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FEDERAL EXCISE-TAX DATA

MARCH 1964

PREPARED BY THE
STAFF OF THE JOINT COMMITTEE ON
INTERNAL REVENUE TAXATION



U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON : 1964

JOS-9-64

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FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1964*

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
	Liquor taxes:		
5001	Distilled spirits:		V
	Domestic and imported.....	\$10.50 per proof or wine gallon if below proof. ¹	
	Imported liqueurs and cordials.....		
	Imported perfumes containing distilled spirits.....		
5021	Rectified spirits and wines, additional tax.....	30 cents per proof gallon.	VI
5022	Liqueurs and cordials (domestic).....	\$1.92 per wine gallon.	V
5041	Wines:		V
	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.	
5001	Over 24 percent.....	\$10.50 per proof or wine gallon.	
5041	Sparkling wines:		
	Champagne or sparkling wines.....	\$3.40 per wine gallon.	
	Artificially carbonated wines.....	\$2.40 per wine gallon.	
5001	Containing more than 24 percent alcohol.....	\$10.50 per proof or wine gallon.	
5051	Beer.....	\$9 per barrel.	V
	Special occupational taxes:		V
5111	Wholesale dealers in liquor.....	\$255 per year.	
5121	Retail dealers in liquor.....	\$54 per year.	
5081	Rectifiers:		
	Less than 20,000 gallons a year.....	\$110 per year.	
	20,000 gallons or more a year.....	\$220 per year.	
5101	Manufacturers of stills.....	\$55 per year.	V
5101	Stills or condenser, each.....	\$22.	
5131	Nonbeverage manufacturers, per annual withdrawals:		IV
	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.	
5091	Brewers:		V
	Less than 500 barrels a year per brewery.....	\$55 per year.	
	500 barrels or more a year per brewery.....	\$110 per year.	
5111	Wholesale dealers in beer.....	\$123 per year.	V
5121	Retail dealers in beer.....	\$24 per year.	V
5121	Limited dealers in beer and wines.....	\$2.20 per month.	V
5701	Tobacco taxes:		
	Cigarettes:		V
	Small, weighing not more than 3 pounds per 1,000.....	\$4 per 1,000.	
	Large, weighing more than 3 pounds per 1,000 ²	\$8.40 per 1,000.	
	Cigars:		
	Small, weighing not more than 3 pounds per 1,000.....	75 cents per 1,000.	VI
	Large, weighing more than 3 pounds per 1,000 if intended to retail at—		V
	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.	VI
	Snuff.....	10 cents per pound.	VI
	Cigarette paper and tubes:		VI
	Paper, each set or book containing over 25 papers.....	½ cent per 50 or fraction.	
	Cigarette tubes.....	1 cent per 50 or fraction.	

See footnotes at end of table, p. 4.

