1953

Summary of the President's 1954 Budget

Summary of the Budget of the National Government of Canada for the Fiscal Year Ending March 31, 1954

Preliminary Digest of Suggestions for Internal Revenue Revision Submitted to the Joint Committee on Internal Revenue Taxation

Federal Excise-Tax and Collection Data

Estimates of Federal Receipts for Fiscal Years 1953 and 1954

Digest of Testimony Presented Before the Ways and Means Committee Relative to the President's Recommendations to Extend for Six Months the Excess-Profits Tax

Excess Profits Tax

Excise Tax on Admissions

Examples Illustrating the Application of Section 206 of H. R. 6426

Hearing - Reorganization of the Bureau of Internal Revenue - September 25, 1953

1954

Summary of the President's 1955 Budget

Summary of Committee on Finance Hearings on H. R. 8224, a Bill to Reduce Excise Taxes, and for Other Purposes

Present Law Individual Income, Estate Gift, and Excise Tax Rates

Historical Data Pertaining to the Individual Income Tax 1913-54

Comparison of Tax Burdens and Rates on a Single Person, a Head of Household, and a Married Couple

1955

The Internal Revenue Service - Its Reorganization and Administration

Federal Excise-Tax Data

Summary of the President's 1956 Budget

Data on Sections 462 and 452 of the Internal Revenue Code of 1954

Renegotiation Act of 1951 as Amended Through August 3, 1955

Cross-Reference Within the Internal Revenue Code of 1954 as of January 1, 1956

Alternative Plans for Reducing the Individual Income Tax Burden

1956

Report to the Subcommittee on Excise Tax Technical and Administrative Problems

Data on Minor Tax Bills Pending Before the Committee on Finance on January 6, 1956

Report of the Joint Committee on Internal Revenue Taxation Relating to Renegotiation

Terminology of the Internal Revenue Code of 1954

Application of the Tax on Transportation of Persons to Foreign Travel Under Present Law, H. R. 5265, as Passed by the House of Representatives, and H. R. 5265, as Passed by the Senate

Estimates of Federal Receipts for Fiscal Years 1956 and 1957

Summary of the Senate Amendments to Title II of H. R. 10660, the Highway Revenue Act of 1956

Data on Title II of H. R. 10660, the Highway Revenue Act of 1956

Renegotiation Act of 1951 Amended

FEDERAL EXCISE-TAX AND COLLECTION DATA

MARCH 1953

PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

UNITED STATES
GOVERNMENT PRINTING OFFICE
31491 WASHINGTON : 1953

JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

HOUSE

DANIEL A. REED, New York, *Chairman*
THOMAS A. JENKINS, Ohio
RICHARD M. SIMPSON, Pennsylvania
JERE COOPER, Tennessee
JOHN D. DINGELL, Michigan

SENATE

EUGENE D. MILLIKIN, Colorado, *Vice Chairman*
HUGH BUTLER, Nebraska
EDWARD MARTIN, Pennsylvania
WALTER F. GEORGE, Georgia
HARRY F. BYRD, Virginia

CONTENTS

FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1953*

	Present law rates [1]	For historical reference, see table—
Liquor taxes:		
Distilled spirits:		III
Domestic	$10.50 per proof or wine gallon if below proof.[2]	
Imported		
Imported perfumes containing distilled spirits		
Brandy		
Rectified spirits and wines, additional tax	30 cents per proof gallon	IV
Wines:		III
Still wines according to alcohol content by volume:		
Not over 14 percent	17 cents per wine gallon	
Over 14 percent to 21 percent	67 cents per wine gallon	
Over 21 percent to 24 percent	$2.25 per wine gallon	
Over 24 percent	$10.50 per proof or wine gallon	
Sparkling wines, liqueurs, and cordials:		
Champagne or sparkling wines	17 cents per ½ pint	
Artificially carbonated wines	12 cents per ½ pint	
Liqueurs, cordials, etc	12 cents per ½ pint	
Containing more than 24 percent alcohol if brandy only is contained therein.	$10.50 per proof or wine gallon	
Fermented malt liquors	$9 per barrel	III
Stamp taxes on distilled spirits:		IV
Container stamps	¼ cent per container of less than ½ pint; ½ pint or more, 1 cent.	
Case stamps, distilled spirits bottled in bond		
Export stamps, distilled spirits intended for export.	10 cents per package	
Special occupational taxes:		III
Wholesale dealers, distilled spirits and wines	$200 per year	
Retail dealers, distilled spirits and wines	$50 per year	
Rectifiers:		
Less than 500 barrels a year	$110 per year	
More than 500 barrels a year	$220 per year	
Manufacturers of stills or worms	$55 per year	
Stills or worms, each	$22	
Nonbeverage manufacturers, per annual withdrawals:		II
Not more than 25 proof-gallons	$25 per year	
Not more than 50 proof-gallons	$50 per year	
More than 50 proof-gallons	$100 per year	
Brewers:		III
Less than 500 barrels a year	$55 per brewery	
More than 500 barrels a year	$110 per brewery	
Wholesale dealers, fermented malt liquors	$100 per year	III
Retail dealers, fermented malt liquors	$22 per year	III
Temporary dealers in fermented malt liquors and wines.	$2.20 per month	III
Tobacco taxes:		
Cigarettes:		III
Small, weighing not more than 3 pounds per 1,000	$4 per 1,000	
Large, weighing more than 3 pounds per 1,000 [3]	$8.40 per 1,000	
Cigars:		
Small, weighing not more than 3 pounds per 1,000	75 cents per 1,000	IV
Large, weighing more than 3 pounds per 1,000 if intended to retail at—		III
Not over 2½ cents	$2.50 per 1,000	
Over 2½ to 4 cents	$3 per 1,000	
Over 4 to 6 cents	$4 per 1,000	
Over 6 to 8 cents	$7 per 1,000	
Over 8 to 15 cents	$10 per 1,000	
Over 15 to 20 cents	$15 per 1,000	
Over 20 cents	$20 per 1,000	
Tobacco, chewing and smoking	10 cents per pound	IV
Snuff	do	IV

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1953*—Continued

	Present law rates [1]	For historical reference, see table—
Tobacco taxes—Continued		
Cigarette paper and tubes:		IV
Paper, each package or book containing—		
Over 25 to 50 papers	½ cent	
Per additional 50 papers	do	
Cigarette tubes	1 cent per 50 or fraction	
Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law).	10 cents per pound	
Stamp taxes, documentary, etc.:		
Bond issues	11 cents per $100 face value or fraction.	III
Bond transfers	5 cents per $100 face value or fraction.	III
Stock issues:		III
Par or face value	11 cents per $100 par or face value	
No par or face value—actual value $100 or more per share.	11 cents per $100	
No par or face value—actual value less than $100 per share.	3 cents each $20 or fraction	
Stock transfers:		III
Par or face value	5 cents per $100 par or face value	
No par or face value	5 cents per share	
With or without par or face value if selling price is $20 or more.	6 cents per share	
Deeds, real estate, conveyances, etc	55 cents on amount over $100 and not over $500; 55 cents on each additional $500.	III
Foreign insurance policies:		
Life, sickness, accident, annuity contracts, and contracts of reinsurance.	1 cent per dollar or fraction of premium.	II
Other	4 cents per dollar or fraction of premium.	III
Playing cards	13 cents per pack of not more than 54.	III
Silver bullion sales or transfers of amount by which selling price exceeds cost plus allowed expenses.	50 percent	IV
Manufacturers' excise taxes (based on manufacturers' sales price):		
Automobiles, etc.:		III
Automobiles, passenger, auto trailers [4] and motorcycles.	10 percent	
Automobile trucks, trailers, buses, road tractors	8 percent	
Parts and accessories [5]	do	
Tires [6]	5 cents per pound	
Tubes	9 cents per pound	
Business and store machines (except retail cash registers).	10 percent	II
Cigarette, cigar and pipe mechanical lighters [7]	15 percent	II
Electric, gas, and oil appliances [8]	10 percent	II
Electric-light bulbs and tubes	20 percent	II
Firearms, shells, pistols, and revolvers	11 percent	III
Fountain pens, mechanical pencils, ball-point pens [7]	15 percent	II
Gasoline	2 cents per gallon	III
Lubricating oil	6 cents per gallon	III
Matches:		
Ordinary	2 cents per 1,000	II
Fancy wood	5½ cents per 1,000	III
White phosphorus	2 cents per 100	IV
Musical instruments	10 percent	II
Phonographs and phonograph records	do	II
Photographic apparatus and equipment: [9]		II
Cameras	20 percent	
Unexposed film	do	
Radio receiving sets, components, etc.[10]	10 percent	III
Refrigerators, refrigerating apparatus, air-conditioners and quick-freeze units.[11]	do	II, III
Sporting goods and equipment [12]	15 percent	II
Television sets, components, etc	10 percent	II
Retailers' excise taxes (based on retailers' sales price):		II
Furs and fur articles	20 percent	
Jewelry, etc.[13]	do	
Luggage, handbags, wallets, etc	do	
Toilet preparations [14]	do	
Miscellaneuos taxes:		
Admissions:		
Generally [15]	1 cent for each 5 cents or major fraction.	III
Excess charges by proprietor	50 percent of excess charge	IV

