

(Added Pub. L. 99-499, title V, §515(a), Oct. 17, 1986, 100 Stat. 1768; amended Pub. L. 100-647, title II, §2001(b), Nov. 10, 1988, 102 Stat. 3594; Pub. L. 114-125, title VIII, §802(d)(2), Feb. 24, 2016, 130 Stat. 210; Pub. L. 117-58, div. H, title II, §80201(c)(1), Nov. 15, 2021, 135 Stat. 1330.)

AMENDMENT OF SUBSECTION (a)(2)(B)

*Pub. L. 117-58, div. H, title II, §80201(c)(1), (d), Nov. 15, 2021, 135 Stat. 1330, provided that, effective July 1, 2022, subsection (a)(2)(B) of this section is amended by striking “50 percent” each place it appears and inserting “20 percent”. See 2021 Amendment note below.*

**Editorial Notes**

AMENDMENTS

2021—Subsec. (a)(2)(B). Pub. L. 117-58 substituted “20 percent” for “50 percent” in two places.

1988—Subsec. (a)(2). Pub. L. 100-647, §2001(b)(2), inserted at end “If an importer or exporter of any substance requests that the Secretary determine whether such substance be listed as a taxable substance under paragraph (1) or be removed from such listing, the Secretary shall make such determination within 180 days after the date the request was filed.”

Subsec. (a)(2)(B). Pub. L. 100-647, §2001(b)(1), inserted “(or more than 50 percent of the value)” after “weight”.

Subsec. (a)(4). Pub. L. 100-647, §2001(b)(3), amended par. (4) generally. Prior to amendment, par. (4) read as follows:

“(A) IN GENERAL.—The Secretary may add substances to or remove substances from the list under paragraph (3) (including items listed by reason of paragraph (2)) as necessary to carry out the purposes of this subchapter.

“(B) AUTHORITY TO ADD SUBSTANCES TO LIST BASED ON VALUE.—The Secretary may, to the extent necessary to carry out the purposes of this subchapter, add any substance to the list under paragraph (3) if such substance would be described in paragraph (2)(B) if ‘value’ were substituted for ‘weight’ therein.”

**Statutory Notes and Related Subsidiaries**

CHANGE OF NAME

“Commissioner of U.S. Customs and Border Protection” substituted for “Commissioner of Customs” in subsec. (a)(2)(B) on authority of section 802(d)(2) of Pub. L. 114-125, set out as a note under section 211 of Title 6, Domestic Security.

EFFECTIVE DATE OF 2021 AMENDMENT

Amendment by Pub. L. 117-58 effective July 1, 2022, see section 80201(d) of Pub. L. 117-58, set out as a note under section 4661 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Superfund Revenue Act of 1986, Pub. L. 99-499, title V, to which it relates, see section 2001(e) of Pub. L. 100-647, set out as a note under section 56 of this title.

EFFECTIVE DATE

Section effective Jan. 1, 1989, see section 515(c) of Pub. L. 99-499, set out as a note under section 4671 of this title.

TRANSFER OF FUNCTIONS

For transfer of functions, personnel, assets, and liabilities of the United States Customs Service of the Department of the Treasury, including functions of the Secretary of the Treasury relating thereto, to the Secretary of Homeland Security, and for treatment of re-

lated references, see sections 203(1), 551(d), 552(d), and 557 of Title 6, Domestic Security, and the Department of Homeland Security Reorganization Plan of November 25, 2002, as modified, set out as a note under section 542 of Title 6. For establishment of U.S. Customs and Border Protection in the Department of Homeland Security, treated as if included in Pub. L. 107-296 as of Nov. 25, 2002, see section 211 of Title 6, as amended generally by Pub. L. 114-125, and section 802(b) of Pub. L. 114-125, set out as a note under section 211 of Title 6.

PRESUMPTION AS A TAXABLE SUBSTANCE FOR PRIOR DETERMINATIONS

Pub. L. 117-58, div. H, title II, §80201(c)(2), Nov. 15, 2021, 135 Stat. 1330, provided that: “Except as otherwise determined by the Secretary of the Treasury (or the Secretary’s delegate), any substance which was determined to be a taxable substance by reason of section 4672(a)(2) of the Internal Revenue Code of 1986 prior to the date of enactment of this Act [Nov. 15, 2021] shall continue to be treated as a taxable substance for purposes of such section after such date.”

