” for “sections 4053(a)(6)”.

1988—Subsec. (d). Pub. L. 100-647 substituted “4101” for “4083”.

1984—Subsec. (d). Pub. L. 98-369 substituted “4053(a)(6)” for “4063(a)(7), 4063(b), 4063(e)”.

1983—Subsec. (d). Pub. L. 97-424 struck out “4093,” after “4083”.

1978—Subsec. (d). Pub. L. 95-618 substituted “4063(a)(7), 4063(b), 4064(b)(1)(C),” for “4063(a)(6) and (7), 4063(b),”.