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1953*—Continued

	Present law rates [1]	For historical reference, see table—
Miscellaneous taxes—Continued		
Admissions—Continued		
Leases of boxes or seats	20 percent of amount charged for similar accommodations.	III
Ticket broker sales in excess of regular price	20 percent of excess charge	III
Cabarets, roof gardens, etc.[16]	20 percent of taxable amount	III
Bowling alleys, billiard and pool tables	$20 per alley or table per year	II
Club dues and initiation fees	20 percent of amount paid	III
Coconut and other vegetable oils processed, first domestic processing.	3 cents per pound	IV
Coin-operated amusement or gaming devices:		II
Amusement or music machines	$10 per machine per year	
Gaming devices	$250 per machine per year	
Diesel fuel used for highway vehicles	2 cents per gallon	II
Leases of safe-deposit boxes	20 percent of amount collected	III
Oleomargarine, adulterated butter, filled cheese:		IV
Oleomargarine, imported only, in addition to import duties.	15 cents per pound	
Adulterated or processed butter:		
Adulterated butter:		
Adulterated butter	10 cents per pound	
Manufacturers	$600 per year	
Wholesale dealers	$480 per year	
Retail dealers	$48 per year	
Processed butter:		
Processed butter	¼ cent per pound	
Manufacturers	$50 per year	
Filled cheese:		
Domestic	1 cent per pound	
Imported, in addition to import duties	8 cents per pound	
Manufacturers, per factory	$400 per year	
Wholesale dealers	$250 per year	
Retail dealers	$12 per year	
Sugar (manufactured in United States or imported)		IV
Testing 92 sugar degrees	0.465 cent per pound	
Each additional degree (fractions in proportion)	0.00875 cent per pound	
Testing less than 92 sugar degrees	0.5144 cent per pound	
Telephone, telegraph, radio, and cable facilities, etc.:		
Local telephone service	15 percent of amount charged	II
Telephone or radio-telephone messages, toll charges over 24 cents.[17]	25 percent of amount charged	III
Domestic telegraph, cable, and radio dispatches	15 percent of amount charged	III
International telegraph, cable, or radio dispatches	10 percent of amount charged	III
Leased-wire service, teletypewriter, or talking circuit special service.	25 percent of amount charged	III
Wire and equipment service (quotation service, burglar alarm, etc.).	8 percent of amount charged	III
Transportation of oil by pipeline	4½ percent of amount charged	III
Transportation of persons:		II
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	None	
Amounts paid, 35 cents or less	do	
Amounts paid, over 35 cents, generally [18]	15 percent of amount paid	
Seats and berths	do	
Transportation of property:		II
Coal	4 cents per short ton	
All other [19]	3 percent of amount paid	
Wagering:		II
Wagers (except pari-mutuel)	10 percent of amount wagered	
Occupation of accepting taxable wagers	$50 per year	
All other miscellaneous excise taxes:		IV
Bank circulation, etc., taxes:		
Circulation of national bank notes:		
Notes secured by 2-percent bonds	½ of 1 percent	
Other notes	1 percent	
Circulation other than of national banks:		
On average circulation outstanding:		
Entire circulation, each month	1/12 of 1 percent	
Circulation exceeding 90 percent of capital each month (additional tax).	⅙ of 1 percent	
Circulation paid out	10 percent	
Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year.	25 percent	
Canal Zone taxes	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).	

See footnotes at end of table, p. 4.

TABLE I—*Excise taxes in effect Jan. 1, 1953*—Continued

	Present law rates [1]	For historical reference, see table—
All other miscellaneous excise taxes—Continued		IV
Cotton futures (subject to many conditions)	2 cents per pound	
Firearms (National Firearms Act):		
Certain short 2-barrel guns:		
Sale or transfer	$1 per firearm	
Importers or manufacturers	$25 per year	
Dealers	$1 per year	
Machine guns, silencers, etc.:		
Sale or transfer	$200 per firearm	
Importers or manufacturers	$500 per year	
Dealers	$200 per year	
Pawnbrokers	$300 per year	
Import taxes. (See table IV.)		
Marihuana:		
Transfers to registered persons	$1 per ounce	
Transfers to unregistered persons	$100 per ounce	
Importers, manufacturers, and compounders	$24 per year	
Producers	$1 per year	
Practitioners	do	
Persons engaged in laboratory research	do	
Persons other than practitioners who deal in, dispense or give away.	$3 per year	
Opium:		
Opium and coca leaves, etc	1 cent per ounce	
Opium for smoking	$300 per pound	
Importers, manufacturers, producers, and compounders.	$24 per year	
Wholesale dealers	$12 per year	
Retail dealers	$3 per year	
Practitioners	$1 per year	
Persons engaged in laboratory research	do	
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do	

[1] See tables referred to in last column for historical data.

[2] Draw-back of $9.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of $1 per proof gallon.

[3] Large cigarettes measuring over 6½ inches long, counting each 2¾ inches as 1 cigarette, taxed as small cigarettes.

[4] House trailers exempt.

[5] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

[6] Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.

[7] Those which were subject to the 20 percent retail jewelry tax prior to Revenue Act of 1951 will continue to be taxed at that rate.

[8] The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.

[9] Commercial and industrial types exempt. Tax applies only to film, cameras, and lenses.

[10] Communication, detection or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the U. S. Government.

[11] The tax does not apply to refrigeration components sold to wholesalers or retailers where the components are held for resale to manufacturers of refrigeration or freezing equipment.

[12] Tax base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.

[13] Silver-plated flatware, watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces exempt. Watches retailing for not more than $65 and alarm clocks retailing at not more than $5 taxed at 10 percent.

[14] Baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

[15] Admissions accruing to specified educational, religious, and charitable institutions, and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

[16] Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

[17] Calls from combat zones initiated by members of the Armed Forces exempt.

[18] Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a part in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.

[19] Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

TABLE II.—*New excise taxes imposed during or subsequent to World War II and still in effect*

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of— 1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)
Liquor taxes:					
Distilled spirits, occupational taxes:					
Nonbeverage manufacturers, per annual withdrawals:					
Not more than 25 proof gallons	Per annum		$25	No change	No change.
Not more than 50 proof gallons	do		$50	do	Do.
More than 50 proof gallons	do		$100	do	Do.
Stamp taxes, documentary, foreign insurance policies:					
Life, sickness, accident, and annuity contracts	Per dollar or fraction of premiums		1 cent	do	Do.
Reinsurance policies	do		do	do	Do.
Manufacturers' excise taxes:					
Business and store machines	Manufacturers' sales price	10 percent	No change [1]	do	Do.
Cigarette, cigar, and pipe lighters [2]	do				15 percent.
Electric, gas, and oil appliances	do	10 percent	No change	No change [3]	No change.[4]
Electric light bulbs and tubes	do	5 percent	do	20 percent	Do.
Fountain pens, ball point pens, mechanical pencils [2]	do				15 percent.
Luggage	do	10 percent	No change	Suspended: Retailers' tax substituted.	
Matches, ordinary	Per thousand	2 cents	do	No change	No change.
Musical instruments	Manufacturers' sales price	10 percent	do	do	Do.
Phonographs and phonograph records	do	do	do	do	Do.
Photographic apparatus:					
Cameras, generally	do	do	25 percent [5]	do	20 percent.[6]
Unexposed films, photographic plates, etc	do	do	15 percent	do	Do.[6]
Refrigerating apparatus; air-conditioning units [7]	do	do	No change	do	No change [8]
Sporting goods and equipment	do	do	do	do	15 percent.[9]
Television sets, components, etc.[7]	do				10 percent.[7]
Retailers' excise taxes:					
Jewelry [10]	Retailers' sales price	10 percent	No change [11]	20 percent [12]	No change.
Fur articles of which fur is component of chief value [10] [13]	do	do	do	do	Do.
Luggage, handbags, wallets, etc	do			do [14]	Do.
Toilet preparations	do	10 percent	No change	do	Do.[15]
Miscellaneous taxes:					
Bowling alleys, billiard and pool tables	Each alley or table per year	$10	do	$20	Do.
Coin-operated machines:					
Amusement devices	Each machine per year	$10	do.[16]	No change	Do.
Gaming devices [17]	do	$50	$100	do	$250.
Diesel fuel used for highway vehicles	Per gallon				2 cents.
Telephone, telegraph, radio messages, etc.: Local telephone service.	Amount charged	6 percent	10 percent	15 percent	No change.

See footnotes at end of table, p. 6.

TABLE II.—*New excise taxes imposed during or subsequent to World War II and still in effect*—Continued

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of— 1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)
Miscellaneous taxes—Continued					
Transportation:					
Transportation of persons:					
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	Amount paid	None	None	None	None.
Amount paid, 35 cents or less	do	do	do	do	Do.
Amount paid, over 35 cents, generally	do	5 percent	10 percent [18]	15 percent	No change.[19]
Seats and berths	do	do	do	do	Do.
Transportation of property:					
Coal	Each short ton		4 cents	No change	Do.
All other	Amount paid		3 percent	do	Do.[20]
Wagering:					
Wagers (except pari mutuels)	Amount wagered				10 percent.
Occupation of accepting taxable wagers	Per year				$50.