PUBLICATION OF INITIAL LIST

Pub. L. 117-58, div. H, title II, §80201(c)(3), Nov. 15, 2021, 135 Stat. 1330, provided that: “Not later than January 1, 2022, the Secretary of the Treasury (or the Secretary’s delegate) shall publish an initial list of taxable substances under section 4672(a) of the Internal Revenue Code of 1986.”

**Subchapter D—Ozone-Depleting Chemicals, Etc.**

Sec.

4681. Imposition of tax.

4682. Definitions and special rules.

**§ 4681. Imposition of tax**

**(a) General rule**

There is hereby imposed a tax on—

(1) any ozone-depleting chemical sold or used by the manufacturer, producer, or importer thereof, and

(2) any imported taxable product sold or used by the importer thereof.

**(b) Amount of tax**

**(1) Ozone-depleting chemicals**

**(A) In general**

The amount of the tax imposed by subsection (a) on each pound of ozone-depleting chemical shall be an amount equal to—

(i) the base tax amount, multiplied by

(ii) the ozone-depletion factor for such chemical.

**(B) Base tax amount**

The base tax amount for purposes of subparagraph (A) with respect to any sale or use during any calendar year after 1995 shall be \$5.35 increased by 45 cents for each year after 1995.

**(2) Imported taxable product**

**(A) In general**

The amount of the tax imposed by subsection (a) on any imported taxable product shall be the amount of tax which would have been imposed by subsection (a) on the ozone-depleting chemicals used as materials in the manufacture or production of such product if such ozone-depleting chemicals had been sold in the United States on the date of the sale of such imported taxable product.

**(B) Certain rules to apply**

Rules similar to the rules of paragraphs (2) and (3) of section 4671(b) shall apply.

(Added Pub. L. 101-239, title VII, §7506(a), Dec. 19, 1989, 103 Stat. 2364; amended Pub. L. 101-508, title XI, §11203(c), Nov. 5, 1990, 104 Stat. 1388-422; Pub. L. 102-486, title XIX, §1931(a), Oct. 24, 1992, 106 Stat. 3029; Pub. L. 105-34, title XIV, §1432(c)(1), Aug. 5, 1997, 111 Stat. 1050.)

**Editorial Notes**

**PRIOR PROVISIONS**

A prior section 4681, added Pub. L. 96-510, title II, §231(a), Dec. 11, 1980, 94 Stat. 2804, was contained in subchapter C of this chapter prior to repeal by Pub. L. 99-499, title V, §514(a)(1), (c), Oct. 17, 1986, 100 Stat. 1767, effective Oct. 1, 1983, with provision for waiver of statute of limitations on claims for overpayment.

**AMENDMENTS**

1997—Subsec. (b)(1)(B). Pub. L. 105-34 added subpar. (B) and struck out heading and text of former subpar. (B). Text read as follows: “The base tax amount for purposes of subparagraph (A) with respect to any sale or use during a calendar year before 1996 with respect to any ozone-depleting chemical is the amount determined under the following table for such calendar year:

Calendar year:	Base tax amount:
1993 .....	3.35
1994 .....	4.35
1995 .....	5.35.”

Subsec. (b)(1)(C). Pub. L. 105-34 struck out heading and text of subpar. (C). Text read as follows: “The base tax amount for purposes of subparagraph (A) with respect to any sale or use of an ozone-depleting chemical during a calendar year after the last year specified in the table under subparagraph (B) applicable to such chemical shall be the base tax amount for such last year increased by 45 cents for each year after such last year.”

1992—Subsec. (b)(1)(B). Pub. L. 102-486 amended subpar. (B) generally, substituting present provisions for former provisions which provided for base tax amounts in cl. (i) of initially listed chemicals for 1990 to 1994 and in cl. (ii) of newly listed chemicals for 1991 to 1995.

