

L. 104-188, set out as a note under section 4041 of this title.

[§ 4283. Repealed. Pub. L. 101-508, title XI, § 11213(e)(1), Nov. 5, 1990, 104 Stat. 1388-436]

Section, added Pub. L. 100-223, title IV, § 405(a), Dec. 30, 1987, 101 Stat. 1533; amended Pub. L. 101-239, title VII, § 7501(a)-(b)(2), Dec. 19, 1989, 103 Stat. 2361, provided for reduction in aviation-related taxes in certain cases.

[Subchapter D—Repealed]

[§§ 4286, 4287. Repealed. Pub. L. 89-44, title III, § 304, June 21, 1965, 79 Stat. 148]

Section 4286, act Aug. 16, 1954, ch. 736, 68A Stat. 510, imposed a tax equivalent to 10 percent of the amount collected for the use of safety deposit boxes.

Section 4287, act Aug. 16, 1954, ch. 736, 68A Stat. 510, defined safety deposit box.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Pub. L. 89-44, title VII, § 701(b)(4), June 21, 1965, 79 Stat. 157, provided that: “The amendments made by section 304 [repealing these sections] shall apply with respect to use periods beginning on or after July 1, 1965.”

Subchapter E—Special Provisions Applicable to Services and Facilities Taxes

Sec.

4291. Cases where persons receiving payment must collect tax.

[4292. Repealed.]

4293. Exemption for United States and possessions.

[4294, 4295. Repealed.]

Editorial Notes

AMENDMENTS

1976—Pub. L. 94-455, title XIX, § 1904(b)(4), Oct. 4, 1976, 90 Stat. 1815, struck out items 4292, 4294, and 4295 relating to State and local governmental exemption, exemption for nonprofit educational organizations, and cross reference to general administrative provisions, respectively.

1958—Pub. L. 85-859, title I, § 135(b), Sept. 2, 1958, 72 Stat. 1292, added item 4294 and redesignated former item 4294 as 4295.

§ 4291. Cases where persons receiving payment must collect tax

Except as otherwise provided in section 4263(a), every person receiving any payment for facilities or services on which a tax is imposed upon the payor thereof under this chapter shall collect the amount of the tax from the person making such payment.

(Aug. 16, 1954, ch. 736, 68A Stat. 511; July 25, 1956, ch. 725, § 4(c), 70 Stat. 646; Pub. L. 85-859, title I, § 131(g), Sept. 2, 1958, 72 Stat. 1287; Pub. L. 89-44, title III, § 305(a), June 21, 1965, 79 Stat. 148; Pub. L. 91-258, title II, § 205(c)(3), May 21, 1970, 84 Stat. 242.)

Editorial Notes

AMENDMENTS

1970—Pub. L. 91-258 substituted “section 4263(a)” for “section 4264(a)”.

1965—Pub. L. 89-44 struck out reference to section 4231 and struck out sentence referring to tax imposed on life memberships by section 4241.

1958—Pub. L. 85-859 substituted “Except as otherwise provided in sections 3241 and 4262(a)” for “Except as provided in section 4264(a)”.

1956—Act July 25, 1956, inserted “Except as provided in section 4264(a)”, and struck out provisions which related to collection of tax where payment specified in section 4261 was made outside the United States for a prepaid order, exchange order, or similar order.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-258 effective on July 1, 1970, see section 211(a) of Pub. L. 91-258, set out as a note under section 4041 of this title.

EFFECTIVE DATE OF 1965 AMENDMENT

Pub. L. 89-44, title VII, § 701(b)(1), June 21, 1965, 79 Stat. 156, provided that:

“(A) The amendments made by sections 301 and 305 [repealing sections 4231 to 4234 and 4241 to 4243 of this title and amending this section and section 6040 of this title] insofar as they relate to the taxes imposed by section 4231 of the Code, shall apply with respect to admissions, services, or uses after noon, December 31, 1965.

“(B) The amendments made by sections 301 and 305 insofar as they relate to the taxes imposed by section 4241 of the Code, shall apply with respect to—

“(i) dues and membership fees attributable to periods beginning on or after January 1, 1966;

“(ii) initiation fees (other than initiation fees to which clause (iii) applies) and amounts paid for life memberships attributable to memberships beginning on or after January 1, 1966;

“(iii) initiation fees paid on or after July 1, 1965, to a new club or organization which first makes its facilities available to members on or after such date; and

“(iv) in the case of amounts described in section 4243(b) of the Code, 3-year periods beginning on or after January 1, 1966.”

EFFECTIVE DATE OF 1958 AMENDMENT

Amendment by Pub. L. 85-859 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.

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act July 25, 1956, applicable to amounts paid on or after first day of first month which begins more than sixty days after July 25, 1956, for transportation commencing on or after such first day, see section 6 of act July 25, 1956, set out as a note under section 4261 of this title.

[§ 4292. Repealed. Pub. L. 94-455, title XIX, § 1904(a)(9), Oct. 4, 1976, 90 Stat. 1812]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 511; June 30, 1958, Pub. L. 85-475, § 4(b)(3), 72 Stat. 260; May 21, 1970, Pub. L. 91-258, title II, § 205(a)(2), 84 Stat. 241, provided tax exemption for any payment received for services or facilities furnished to any State, Territory, or political subdivision of such, or the District of Columbia.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal 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 an Effective Date of 1976 Amendment note under section 4041 of this title.

§ 4293. Exemption for United States and possessions

The Secretary of the Treasury may authorize exemption from the taxes imposed by section