[1] Cash registers of the type used in registering over-the-counter retail sales exempt.
[2] Those which were subject to the 20-percent retail jewelry tax prior to passage of the Revenue Act of 1951, will continue to be taxed at that rate.
[3] Household-type electric vacuum cleaners exempt.
[4] The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.
[5] Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.
[6] Commercial and industrial types exempt. Tax applies only to cameras, film, and lenses.
[7] All commercial refrigerating apparatus and air-conditioners exempt. Revenue Act of 1950 imposed 10-percent manufacturers' tax on quick-freeze units and television sets, components, etc.
[8] Components sold to wholesalers or retailers for resale to manufacturers of refrigeration equipment exempt.
[9] Base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.
[10] Under the Revenue Act of 1950, jewelry and furs sold at auction made subject to 20-percent retailers' excise tax except in the case of auction sales held in private homes, that portion which does not exceed $100 is exempt.
[11] Additional exemption including watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces.
[12] Silver-plated flatware exempt. Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent.
[13] Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.
[14] Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.
[15] Exempts baby powders, oils, and lotions, barber and beauty shop supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes.
[16] Definition extended to include music machines.
[17] Revenue Act of 1950 increased rates to $150 per machine per year.
[18] Special-rate furlough tickets exempt.
[19] Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.
[20] Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war*

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—				
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)
Liquor taxes:							
Distilled spirits:							
Domestic	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6 [1]	$9 [1]	$10.50.[1]
Imported	do	$2.25	$3	$4	$6	$9	$10.50.
Brandy	do	$2	$2.75	$4	$6	$9	$10.50.
Wines:							
Still wines according to alcohol content by volume:							
Not over 14 percent	Per wine gallon	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents.
Over 14 percent to 21 percent	do	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents.
Over 21 percent to 24 percent	do	20 cents	30 cents	65 cents	$1	$2	$2.25.
Over 24 percent	Per proof or wine gallon	$2.25	$3	$4	$6	$9	$10.50.
Sparkling wines, liqueurs, and cordials:							
Champagne or sparkling wines	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents.
Artificially carbonated wines	do	1¼ cents per pint	1½ cents	3½ cents	5 cents	10 cents	12 cents.
Liqueurs, cordials, etc	do	1¼ cents	do	do	do	do	Do.
Containing more than 24 percent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	$2	$2.75	$4	$6	$9	$10.50.
Fermented malt liquors	Per barrel	$5	$6	No change	$7	$8	$9.
Special occupational taxes:							
Wholesale dealers, distilled spirits and wines.	Per year	$100	$110	do	No change	No change	$200.
Retail dealers, distilled spirits and wines	do	$25	$27.50	do	do	do	$50.
Rectifiers:							
Less than 500 barrels a year	do	$100	$110	do	do	do	No change.
500 barrels or more a year	do	$200	$220	do	do	do	Do.
Manufacturers of stills or worms	do	$50	$55	do	do	do	Do.
Stills or worms	Per still or worm	$20	$22	do	do	do	Do.
Brewers:							
Production less than 500 barrels a year.	Per brewery	$50	$55	do	do	do	Do.
Production over 500 barrels a year	do	$100	$110	do	do	do	Do.
Wholesale dealers, fermented malt liquors.	Per year	$50	$55	do	do	do	$100.
Retail dealers, fermented malt liquors	do	$20	$22	do	do	do	No change.
Temporary dealers, fermented malt liquors and wines	Per month	$2	$2.20	do	do	do	Do.

See footnotes at end of table, p. 10.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of— 1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)
Tobacco taxes:							
Cigarettes:							
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3.25	No change	$3.50	No change	$4.
Large, weighing more than 3 pounds per 1,000.[2]	do	$7.20	$7.80	do	$8.40	do	No change.
Cigars:							
Large, weighing more than 3 pounds per 1,000 if intended to retail at—							
Not over 2½ cents	do	$2	No change	do	$2.50	do	Do.
Over 2½ cents to 4 cents	do	$2	do	do	$3	do	Do.
Over 4 cents to 5 cents	do	$2	do	do	$4	do	Do.
Over 5 cents to 6 cents	do	$3	do	do	$4	do	Do.
Over 6 cents to 8 cents	do	$3	do	do	$7	do	Do.
Over 8 cents to 15 cents	do	$5	do	do	$10	do	Do.
Over 15 cents to 20 cents	do	$10.50	do	do	$15	do	Do.
Over 20 cents	do	$13.50	do	do	$20	do	Do.
Stamp taxes, documentary, etc.:							
Bond issues	Each $100 of face value or fraction.	10 cents	11 cents	do	No change	do	Do.
Bond transfers	do	4 cents	5 cents	do	do	do	Do.
Stock issues:							
Par or face value	Each $100 par or face value	10 cents	11 cents	do	do	do	Do.
No par or face value—actual value $100 or more per share.	Each $100 or fraction	do	do	do	do	do	Do.
No par or face value—actual value less than $100 per share.	Each $20 or fraction	2 cents	3 cents	do	do	do	Do.
Stock transfers:							
Par or face value	Each $100 par or face value	4 cents	5 cents	do	do	do	Do.
Without par or face value	Per share	do	do	do	do	do	Do.
With or without par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	Do.
Deeds, conveyances, etc.:							
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	55 cents	do	do	do	Do.
Value over $500	Each additional $500 or fraction.	do	do	do	do	do	Do.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	4 cents	do	do	do	Do.

Passage tickets to foreign port:							
Costing over $10 and not over $30	Price paid	$1	$1.10	do	do	do	Repealed by Excise Tax Act of 1947.
Costing over $30 and not over $60	do	$3	$3.50	do	do	do	
Costing over $60	do	$5	$5.50	do	do	do	
Playing cards	Per package of not more than 54.	10 cents	11 cents	13 cents	do	do	No change.
Manufacturers' excise taxes:							
Automobiles, etc.:							
Automobiles, passenger, auto trailers, and motorcycles.	Manufacturers' sales price	3 percent	3½ percent	7 percent	do	do	10 percent.[3]
Automobile trucks, trailers, buses, road tractors.	do	2 percent	2½ percent	5 percent	do	do	8 percent.
Parts and accessories	do	do	do	do	do	do	Do.[4]
Tires and tubes:							
Inner tubes	Per pound	4 cents	4½ cents	9 cents	do	do	No change.
Tires	do	2¼ cents	2½ cents	5 cents	do	do	Do.[5]
Electrical energy	Manufacturers' sales price.	3 percent	3⅓ percent	No change	do	do	Repealed.
Firearms, shells, pistols, and revolvers	do	10 percent	11 percent	do	do	do	No change.
Gasoline	Per gallon	1 cent	1½ cents	do	do	do	2 cents.
Lubricating oils	do	4 cents	4½ cents	do	6 cents	do	No change.
Matches, wood, fancy	Per 1,000	5 cents	5½ cents	do	No change	do	Do.
Radio and radio accessories	Manufacturers' sales price.	5 percent	5½ percent	10 percent	do	do	Do.[6]
Refrigerators, household types	do	do	do	do	do	do	Do.[7]
Toilet preparations	do	10 percent	11 percent	Repealed; retailers' tax substituted.			
Miscellaneous taxes:							
Admissions:							
General	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change	1 cent for each 5 cents or major fraction.	No change.[8]
Leases of boxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent	Do.
Cabarets, roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[9]	2 cents for each 10 cents or fraction.[9]	5 percent[10]	do	30 percent, later reduced to 20 percent.	Do.[11]
Ticket broker sales in excess of regular price.	Excess charge	10 percent	11 percent	No change	do	20 percent	Do.
Club dues and initiation fees	Amount paid	do[12]	do	do[13]	do	do	Do.
Leases of safe-deposit boxes	Amount collected	do	do	20 percent	do	No change	Do.
Telephone, telegraph, and radio messages:							
Cable and radio messages:							
Domestic	Amount charged	10 cents per message.	No change	10 percent	15 percent	25 percent	15 percent.
International	do	do	do	do	No change	No change	No change.
Leased wires	do	5 percent	do	do	15 percent	25 percent	Do.
Telegraph messages:							
Domestic	do	do	do	do	do	do	15 percent.
International	do	do	do	do	No change	No change	No change.

See footnotes at end of table, p. 10.

TABLE III.—*Excise taxes in effect prior to World War II which were increased during or subsequent to the war*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—				
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)
Miscellaneous taxes—Continued							
Telephone, telegraph, and radio messages—Con.							
Telephone toll service:							
Charge more than 24 cents and less than 50 cents.	Amount charged	None	None				
Charge more than 50 cents and less than $1.	do	10 cents	No change	5 cents for each 50 cents or fraction.	20 percent	25 percent	No change.[14]
Charge more than $1 and less than $2.	do	15 cents	do				
Charge more than $2	do	20 cents	do				
Wire and equipment service	do	5 percent	do	No change	No change	8 percent	Do.
Transportation of oil by pipeline	Amount paid	4 percent	4½ percent	do	do	No change.	Do.

