

“(3) In the case of—

“(A) a lease,

“(B) a contract for the sale of an article where it is provided that the price shall be paid by installments and title to the article sold does not pass until a future date notwithstanding partial payment by installments,

“(C) a conditional sale, or

“(D) a chattel mortgage arrangement wherein it is provided that the sale price shall be paid in installments,

entered into on or before the date of the enactment of this Act [Dec. 10, 1971], payments made after such date, with respect to the article leased or sold shall, for purposes of this subsection, be considered as payments made with respect to an article sold after such date, if the lessor or vendor establishes that the amount of payments payable after such date with respect to such article has been reduced by an amount equal to that portion of the tax applicable with respect to the lease or sale of such article which is due and payable after such date. If the lessor or vendor does not establish that the payments have been so reduced, they shall be treated as payments made in respect of an article sold before the day after the date of the enactment of this Act.”

EFFECTIVE DATE OF 1966 AMENDMENT

Pub. L. 89-523, §1(b), Aug. 1, 1966, 80 Stat. 331, provided that: “The amendments made by subsection (a) [amending this section] shall take effect on the first day of the first calendar quarter which begins more than 20 days after the date on which this Act is enacted [Aug. 1, 1966].”

EFFECTIVE DATE OF 1961 AMENDMENT

Amendment by Pub. L. 87-61 effective July 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 AMENDMENT

Pub. L. 86-440, §1(b), Apr. 22, 1960, 74 Stat. 81, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to articles sold 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 [April 22, 1960].”

EFFECTIVE DATE OF 1956 AMENDMENT

Amendment by act June 29, 1956, effective July 1, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

ALLOWANCE OF CREDIT OR REFUND OF OVERPAYMENT OF TAX IMPOSED

Pub. L. 96-596, §4(b), Dec. 24, 1980, 94 Stat. 3475, provided that, applicable to any tire adjustment between Mar. 31, 1978, and Jan. 1, 1983, the determination of any overpayment of tax imposed by former subsec. (a)(1) and (2) or subsec. (b) of this section arising by reason of an adjustment of a tire after the original sale pursuant to a warranty or guarantee, and the allowance of a credit or refund of any such overpayment, would be determined with the principles set forth in regulations and rulings in effect on Mar. 31, 1978.

§ 4072. Definitions

(a) Taxable tire

For purposes of this chapter, the term “taxable tire” means any tire of the type used on highway vehicles if wholly or in part made of rubber and if marked pursuant to Federal regulations for highway use.

(b) Rubber

For purposes of this chapter, the term “rubber” includes synthetic and substitute rubber.

(c) Tires of the type used on highway vehicles

For purposes of this part, the term “tires of the type used on highway vehicles” means tires of the type used on—

(1) motor vehicles which are highway vehicles, or

(2) vehicles of the type used in connection with motor vehicles which are highway vehicles.

Such term shall not include tires of a type used exclusively on vehicles described in section 4053(8).

(d) Biasply

For purposes of this part, the term “biasply tire” means a pneumatic tire on which the ply cords that extend to the beads are laid at alternate angles substantially less than 90 degrees to the centerline of the tread.

(e) Super single tire

For purposes of this part, the term “super single tire” means a single tire greater than 13 inches in cross section width designed to replace 2 tires in a dual fitment. Such term shall not include any tire designed for steering.

(Aug. 16, 1954, ch. 736, 68A Stat. 482; June 29, 1956, ch. 462, title II, §204(b), 70 Stat. 389; Pub. L. 98-369, div. A, title VII, §735(c)(3), July 18, 1984, 98 Stat. 982; Pub. L. 108-357, title VIII, §§851(c)(1), 869(b), Oct. 22, 2004, 118 Stat. 1608, 1623; Pub. L. 109-58, title XIII, §1364(a), Aug. 8, 2005, 119 Stat. 1060.)

AMENDMENTS

2005—Subsec. (e). Pub. L. 109-58 inserted at end “Such term shall not include any tire designed for steering.”

2004—Subsec. (a). Pub. L. 108-357, §869(b), added subsec. (a) and redesignated former subsec. (a) as (b).

Subsec. (b). Pub. L. 108-357, §869(b), redesignated subsec. (a) as (b). Former subsec. (b) redesignated (c).

Pub. L. 108-357, §851(c)(1), which directed amendment of par. (2) by inserting at end “Such term shall not include tires of a type used exclusively on vehicles described in section 4053(8).”, was executed by amending subsec. (b) by inserting that language after par. (2) to reflect the probable intent of Congress.

Subsecs. (c), (d). Pub. L. 108-357, §869(b), redesignated subsecs. (b) and (c) as (c) and (d), respectively. Former subsec. (d) redesignated (e).

Pub. L. 108-357, §869(b), added subsecs. (c) and (d).

Subsec. (e). Pub. L. 108-357, §869(b), redesignated subsec. (d) as (e).

1984—Subsecs. (b), (c). Pub. L. 98-369 redesignated subsec. (c) as (b) and struck out former subsec. (b) which defined “tread rubber”.

1956—Act June 29, 1956, substituted “Definitions” for “Definition of rubber” in section catchline.

Act June 29, 1956, designated existing provisions as subsec. (a) and added subsecs. (b) and (c).

EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-58, title XIII, §1364(b), Aug. 8, 2005, 119 Stat. 1060, provided that: “The amendment made by this section [amending this section] shall take effect as if included in section 869 of the American Jobs Creation Act of 2004 [Pub. L. 108-357].”

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, §851(c)(2), Oct. 22, 2004, 118 Stat. 1608, provided that: “The amendment made by this subsection [amending this section] shall take effect on the day after the date of the enactment of this Act [Oct. 22, 2004].”