1990—Subsec. (b)(1)(B). Pub. L. 101-508 amended subpar. (B) generally, designating existing provision as cl. (i), inserting “with respect to any ozone-depleting chemical other than a newly listed chemical (as defined in section 4682(d)(3)(C))”, and adding cl. (ii).

Subsec. (b)(1)(C). Pub. L. 101-508 amended subpar. (C) generally. Prior to amendment, subpar. (C) read as follows: “The base tax amount for purposes of subparagraph (A) with respect to any sale or use during a calendar year after 1994 shall be the base tax amount for 1994 increased by 45 cents for each year after 1994.”

**Statutory Notes and Related Subsidiaries**

**EFFECTIVE DATE OF 1992 AMENDMENT**

Pub. L. 102-486, title XIX, §1931(d), Oct. 24, 1992, 106 Stat. 3029, provided that: “The amendments made by this section [amending this section and section 4682 of this title] shall apply to taxable chemicals sold or used on or after January 1, 1993.”

**EFFECTIVE DATE OF 1990 AMENDMENT**

Pub. L. 101-508, title XI, §11203(e), Nov. 5, 1990, 104 Stat. 1388-423, provided that: “The amendments made by this section [amending this section and section 4682 of this title] shall take effect on January 1, 1991.”

**EFFECTIVE DATE**

Pub. L. 101-239, title VII, §7506(c), Dec. 19, 1989, 103 Stat. 2369, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting this subchapter] shall take effect on January 1, 1990.

“(2) NO DEPOSITS REQUIRED BEFORE APRIL 1, 1990.—No deposit of any tax imposed by subchapter D of chapter 38 of the Internal Revenue Code of 1986, as added by this section, shall be required to be made before April 1, 1990.

“(3) NOTIFICATION OF CHANGES IN INTERNATIONAL AGREEMENTS.—The Secretary of the Treasury or his delegate shall notify the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the Senate of changes in the Montreal Protocol and of other international agreements to which the United States is a signatory relating to ozone-depleting chemicals.”

**§ 4682. Definitions and special rules**

**(a) Ozone-depleting chemical**

For purposes of this subchapter—

**(1) In general**

The term “ozone-depleting chemical” means any substance—

(A) which, at the time of the sale or use by the manufacturer, producer, or importer, is listed as an ozone-depleting chemical in the table contained in paragraph (2), and

(B) which is manufactured or produced in the United States or entered into the United States for consumption, use, or warehousing.

**(2) Ozone-depleting chemicals**

Common name:	Chemical nomenclature:
CFC-11 .....	trichlorofluoromethane
CFC-12 .....	dichlorodifluoromethane
CFC-113 .....	trichlorotrifluoroethane
CFC-114 .....	1,2-dichloro-1,1,2,2-tetrafluoroethane
CFC-115 .....	chloropentafluoroethane
Halon-1211 .....	bromochlorodifluoromethane
Halon-1301 .....	bromotrifluoromethane
Halon-2402 .....	dibromotetrafluoroethane
Carbon tetrachloride	Tetrachloromethane
Methyl chloroform ....	1,1,1-trichloroethane
CFC-13 .....	CF3Cl
CFC-111 .....	C2FC15
CFC-112 .....	C2F2C14
CFC-211 .....	C3FC17
CFC-212 .....	C3F2C16
CFC-213 .....	C3F3C15
CFC-214 .....	C3F4C14
CFC-215 .....	C3F5C13
CFC-216 .....	C3F6C12
CFC-217 .....	C3F7C1.

**(b) Ozone-depletion factor**

For purposes of this subchapter, the term “ozone-depletion factor” means, with respect to an ozone-depleting chemical, the factor assigned to such chemical under the following table:

Ozone-depleting chemical:	Ozone-depletion factor:
CFC-11 .....	1.0
CFC-12 .....	1.0
CFC-113 .....	0.8
CFC-114 .....	1.0
CFC-115 .....	0.6
Halon-1211 .....	3.0
Halon-1301 .....	10.0
Halon-2402 .....	6.0
Carbon tetrachloride .....	1.1
Methyl chloroform .....	0.1
CFC-13 .....	1.0
CFC-111 .....	1.0