[1] Draw-back of $3.75 per gallon, $6 per gallon, and $9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

[2] Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.

[3] House trailers exempt.

[4] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers, and tire chains.

[5] Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent exempt.

[6] Communication, detection, or navigation receivers of the type used in commercial, military, or marine installations are exempt if sold to the United States Government.

[7] Tax does not apply to refrigeration components sold to wholesalers or retailers where the components are held for resale to manufacturers of refrigeration or freezing equipment.

[8] Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

[9] Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts 50 cents or less exempt.

[10] Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.

[11] Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

[12] Dues of $25 or less and initiation fees of $10 or less exempt.

[13] Dues of $10 or less and initiation fees of $10 or less exempt.

[14] Calls from combat zones initiated by members of the Armed Forces exempt.

Table IV.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
TOBACCO TAXES		
Cigarette papers:		
Package of 26–50 sheets	1917	½ cent.
Per additional 50 sheets or fraction thereof	1919	Do.
Cigarette tubes, per 50 or fraction thereof	1919	1 cent.
Cigars: Weighing not more than 3 pounds per M	1926	75 cents.
Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound.	1919	18 cents.[1]
Tobacco and snuff, per pound	1919	Do.[1]
LIQUOR TAXES		
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon.	1919	30 cents.
Stamp taxes:		
Container stamps:		
Per container of less than ½ pint	1934	¼ cent.
Per container, ½ pint or more	1934	1 cent.
Export stamps, distilled spirits intended for export, per package.	In effect Dec. 31, 1913.	10 cents.
DOCUMENTARY, ETC., STAMPS		
Silver bullion sales or transfers, of amount by which the selling price exceeds cost plus allowed expenses.	1934	50 percent.
EXCISE AND MISCELLANEOUS TAXES		
Admissions: Sold by proprietor in excess of established price, of excess price.	1919	50 percent.
Adulterated and processed butter:		
Adulterated butter, per pound	In effect Dec. 31, 1913.	10 cents.
Manufacturers, per year	do	$600.
Retailers, per year	do	$48.
Wholesalers, per year	do	$480.
Processed butter, per pound	do	¼ cent.
Manufacturers, per year	do	$50.
Bank circulation, etc., taxes:		
Circulation of national bank notes:		
Notes secured by 2 percent bonds	In effect Dec. 31, 1913.	½ of 1 percent.
Other notes	do	1 percent.
Circulation other than of national banks:[2]		
On average circulation outstanding:		
Entire circulation, each month	In effect Dec. 31, 1913.	1/12 of 1 percent.
Circulation exceeding 90 percent of capital, each month (additional tax).	do	⅙ of 1 percent.
Circulation paid out	do	10 percent.
Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year.	1937	25 percent.
Canal Zone taxes	1916	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings)
Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound.	1914	2 cents.
Filled cheese:		
Domestic, per pound	In effect Dec. 31, 1913.	1 cent.
Imported, per pound in addition to import duties	do	8 cents.
Manufacturers, per factory per year	do	$400.
Retail dealers, per year	do	$12.
Wholesale dealers, per year	do	$250.
Firearms (machine guns and short-barrelled firearms):[3]		
Dealers, per year	1934	$200.
Importers or manufacturers, per year	1934	$500.
Pawnbrokers, per year	1934	$300.
Transfer of firearms, per firearm	1934	$200.

See footnotes at end of table, p. 13.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*—Continued

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
EXCISE AND MISCELLANEOUS TAXES—continued		
Import excise taxes:		
Coal, coke, etc., per 100 pounds [4] [5]	1932	10 cents.
Copper and copper concentrates:		
Articles containing 4 percent or more of copper, by weight.[5]	1932	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value, per pound.[5]	1932	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930, per pound of copper therein.[5]	1932	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil) per gallon.[5]	1932	½ cent.
Gasoline and other motor fuel, per gallon [5]	1932	2½ cents.
Hempseed, per pound	1938	1.24 cents.
Lubricating oils, per gallon [5]	1932	4 cents.
Lumber, except flooring of maple, birch, and beech, and northern white pine, Norway pine, and western white spruce, per M feet.[5]	1932	$3.[6]
Oils: [7]		
Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil) per pound.	1936	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil or any combination of the foregoing, etc., per pound.[8]	1934	3 cents.
Paraffin and other petroleum wax products, per pound [5]	1932	1 cent.
Perilla seed, per pound	1938	1.38 cents.
Rapeseed, kapok seed, per pound	1936	2 cents.
Sesame seed, per pound	1938	1.18 cents.
Matches: White phosphorous, per 100	In effect Dec. 31, 1913.	2 cents.
Narcotics:		
Marihuana:		
Importers, manufacturers, and compounders, per year	1937	$24.
Persons engaged in laboratory research, per year	1937	$1.
Persons other than practitioners, who deal in, dispense, or give away, per year.	1937	$3.
Practitioners, per year	1937	$1.
Producers, per year	1937	$1.
Transfers of:		
To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$1.
To any person who has not paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$100.
Opium:		
Importers, manufacturers, and compounders, per year	1919	$24.
Opium, coca leaves, etc., per ounce	1919	1 cent.
Opium manufactured for smoking purposes, per pound	1914	$300.
Persons engaged in laboratory research, per year	1936	$1.
Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year.	1914	$1.
Practitioners, per year	1926	$1.
Retail dealers, per year	1928	$3.
Wholesale dealers, per year	1919	$12.
Oils, first domestic processing:		
Coconut, per pound [9]	1934	3 cents.[10]
Palm, except oil used in the manufacture of tin plate, terneplate, or subsequent use of palm oil residue resulting therefrom, and oil used in manufacture of iron or steel products, per pound.[11]	1934	3 cents.
Palm kernel, per pound	1934	3 cents.
Oleomargarine: [12]		
Imported, per pound in addition to import duties	In effect Dec. 31, 1913.	15 cents.

See footnotes at end of table, p. 13.

TABLE IV.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war*—Continued

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
EXCISE AND MISCELLANEOUS TAXES—continued		
Sugar taxes:		
Excise tax on manufacture of sugar in the United States:		
Testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion.
Testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
Import compensating tax:		
All manufactured sugar testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional, and fraction of a degree in proportion.
All manufactured sugar testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
All articles composed in chief value of manufactured sugar, per pound of total sugars therein.	1937	Do.

[1] Rate reduced to 10 cents by Revenue Act of 1951.

[2] Outstanding circulation exempt from taxation (1) whenever such circulation of any bank, association, corporation, company or person is reduced to not over 5 percent of the chartered or declared capital existing at the time the same was issued; (2) whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par and (3) whenever any bank is insolvent or bankrupt.

[3] Firearms are defined to include shotguns and rifles with barrels of less than 18 inches in length, other guns capable of being concealed (except pistols and revolvers), machine guns, and mufflers and silencers. The law provides that: In the case of manufacturers and dealers in guns with 2 attached barrels from which only a single discharge can be made from either barrel without manual reloading, the tax shall be $25 per year for manufacturers and $1 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more in length, shall be at the rate of $1.

[4] Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

[5] Tax made permanent by eliminating expiration date of July 1, 1945 (Revenue Act, 1941).

[6] The rate was reduced to $1.50 per M feet under the trade agreement with Canada effective Jan. 1, 1936. This rate applies also to imports of lumber from other countries having trade agreements with the United States. Lumber imported from Cuba is taxed at the rate of $1.20 per M feet in accordance with treaty provisions granting products from Cuba a rate 20 percent below that granted products from any other country having a trade agreement with the United States.

[7] Tax does not apply to any article, merchandise, or combination if any coconut oil or derivative thereof produced in Guam or American Samoa is contained therein.

[8] No whale oil (except sperm oil), fish oil, or marine animal oil of any kind may enter tax-free unless such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

[9] Tax collected on processing of coconut oil from the Philippines paid into the Philippine treasury. 1941 act provided that taxes collected with respect to coconut oil wholly of the production of Guam or American Samoa or produced from materials wholly of the growth or production of Guam or American Samoa, held as separate funds and paid to the treasury of Guam or American Samoa.

[10] Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States.

[11] Exemption of palm oil used in the manufacture of iron or steel products was provided for by 1942 act.

[12] All oleomargarine taxes except imported repealed by Public Law 459, 81st Cong., 2d sess. Effective July 1, 1950.