Amendment by section 869(b) of Pub. L. 108-357 applicable to sales in calendar years beginning more than 30 days after Oct. 22, 2004, see section 869(e) of Pub. L. 108-357, set out as a note under section 4071 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 1956 AMENDMENT

Amendment by act June 29, 1956, effective July 1, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

§ 4073. Exemptions

The tax imposed by section 4071 shall not apply to tires sold for the exclusive use of the Department of Defense or the Coast Guard.

(Aug. 16, 1954, ch. 736, 68A Stat. 482; June 29, 1956, ch. 462, title II, §204(c), 70 Stat. 389; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title VII, §735(c)(4), July 18, 1984, 98 Stat. 982; Pub. L. 108-357, title VIII, §869(c), Oct. 22, 2004, 118 Stat. 1623.)

AMENDMENTS

2004—Pub. L. 108-357 amended section catchline and text generally. Prior to amendment, text read as follows: “The tax imposed by section 4071 shall not apply to tires of extruded tiring with an internal wire fastening agent.”

1984—Pub. L. 98-369 substituted “Exemption for tires with internal wire fastening” for “Exemptions” in section catchline, and in text struck out subsec. (a) relating to exemption from tax on tires not more than 20 inches in diameter and not more than 1¾ inches in cross section, struck out subsec. (c) relating to exemption from tax on tread rubber in certain cases, and struck out letter designation “(b)” and subsection heading for subsec. (b) thereby designating text of former subsec. (b) as entire text of section.

1976—Subsec. (c). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1956—Subsec. (c). Act June 29, 1956, added subsec. (c).

EFFECTIVE DATE OF 2004 AMENDMENT

Amendment by Pub. L. 108-357 applicable to sales in calendar years beginning more than 30 days after Oct. 22, 2004, see section 869(e) of Pub. L. 108-357, set out as a note under section 4071 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 1956 AMENDMENT

Amendment by act June 29, 1956, effective July 1, 1956, see section 211 of act June 29, 1956, set out as a note under section 4041 of this title.

PART III—PETROLEUM PRODUCTS

Subpart

- A. Motor and aviation fuels.
- B. Special provisions applicable to fuels tax.

AMENDMENTS

2004—Pub. L. 108-357, title VIII, §853(d)(2)(R), Oct. 22, 2004, 118 Stat. 1614, amended analysis generally, sub-

stituting items for subparts A “Motor and aviation fuels” and B “Special provisions applicable to fuels tax” for former items for subparts A “Gasoline and diesel fuel”, B “Aviation fuel”, and C “Special provisions applicable to petroleum products”.

1993—Pub. L. 103-66, title XIII, §13242(d)(43), Aug. 10, 1993, 107 Stat. 528, substituted “Gasoline and diesel fuel” for “Gasoline” in item for subpart A and “Aviation fuel” for “Diesel fuel and aviation fuel” in item for subpart B.

1987—Pub. L. 100-203, title X, §10502(d)(18), Dec. 22, 1987, 101 Stat. 1330-445, added item relating to subpart B.

1983—Pub. L. 97-424, title V, §515(b)(13), Jan. 6, 1983, 96 Stat. 2182, struck out the item for subpart B “Lubricating oil”.

SUBPART A—MOTOR AND AVIATION FUELS

Sec.

- 4081. Imposition of tax.
- 4082. Exemptions for diesel fuel and kerosene.
- 4083. Definitions; special rule; administrative authority.
- 4084. Cross references.

AMENDMENTS

2004—Pub. L. 108-357, title VIII, §853(d)(2)(S), Oct. 22, 2004, 118 Stat. 1614, substituted “Motor and Aviation Fuels” for “Gasoline and Diesel Fuel” in subpart heading.

1997—Pub. L. 105-34, title X, §1032(e)(3)(B), Aug. 5, 1997, 111 Stat. 935, inserted “and kerosene” after “diesel fuel” in item 4082.

1993—Pub. L. 103-66, title XIII, §13242(a), Aug. 10, 1993, 107 Stat. 514, substituted “Gasoline and Diesel Fuel” for “Gasoline” in subpart heading and amended section analysis generally, substituting “Exemptions for diesel fuel” for “Definitions” in item 4082 and “Definitions; special rule; administrative authority” for “Cross references” in item 4083 and adding item 4084.

1986—Pub. L. 99-514, title XVII, §1703(a), Oct. 22, 1986, 100 Stat. 2774, struck out item 4083 “Exemption of sales to producer” and redesignated former item 4084 as 4083.

1956—Act June 29, 1956, ch. 462, title II, §208(e)(2), 70 Stat. 397, substituted “Cross references” for “Relief of farmers from tax in case of gasoline used on the farm” in item 4084.

Act Apr. 2, 1956, ch. 160, §4(a)(2), 70 Stat. 90, added item 4084.

§ 4081. Imposition of tax

(a) Tax imposed

(1) Tax on removal, entry, or sale

(A) In general

There is hereby imposed a tax at the rate specified in paragraph (2) on—

- (i) the removal of a taxable fuel from any refinery,
- (ii) the removal of a taxable fuel from any terminal,
- (iii) the entry into the United States of any taxable fuel for consumption, use, or warehousing, and
- (iv) the sale of a taxable fuel to any person who is not registered under section 4101 unless there was a prior taxable removal or entry of such fuel under clause (i), (ii), or (iii).

(B) Exemption for bulk transfers to registered terminals or refineries

(i) In general

The tax imposed by this paragraph shall not apply to any removal or entry of a tax-