TABLE V.—*Excise tax rates in effect as of certain specified dates*

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1952
Liquor taxes:					
Distilled spirits:					
Domestic and imported	Per proof or wine gallon if below proof.	$1,10 [1]	$2.25	$9 [2]	$10.50.[2]
Brandy		$1.10	$2.00	$9	$10.50.
Imported perfumes containing distilled spirits.	Per wine gallon	$1.10	$2.25	$9	$10.50.
Rectified spirits and wines, additional tax	Per proof gallon	30 cents	30 cents	30 cents	30 cents.
Wines:					
Still wines according to alcohol content by volume:					
Not over 14 percent	Per wine gallon	4 cents	5 cents	15 cents	17 cents.
Over 14 percent to 21 percent	do	10 cents	10 cents	60 cents	67 cents.
Over 21 percent to 24 percent	do	25 cents	20 cents	$2	$2.25.
Over 24 percent	Per proof or wine gallon	$1.10	$2.25	$9	$10.50.
Sparkling wines, liqueurs, and cordials:					
Champagne or sparkling wines	Per half pint	12 cents	2½ cents	15 cents	17 cents.
Artifically carbonated wines	do	6 cents	1¼ cents per pint	10 cents	12 cents.
Liqueurs, cordials, etc	do	do	1¼ cents	do	Do.
Fermented malt liquors	Per barrel	$6	$5	$8	$9.
Stamp taxes on distilled spirits:					
Container stamps	Per container		Less than ½ pint ¼ cent; ½ pint or more 1 cent.	Less than ½ pint ¼ cent; ½ pint or more 1 cent.	Less than ½ pint ¼ cent; ½ pint or more 1 cent.
Case stamps, distilled spirits bottled in bond.					
Export stamps, distilled spirits intended for export.	Per package	10 cents	10 cents	10 cents	10 cents.
Special occupational taxes:					
Wholesale dealers, distilled spirits and wines.	Per year	$100 [1]	$100	$110	$200.
Retail dealers, distilled spirits and wines.	do	$25 [1]	$25	$27.50	$50.
Rectifiers:					
Less than 500 barrels a year	do	$100 [1]	$100	$110	$110.
More than 500 barrels a year	do	$200 [1]	$200	$220	$220.
Manufacturers of stills or worms	do	$50 [1]	$50	$55	$55.
Stills or worms	Per still or worm	$20	$20	$22	$22
Nonbeverage manufacturers, per annual withdrawals:					
Not more than 25 proof gallons	Per year			$25	$25.
Not more than 50 proof gallons	do			$50	$50.
More than 50 proof gallons	do			$100	$100.
Brewers:					
Production less than 500 barrels a year.	Per brewery	$50 [1]	$50	$55	$55.
Production more than 500 barrels a year.	do	$100 [1]	$100	$110	$110.

Wholesale dealers, fermented malt liquors.	Per year	$50	$50	$55	$100.
Retail dealers, fermented malt liquors	do	$20	$20	$22	$22.
Temporary dealers, fermented malt liquors and wine.	Per month	$2	$2	$2.20	$2.20.
Tobacco taxes:					
Cigarettes:					
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3	$3.50	$4.
Large, weighing more than 3 pounds per 1,000.	do	$7.20	$7.20 [3]	$8.40 [3]	$8.40.[3]
Cigars:					
Small, weighing not more than 3 pounds per 1,000.	do	75 cents	75 cents	75 cents	75 cents.
Large, weighing more than 3 pounds per 1,000 if intended to retail at—					
Not over 2½ cents	do	$2	$2	$2.50	$2.50.
Over 2½ cents to 4 cents	do	$2	$2	$3	$3.
Over 4 cents to 5 cents	do	$2	$2	$4	$4.
Over 5 cents to 6 cents	do	$3	$3	$4	$4.
Over 6 cents to 8 cents	do	$3	$3	$7	$7.
Over 8 cents to 15 cents	do	$5	$5	$10	$10.
Over 15 cents to 20 cents	do	$10.50	$10.50	$15	$15.
Over 20 cents	do	$13.50	$13.50	$20	$20.
Tobacco, chewing and smoking	Per pound	18 cents	18 cents	18 cents	10 cents.
Snuff	do	do	do	do	Do.
Cigarette papers:					
Package of 26–50 sheets	Per package	½ cent	½ cent	½ cent	½ cent.
Additional 50 sheets or fraction	Per 50 or fraction	do	do	do	Do.
Cigarette tubes	do	1 cent	1 cent	1 cent	1 cent.
Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law).	Per pound	18 cents	18 cents	18 cents	10 cents.
Stamp taxes, documentary, etc.:					
Bond issues	Each $100 of face value or fraction.	10 cents	10 cents	11 cents	11 cents.
Bond transfers	do	4 cents	4 cents	5 cents	5 cents.
Stock issues:					
Par or face value	Each $100 par or face value.	10 cents	10 cents	11 cents	11 cents.
No par or face value—actual value $100 or more per share.	do	do	do	do	Do.
No par or face value—actual value less than $100 per share.	Each $20 or fraction	2 cents	2 cents	3 cents	3 cents.
Stock transfers:					
Par or face value	Each $100 par or face value.	4 cents	4 cents	5 cents	5 cents.
Without par or face value	Per share	do	do	do	Do.
With or without par or face value if selling price is $20 or more.	do	5 cents	5 cents	6 cents	6 cents.

See footnotes at end of table, p. 23.

TABLE V.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1952
Stamp taxes, documentary, etc.—Continued					
Deeds, conveyances, etc:					
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	50 cents	55 cents	55 cents.
Value over $500	Each additional $500 or fraction.	do	do	do	Do.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	3 cents	4 cents	4 cents.
Life, sickness, accident, and annuity contracts.	Per dollar or fraction of premiums.			1 cent	1 cent.
Reinsurance policies	do			do	Do.
Passage tickets to foreign port:					
Costing over $10 and not over $30	Price paid	$1	$1	$1.10	
Costing over $30 and not over $60	do	$3	$3	$3.50	
Costing over $60	do	$5	$5	$5.50	
Playing cards	Per package of not more than 54.	10 cents	10 cents	13 cents	13 cents.
Sales of produce for future delivery	Per $100 or fraction	5 cents			
Manufacturers' excise taxes:					
Automobiles, etc.:					
Automobiles, passenger, auto trailers and motorcycles.	Manufacturers' sale price.	3 percent	3 percent	7 percent	10 percent.[4]
Automobile trucks, trailers, buses, and road tractors.	do	2 percent	2 percent	5 percent	8 percent.
Parts and accessories	do	do	do	do	8 percent.[5]
Tires	Per pound	2¼ cents	2¼ cents	5 cents	5 cents.[6]
Tubes	do	4 cents	4 cents	9 cents	9 cents.
Business and store machines [7]	Manufacturers' sale price.			10 percent	10 percent.
Brewers malt	Per pound	3 cents			
Brewers wort	Per gallon	15 cents			
Candy	Sale price	2 percent			
Chewing gum	do	do			
Cigarette, cigar, and pipe mechanical lighters.[8]	Manufacturers' sale price.				15 percent.
Electrical energy	do	3 percent	3 percent	3⅓ percent	
Electric, gas, and oil appliances [9]	do			10 percent	10 percent.
Electric light bulbs and tubes	do			20 percent	20 percent.
Firearms, shells, pistols, and revolvers	do	10 percent	10 percent	11 percent	11 percent.
Fountain pens, mehanical pencils, ball-point pens.[8]	do				15 percent.
Fur articles	Sale price	10 percent			
Gasoline	Per gallon	1 cent	1 cent	1½ cents	2 cents.

Grape concentrate of more than 35 percent sugar content by weight.	do	20 cents			
Jewelry	Sale price	10 percent			
Lubricating oil	Per gallon	4 cents	4 cents	6 cents	6 cents.
Matches:					
Ordinary	Per 1,000	2 cents		2 cents	2 cents.
Fancy wood	do	do	5 cents	5½ cents	5½ cents.
White phosphorus	Per 100	do	2 cents	2 cents	2 cents.
Paper, in books	Per 1,000	½ cent			
Mixed flour	Per barrel	4 cents	4 cents		
Mixed flour, manufacturers or packers of	Per year	$12	$12		
Musical instruments	Manufacturers' sale price.			10 percent	10 percent.
Phonograph records	do	5 percent		do	Do.
Phonographs	do			do	Do.
Photographic apparatus and equipment:					
Cameras and lenses	do	10 percent [10]		25 percent [11]	20 percent.[12]
Photographic plates, sensitized paper	do			15 percent	
Photographic apparatus and equipment.	do			25 percent	
Unexposed film	do			15 percent	20 percent.[13]
Quick-freeze units	do				10 percent.
Radio receiving sets, components, etc	do	5 percent	5 percent	10 percent	Do.[14]
Refrigerators, household types	do	do	do	do	10 percent.
Refrigerating apparatus, air conditioners	do			do	Do.[15]
Sporting goods and equipment	do	10 percent		do	15 percent.[16]
Television sets, components, etc	do				10 percent.
Toilet preparations	do	10 percent	10 percent		
Toothpaste, toilet soaps	do	5 percent			
Retailers' excise taxes:					
Furs and fur articles	Retailers' sale price			20 percent	20 percent.[17]
Jewelry [18]	do			20 percent	20 percent.
Luggage, purses, wallets, etc	do			20 percent	20 percent.
Toilet preparations	do			20 percent	20 percent.[19]
Miscellaneous excise taxes:					
Admissions:					
Generally	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 5 cents or major fraction.	1 cent for each 5 cents or major fraction.[20]
Excess charges by proprietor	Exchess charge	50 percent	50 percent	50 percent	50 percent.
Leases of boxes or seats	Amount charged for similar accommodations.	10 percent	10 percent	20 percent	20 percent.
Ticket broker sales in excess of regular price.	Excess charge	10 percent	10 percent	20 percent	20 percent.
Cabarets, roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[21]	1½ cents for each 10 cents or fraction.[21]	20 percent [22]	20 percent.[22]
Bowling alleys, billiard and pool tables	Each unit per year			$20	$20.
Checks, drafts, or orders for payment of money.	Each	2 cents			
Club dues, initiation fees [23]	Amount paid	10 percent	10 percent	20 percent	20 percent.

See footnotes at end of table, p. 23.

TABLE V.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of— Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1952
Miscellaneous excise taxes—Continued					
Coconut and other vegetable oils processed, first domestic processing.	Per pound		3 cents	3 cents	3 cents.
Coin-operated devices:					
Amusement or music machines	Each unit per year			$10	$10.
Gaming devices	do			$100	$250.
Diesel fuel used for highway vehicles	Per gallon				2 cents.
Leases of safe deposit boxes	Amount collected	10 percent	10 percent	20 percent	20 percent.
Oleomargarine, adulterated butter, filled cheese:					
Oleomargarine:					
Colored	Per pound	10 cents	10 cents	10 cents	
Uncolored	do	¼ cent	¼ cent	¼ cent	
Imported, in addition to import duties.	do	15 cents	15 cents	15 cents	15 cents.
Manufacturers	Per year	$600	$600	$600	
Retailers of colored oleomargarine	do	$48	$48	$48	
Retailers of uncolored oleomargarine.	do	$6	$6	$6	
Wholesalers of colored oleomargarine.	do	$480	$480	$480	
Wholesalers of uncolored oleomargarine.	do	$200	$200	$200	
Adulterated butter:					
Adulterated butter	Per pound	10 cents	10 cents	10 cents	10 cents.
Manufacturers	Per year	$600	$600	$600	$600.
Wholesale dealers	do	$480	$480	$480	$480.
Retail dealers	do	$48	$48	$48	$48.
Processed butter:					
Processed butter	Per pound	¼ cent	¼ cent	¼ cent	¼ cent.
Manufacturers	Per year	$50	$50	$50	$50.
Filled cheese:					
Domestic	Per pound	1 cent	1 cent	1 cent	1 cent.
Imported, in addition to import duties.	do	8 cents	8 cents	8 cents	8 cents.
Manufacturers, per factory	Per year	$400	$400	$400	$400.
Wholesale dealers	do	$250	$250	$250	$250.
Retail dealers	do	$12	$12	$12	$12.
Soft drinks (carbonated beverages, fountain sirups, mineral waters, etc.)	Per gallon	1¼ cents to 6 cents			

Sugar:					
Testing 92 sugar degrees	Per pound		0.465 cent	0.465 cent	0.465 cent.
Each additional degree (fractions in proportion).	do		0.00875 cent	0.00875 cent	0.00875 cent.
Testing less than 92 sugar degrees	do		0.5144 cent	0.5144 cent	0.5144 cent.
Telephone, telegraph, radio, and cable facilities:					
Local telephone service	Amount charged			15 percent	15 percent.
Telephone toll service:					
Charge more than 24 cents and less than 50 cents.	do	None	None		
Charge more than 50 cents and less than $1.	do	10 cents	10 cents	25 percent	25 percent.[24]
Charge more than $1 and less than $2.	do	15 cents	15 cents		
Charge more than $2	do	20 cents	20 cents		
Telegraph messages:					
Domestic	do	5 percent	5 percent	25 percent	15 percent.
International	do	do	do	10 percent	10 percent.
Cable and radio messages:					
Domestic	do	10 cents per message	10 cents per message	25 percent	15 percent.
International	do	do	do	10 percent	10 percent.
Leased wires	do	5 percent	5 percent	25 percent	25 percent.
Wire and equipment service	do	do	do	8 percent	8 percent.
Transportation of oil by pipeline	Amount paid	4 percent	4 percent	4½ percent	4½ percent.
Transportation of persons:					
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for one month or less.	Amount paid			None	None.
Amounts paid, 35 cents or less	do			do	Do.
Amounts paid, over 35 cents generally [25]	do			15 percent	15 percent.[26]
Seats and berths	do			do	Do.
Transportation of property:					
Coal	Each short ton			4 cents	4 cents.
Other	Amount paid			3 percent	3 percent.[27]
Wagering:					
Wagers (except parimutuel)	Amount wagered				10 percent.
Occupation of accepting taxable wagers.	Per year				$50.
Yachts, pleasure boats, sailing boats, motor boats with fixed or outboard engines:					
Domestic construction	Size or type	$10 to $200			
Foreign construction	do	$20 to $400			

See footnotes at end of table, p. 23.

TABLE V.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of— Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1952
All other miscellaneous excise taxes:					
Alaskan railroads	Of gross annual income	1 percent	1 percent	1 percent	
Bank circulation, etc., taxes:					
Circulation of national bank notes:					
Notes secured by 2-percent bonds	Per year	½ of 1 percent	½ of 1 percent	½ of 1 percent	½ of 1 percent.
Other notes	do	1 percent	1 percent	1 percent	1 percent.
Circulation other than of national banks:					
On average circulation outstanding:					
Entire circulation	Each month	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent.
Circulation exceeding 90 percent of capital (additional tax).	do	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent.
Circulation paid out	do	10 percent	10 percent	10 percent	10 percent.
Earnings of Federal intermediate credit banks, of net earnings remaining after provision for expenses, losses, and reserve requirements for the fiscal year.			25 percent	25 percent	25 percent.
Canal Zone taxes		Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).	Ad valorem taxes (not to exceed 1 percent of the value of the property), excise and franchise taxes (not to exceed 2 percent of gross earnings).
Cotton futures (subject to many conditions).	Per pound	2 cents	2 cents	2 cents	2 cents.
Firearms (National Firearms Act):					
Certain short 2-barrel guns:					
Sale or transfer	Per firearm		$1	$1	$1.
Importers or manufacturers	Per year		$25	$25	$25.
Dealers	do		$1	$1	$1.
Machine guns, silencers, etc.:					
Sale or transfer	Per firearm		$200	$200	$200.
Importers or manufacturers	Per year		$500	$500	$500.
Dealers	do		$200	$200	$200.
Pawnbrokers	do		$300	$300	$300.

Import excise taxes:					
Coal, coke, etc.[28]	Per 100 pounds	10 cents	10 cents	10 cents	10 cents.
Copper and copper concentrates:					
Articles containing 4 percent or more of copper.	By weight	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value.	Per pound	3 cents	3 cents	3 cents	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930.	Per pound of copper therein.	4 cents	4 cents	4 cents	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil).	Per gallon	½ cent	½ cent	½ cent	½ cent.
Gasoline and other motor fuel	do	2½ cents	2½ cents	2½ cents	2½ cents.
Hempseed	Per pound		1.24 cents	1.24 cents	1.24 cents.
Lubricating oils	Per gallon	4 cents	4 cents	4 cents	4 cents.
Lumber, except flooring of maple, birch, and beech, and northern white pine, Norway pine, and western white spruce.[2]	Per 1,000 feet	$3	$3	$3	$3.
Oils:					
Sunflower, rapeseed, sesame, Kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil).	Per pound		4½ cents	4½ cents	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, or any combination of the foregoing, etc.[3]	do		3 cents	3 cents	3 cents.
Paraffin and other petroleum wax products.	do	1 cent	1 cent	1 cent	1 cent.
Perilla seed	do		1.38 cents	1.38 cents	1.38 cents.
Rapeseed, kapok seed	do		2 cents	2 cents	2 cents.
Sesame seed	do		1.18 cents	1.18 cents	1.18 cents.
Bituminous coal:					
Excise tax on sale of bituminous coal produced within the United States.	Per ton of 2,000 pounds		1 cent		
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine	Of sales price at mine		19½ percent		
If not sold at mine or through arm's-length transaction, of fair market value at time of sale.	Of fair market value		19½ percent		

See footnotes at end of table, p. 23.

TABLE V.—*Excise tax rates in effect as of certain specified dates*—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1952
Marihuana:					
Transfers to registered persons	Per ounce		$1	$1	$1.
Transfers to unregistered persons	do		$100	$100	$100.
Importers, manufacturers, and compounders.	Per year		$24	$24	$24.
Producers	do		$1	$1	$1.
Practitioners	do		$1	$1	$1.
Persons engaged in laboratory research	do		$1	$1	$1.
Persons other than practitioners who deal in, dispense, or give away.	do		$3	$3	$3.
Opium:					
Opium and coca leaves, etc	Per ounce	1 cent	1 cent	1 cent	1 cent.
Opium for smoking	Per pound	$300	$300	$300	$300.
Importers, manufacturers, producers, and compounders.	Per year	$24	$24	$24	$24.
Wholesale dealers	do	$12	$12	$12	$12.
Retail dealers	do	$3	$3	$3	$3.
Practitioners	do	$1	$1	$1	$1.
Persons engaged in laboratory research	do		$1	$1	$1.
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do	$1	$1	$1	$1.

[1] In addition to rates shown, special penalty taxes were in effect during the Prohibition period.

[2] Drawback of $6 per gallon in 1945 and $9.50 per gallon in 1952, on distilled spirits withdrawn for certain nonbeverage purposes.

[3] Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.

[4] House trailers exempt.

[5] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, timers and tire chains.

[6] Tires not more than 20 inches in diameter and not more than 1¾ inches in cross section if such tires are of all rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.

[7] Cash registers of the type used in registering over-the-counter retail sales, exempt.

[8] Excludes those which are subject to the 20 percent retail tax.

[9] Household-type vacuum cleaners exempt. The Revenue Act of 1951 exempted heating pads and added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed.

[10] Excludes aerial cameras and cameras weighing more than 100 pounds.

[11] Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

[12] Commercial and industrial types exempt.

[13] Tax applies only to film in rolls.

[14] Communication, detection, or navigation receivers of the type used in commercial, military or marine installations are exempt if sold to the United States Government.

[15] Tax does not apply to refrigeration components sold to wholesalers or retailers which are held for resale to manufacturers of refrigeration equipment.

[16] Specific types of articles used predominantly for school sports and by children exempt. Fishing equipment subject to 10 percent of manufacturers' sales price.

[17] Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component.

[18] Silver-plated flatware exempt. Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent. Watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces, exempt.

[19] Baby powders, oils and lotions; barber and beauty shop supplies to be used on premises; and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

[20] Admissions accruing to specified educational, religious and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

[21] Taxable amount was admission charge, deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts of 50 cents or less exempt.

[22] Taxable amount includes amounts paid for admission, refreshments, services and merchandise. Revenue Act of 1951 exempts admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges.

[23] Prior to 1941 dues of $25 or less and fees of $10 or less exempt; 1941 and later years, dues of $10 and fees of $10 exempt.

[24] Calls from combat zones initiated by members of the Armed Forces, exempt.

[25] Special rate furlough tickets exempt.

[26] Excise Tax Act of 1947 exempted, in general, transportation outside northern portion of Western Hemisphere. Revenue Act of 1951 exempted fishing trips and in the case of vessels making voyages between the United States and a port outside the northern portion of the Western Hemisphere, an intermediate stop in a port in the United States, Canada, or Mexico shall not give rise to tax liability if the ship is not authorized both to discharge and take on passengers at such intermediate stops.

[27] Charges made for the movement of excavated material within the boundaries of a construction project or to an adjacent area, exempt.

[28] Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

[29] The rate was reduced to $1.50 per 1,000 feet under trade agreements with various countries. Lumber imported from Cuba is taxed at the rate of $1.20 per 1,000 feet in accordance with treaty provisions granting products from Cuba a rate 20 percent below that granted products from any other country having a trade agreement with the United States.

[30] Whale oil, fish oil, or marine animal oil of any kind may enter tax-free if such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

TABLE VI.—*Excise tax rates increased by the Revenue Act of 1951 which will automatically be reduced to prior law rates on Apr. 1, 1954*

	Unit of tax	Present law rate	Rate prior to Revenue Act of 1951
Liquor taxes:			
Distilled spirits	Per proof gallon	$10.50	$9.
Fermented malt liquors	Per barrel	$9	$8.
Wine:			
Still wine:			
Containing less than 14 percent alcohol	Per wine gallon	17 cents	15 cents.
Containing 14 to 21 percent alcohol	do	67 cents	60 cents.
Containing 21 to 24 percent alcohol	do	$2.25	$2.
Containing more than 24 percent alcohol.	do	$10.50	$9.
Sparkling wines, liqueurs, cordials, etc.:			
Champagne or sparkling wine	Per ½ pint	17 cents	15 cents.
Liqueurs, cordials, etc., and artificially carbonated wines.	do	12 cents	10 cents.
Tobacco taxes: Cigarettes	Per 1,000	$4	$3.50.
Manufacturers' excises:			
Gasoline	Per gallon	2 cents	1½ cents.
Passenger cars and motorcycles	Manufacturers' sale price.	10 percent	7 percent.
Trucks, buses, truck trailers	do	8 percent	5 percent.
Parts and accessories	do	do	Do.
Sporting goods	do	15 percent	10 percent.
Miscellaneous excises: Diesel fuel used for highway vehicles	Per gallon	2 cents	1½ cents.[1]

[1] No excise tax prior to Revenue Act of 1951 but rate will be reduced to 1½ cents per gallon on Apr. 1, 1954.

NOTE.—Loss in revenue for full year from automatic reductions, $1,006.4 million, and for fiscal year 1954 $189 million.

TABLE VII.—*Excise tax rates increased by the Revenue Act of 1951 which will not be automatically reduced*

	Unit of tax	Present law rate	Rate prior to Revenue Act of 1951
Distilled spirits:			
Occupational taxes:			
Retail dealers, distilled spirits and wines	Per year	$50	$27.50
Wholesale dealers, distilled spirits and wines	do	200	110.00
Wholesale dealers, fermented malt liquors	do	100	55.00
Miscellaneous excise taxes:			
Coin-operated gaming devices	do	250	150.00

NOTE.—See table II for new permanent excises imposed by the Revenue Act of 1951.

TABLE VIII.—*Excise taxes imposed or increased by the Revenue Act of 1950*

	Unit of tax	Rate imposed by Revenue Act of 1950	Rate in effect prior to Revenue Act of 1950
Manufacturers' excises:			
Television receiving sets, components, etc.	Manufacturers' sale price	10 percent	None
Quick-freeze units	do	do	None
Miscellaneous excises:			
Coin-operated gaming devices	Per year	$150 [1]	$100

[1] Rate increased to $250 by Revenue Act of 1951.

TABLE IX.—*Excise taxes which have been repealed or have expired, subsequent to Dec. 31, 1939*

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
LIQUOR TAXES					
Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon.	1936	10 cents	Eliminated as of July 1, 1940.		
STAMP TAXES					
Passage tickets over $10 sold for passage by vessel to foreign port:					
Costing $10.01 to $30	1917	$1	$1.10	No change	Repealed by Excise Tax Act of 1947.
Costing $30.01 to $60	1917	$3	$3.30	do	Do.
Over $60	1917	$5	$5.50	do	Do.
MANUFACTURERS' EXCISE TAXES					
Electrical energy, of manufacturers' sales price	1932	3 percent	3⅓ percent	do	Repealed by Revenue Act of 1951.
Mixed flour, per barrel	In effect Dec. 31, 1913	4 cents	No change	do	Repealed by Revenue Act of 1942.
Mixed flour manufacturers, per year	do	$12	do	do	Do.
Optical equipment, of manufacturers' sales price				10 percent	Do.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price.[1]				do	Do.
Washing machines of commercial type used in laundries, of manufacturers' sales price.				do	Do.
MISCELLANEOUS TAXES					
Alaskan railroads, of gross annual income	1914	1 percent	No change	No change	Repealed by Public Law 386.
Bituminous coal:					
Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.	1937	1 cent	No change	No change	Expired Aug. 23, 1943.
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine, of sales price at mine	1937	19½ percent	do	do	Do.
If not sold at mine or through arm's length transaction, of fair market value at time of sale.	1937	do	do	do	Do.
Oleomargarine:					
Colored, per pound	In effect Dec. 31, 1913	10 cents	do	do	Repealed by Public Law 459.
Uncolored, per pound	do	¼ cent	do	do	Do.
Manufacturers, per year	do	$600	do	do	Do.
Retailers of colored oleomargarine, per year	do	$48	do	do	Do.
Retailers of uncolored oleomargarine, per year	do	$6	do	do	Do.
Wholesalers of colored oleomargarine, per year	do	$480	do	do	Do.
Wholesalers of uncolored oleomargarine, per year	do	$200	do	do	Do.

[1] Tax not applicable to footwear, articles designed especially for hospital or surgical use, or articles taxable under other provisions of ch. 29 of the Internal Revenue Code.

TABLE IX.—*Excise taxes which have been repealed or have expired, subsequent to Dec. 31, 1939*—Continued

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
MISCELLANEOUS—continued					
Use of automobiles, per year				$5	Repealed by Revenue Act of 1945.
Use of boats (over-all length) per year:					
16 feet but not over 28 feet				$5	
Over 28 feet but not over 50 feet				$10	
Over 50 feet but not over 100 feet				$40	
Over 100 feet but not over 150 feet				$100	
Over 150 feet but not over 200 feet				$150	
Over 200 feet				$200	

TABLE X.—*Collections from excise taxes—Actual for fiscal years 1943–52, estimates for fiscal years 1953 and 1954*

[In millions of dollars]

Source	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953 estimate [1]	1954 estimate [1]
Liquor taxes:												
Distilled spirits (domestic and imported)	781.7	898.7	1,484.3	1,746.6	1,685.4	1,436.2	1,397.9	1,421.9	1,746.8	1,589.7	1,800.0	1,797.0
Fermented malt liquors	455.6	559.2	638.7	650.8	661.4	697.1	686.4	667.4	665.0	727.6	765.0	748.0
Rectification tax	18.8	18.9	32.5	41.9	43.5	35.0	33.8	30.1	38.1	31.8	31.0	32.0
Wines (domestic and imported)	33.6	34.1	47.4	60.8	57.2	61.0	65.8	72.6	67.3	72.4	82.0	83.0
Special occupational taxes	10.2	11.5	11.4	11.2	13.1	13.5	14.4	14.6	13.6	20.4	24.0	24.0
Container stamps	10.5	8.5	11.2	13.3	13.3	12.0	11.9	11.8	14.9	12.1	12.0	13.0
All other	112.8	87.2	84.2	.9	.8	.5	.4	.8	1.1	95.1	31.0	3.0
Total, liquor taxes	1,423.5	1,618.0	2,309.8	2,525.5	2,474.6	2,255.3	2,210.6	2,219.2	2,546.8	2,549.1	2,745.0	2,700.0
Tobacco taxes:												
Cigarettes (small)	835.2	904.0	836.1	1,072.8	1,145.3	1,208.2	1,232.7	1,242.8	1,294.0	1,474.1	1,635.0	1,619.0
Tobacco (chewing and smoking)	47.8	45.3	49.6	42.0	36.5	37.0	35.4	35.1	33.9	22.8	18.0	18.0
Cigars (large)	23.1	30.2	36.6	41.4	48.3	46.7	45.5	42.1	44.2	44.8	46.0	47.0
Snuff	7.5	7.7	7.7	7.4	7.1	7.4	7.3	7.4	7.2	4.8	4.0	4.0
All other	1.6	1.4	2.2	2.0	.6	1.0	.9	1.0	1.1	18.7	1.0	1.0
Total, tobacco taxes	915.3	988.4	932.1	1,165.5	1,237.8	1,300.3	1,321.9	1,328.5	1,380.4	1,565.2	1,704.0	1,689.0
Stamp taxes	45.2	50.8	65.5	87.7	80.0	79.5	72.8	84.6	93.1	85.0	93.0	93.0
Manufacturers' excise taxes:												
Gasoline	288.8	271.2	405.6	405.7	433.7	478.6	503.6	526.7	569.0	713.2	900.0	920.0
Lubricating oils	43.3	52.5	92.9	74.6	82.0	80.9	81.8	77.6	97.2	95.3	90.0	90.0
Passenger autos and motorcycles	1.4	1.2	2.6	25.9	204.7	271.0	332.8	452.1	653.4	578.1	707.0	780.0
Automobile trucks, busses, and tractors	4.2	3.2	20.8	37.1	62.1	92.0	136.8	123.6	121.3	147.4	161.0	154.0
Parts and accessories for automobiles	20.5	31.6	49.4	68.9	99.9	123.0	120.1	88.7	119.5	164.1	180.0	175.0
Tires and inner tubes	18.3	40.3	75.3	118.1	174.9	159.3	150.9	151.8	198.4	161.4	174.0	188.0
Electrical energy	48.7	51.2	57.0	59.1	63.0	69.7	79.3	85.7	93.2	53.1	-----	-----
Electric, gas, and oil appliances	6.9	5.0	12.1	25.5	65.6	87.9	80.9	80.4	122.0	89.5	115.0	115.0
Luggage	5.7	4.8	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Electric light bulbs and tubes	3.7	5.4	11.0	17.8	23.2	24.9	26.2	20.7	30.3	30.7	32.0	33.0
Radio receiving sets, phonographs, records, musical instruments, and television sets	8.7	5.9	7.7	20.1	82.5	85.4	64.9	56.7	146.0	134.5	162.0	173.0
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze	6.0	2.4	1.6	9.2	37.3	58.5	77.8	64.3	96.3	58.0	80.0	80.0
Business and store machines	6.5	3.8	10.1	15.8	25.2	32.7	33.3	30.0	44.5	48.5	55.0	57.0
Photographic apparatus	11.2	11.9	19.3	21.2	36.2	43.9	43.1	39.9	46.0	33.8	30.0	30.0
Matches	9.4	8.7	9.4	10.2	8.4	10.6	8.7	8.9	10.2	8.0	9.0	9.0
Sporting goods	4.1	2.5	4.2	7.9	17.1	18.8	19.8	19.0	15.8	13.6	12.0	11.0
Firearms, shells, pistols, and revolvers	1.2	1.1	3.1	5.3	9.4	12.1	[2] .8	[2] .5	[2] .8	[2] 1.2	[2] 1.0	[2] 1.0
Fountain and ballpoint pens, mechanical pencils, and lighters	-----	-----	-----	-----	-----	-----	-----	-----	-----	4.8	10.0	10.0
Total, manufacturers' excise taxes	488.6	502.7	782.1	922.4	1,425.2	1,649.2	1,761.1	1,826.7	2,363.8	2,335.4	2,718.0	2,826.0

See footnotes on p. 28.

TABLE X.—*Collections from excise taxes—Actual for fiscal years 1943–52, estimates for fiscal years 1953 and 1954*—Continued

Source	1943	1944	1945	1946	1947	1948	1949	1950	1951	1952	1953 estimate [1]	1954 estimate [1]
Retailers' excise taxes:												
Jewelry, etc.	88.4	113.4	184.2	223.3	236.6	217.9	210.7	190.8	210.2	220.4	231.0	236.0
Furs	44.2	58.7	79.4	91.7	97.5	79.5	61.9	45.8	57.6	51.4	52.0	52.0
Toilet preparations	32.7	44.8	86.6	95.6	95.5	91.9	94.0	95.0	106.3	112.9	115.0	118.0
Luggage, handbags, wallets, etc.	....	8.3	73.9	81.4	84.6	80.6	82.6	77.5	82.8	90.8	96.0	98.0
Total, retailers' excise taxes	165.3	225.2	424.1	492.0	514.2	469.9	449.2	409.1	457.0	475.5	494.0	504.0
Miscellaneous taxes:												
Telephone, telegraph, radio and cable facilities, leased wires, etc.	91.2	141.3	208.0	234.4	252.7	275.3	311.4	312.3	354.7	395.4	420.0	420.0
Local telephone service	67.0	90.2	133.6	145.7	164.9	193.5	224.5	247.3	290.3	310.3	340.0	370.0
Transportation of oil by pipeline	13.7	15.9	16.3	14.8	17.0	18.8	19.3	18.9	24.9	26.9	29.0	31.0
Transportation of persons	87.1	153.7	234.2	226.7	244.0	246.3	251.4	228.7	237.6	275.2	281.0	263.0
Transportation of property	82.6	215.5	221.1	220.1	275.7	317.2	337.0	321.2	381.3	388.6	410.0	420.0
Diesel fuel used for highway vehicles	....	....	....	....	....	....	....	....	....	7.1	15.0	16.0
Admissions, exclusive of cabarets, roof gardens, etc.	138.1	178.6	300.6	343.2	392.9	385.1	385.8	371.2	346.5	330.8	320.0	310.0
Cabarets, roof gardens, etc.	16.4	26.7	56.9	72.1	63.3	53.5	48.9	41.5	42.6	45.5	45.0	45.0
Wagering taxes	....	....	....	....	....	....	....	....	....	5.3	12.0	12.0
Club dues and initiation fees	6.5	9.2	14.2	18.9	23.3	25.5	27.8	28.7	30.1	33.6	36.0	37.0
Leases of safe-deposit boxes	6.1	6.6	7.3	7.9	8.6	9.1	9.5	9.6	9.6	10.2	10.5	10.5
Use of motor vehicles and boats	146.7	134.7	129.0	116.1	....	....	....	....	....	....	....	....
Coconut and other vegetable oils, processed	1.9	7.2	6.2	6.3	17.2	25.7	17.5	15.9	19.1	15.2	18.0	18.0
Oleomargarine, etc.	2.6	4.1	5.5	4.9	5.9	9.8	17.6	29.3	....	....	....	....
Sugar tax	53.6	68.8	73.3	56.7	59.2	71.2	76.2	71.2	80.2	78.5	80.0	80.0
Coin-operated amusement and gaming devices	10.5	18.5	19.1	17.1	20.4	19.3	21.1	20.2	20.7	18.8	19.0	19.0
Bowling alleys and billiard and pool tables	1.9	2.2	4.2	4.0	4.5	4.1	3.8	3.6	3.6	3.6	4.0	4.0
All other, including repealed taxes	30.4	3.2	1.5	1.9	3.2	3.1	7.2	1.6	1.3	2.2	1.5	1.5
Total, miscellaneous taxes	756.1	1,076.2	1,430.9	1,490.9	1,552.8	1,657.5	1,758.9	1,721.2	1,842.6	1,947.3	2,041.0	2,057.0
Total, excise taxes	3,793.7	4,461.5	5,944.6	6,684.1	7,284.6	7,411.7	7,574.6	7,589.3	8,683.7	8,957.4	9,795.0	9,869.0

[1] Estimates contained in the Budget of the U. S. Government for the fiscal year 1954.

NOTE.—On basis of collections. Figures are rounded and do not necessarily add to totals.

[2] This figure represents collection of tax on pistols and revolvers only, as tax collected on firearms, shells, and cartridges are excluded from excise taxes and included with miscellaneous receipts.

O