TABLE I.—*Excise taxes in effect Jan. 1, 1964—Continued*

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
	Retailers' excise taxes (based on retailers' sales price):		IV
4041	Diesel fuel and special motor fuel for highway vehicles.....	4 cents per gallon. ³	
4011	Furs and fur articles ⁴	10 percent.	
4001	Jewelry, etc ⁵	10 percent.	
4031	Luggage, handbags, etc.....	10 percent.	
4021	Toilet preparations ⁶	10 percent.	
	Manufacturers' excise taxes (based generally on manufacturers' sales price):		
4111	Air-conditioners, self-contained units.....	10 percent.	IV
	Automobiles, etc.:		
4061	Automobiles, passenger and auto trailers ⁷	10 percent.	V
	Automobile trucks, trailers, buses, road tractors.....	10 percent.	
	Parts and accessories ⁸	8 percent.	
4071	Tires of the type used on highway vehicles.....	10 cents per pound.	
4071	Tires, other ⁹	5 cents per pound.	
4071	Inner tubes.....	10 cents per pound.	
4071	Tread rubber.....	5 cents per pound.	IV
4071	Laminated tires.....	1 cent per pound.	IV
4191	Business machines ¹⁰	10 percent.	IV
4171	Cameras, lenses and film (except commercial and industrial types).....	10 percent.	IV
4201	Cigarette, cigar, and pipe mechanical lighters ¹¹	10 cents per lighter, not to exceed 10 percent.	IV
4121	Electric, gas, and oil appliances ¹²	5 percent.	IV
4131	Electric-light bulbs and tubes.....	10 percent.	IV
4181	Firearms, shells, and cartridges.....	11 percent.	V
4201	Fountain pens, mechanical pencils, ball-point pens ¹¹	10 percent.	IV
4081	Gasoline.....	4 cents per gallon. ³	V
	Matches:		
4211	Ordinary.....	2 cents per 1,000, not to exceed 10 percent.	IV
4211	Fancy wood.....	5½ cents per 1,000.	V
4801	White phosphorus.....	2 cents per 100.	VI
4151	Musical instruments.....	10 percent.	IV
4091	Oils:		
	Lubricating.....	6 cents per gallon.	V
	Cutting.....	3 cents per gallon.	V
4141	Phonographs ¹³ and phonograph records.....	10 percent.	IV
4181	Pistols and revolvers.....	10 percent.	V
4141	Radio receiving sets, ¹³ components, etc.....	10 percent.	V
4111	Refrigerators and quick-freeze units ¹²	5 percent.	IV, V
4161	Sporting goods and equipment.....	10 percent.	IV
4141	Television sets, ¹³ components, etc.....	10 percent.	IV
	Facilities and services:		
4231	Admissions:		
	General: ¹⁴		
	Single admissions, on amount in excess of \$1.....	1 cent for each 10 cents or major fraction.	V
	Season tickets, on amount in excess of \$1 multiplied by number of admissions provided by ticket.....	1 cent for each 10 cents or major fraction.	V
	Horse and dog races.....	1 cent for each 5 cents or major fraction.	V
	Leases of boxes or seats.....	10 percent of amount charged for similar accommodations. ¹⁵	V
	Ticket broker sales in excess of regular price.....	10 percent of excess charge. ¹⁵	V
	Excess charge by proprietor.....	50 percent of excess charge.	VI
	Cabarets, roof gardens, etc. ¹⁶	10 percent of taxable amount.	V
4241	Club dues and initiation fees ¹⁷	20 percent of amount paid.	V
4251	Communications:		
	General telephone service.....	10 percent of amount paid.	¹⁸ IV
	Toll telephone service.....	10 percent of amount paid.	¹⁸ V
	Telegraph service.....	10 percent of amount paid.	
	Teletypewriter exchange service.....	10 percent of amount paid.	
	Wire mileage service.....	10 percent of amount paid.	
	Wire and equipment service.....	8 percent of amount paid.	
4286	Leases of safe-deposit boxes.....	10 percent of amount collected.	V
4261	Transportation of persons by air ¹⁹	5 percent of amount paid.	IV

See footnotes at end of table, p. 4.

TABLE I.—Excise taxes in effect Jan. 1, 1964—Continued

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
	Stamp taxes, documentary, etc.:		
4311	Bond issues.....	11 cents per \$100 (or fraction) of face value.	V
4331	Bond transfers.....	5 cents per \$100 (or fraction) of face value.	V
4301	Stock issues.....	10 cents per \$100 (or major fraction) of actual value.	V
4321	Stock transfers.....	4 cents per \$100 (or major fraction) of actual value, not to exceed 8 cents per share.	V
4361	Conveyances (deeds, instruments, or writing conveying realty).	55 cents on amount over \$100 and not over \$500; 55 cents on each additional \$500 or fraction.	V
4371	Foreign insurance policies:		
	Life, sickness, accident, annuity contracts, and contracts of reinsurance.	1 cent per dollar (or fraction) of premium.	IV
	Other.....	4 cents per dollar (or fraction) of premium.	V
	Wagering:		
4401	Wagers (except parimutuel).....	10 percent of amount of wager.	IV
4411	Occupation of accepting taxable wagers.....	\$50 per year.	
	Certain other excise taxes:		
4471	Bowling alleys, billiard and pool tables.....	\$20 per alley or table per year.	IV
4461	Coin-operated amusement or gaming devices:		IV
	Amusement or music machines.....	\$10 per machine per year.	
	Gaming devices ²⁰	\$250 per machine per year.	
4451	Playing cards.....	13 cents per pack of not more than 54.	V
4481	Use tax on highway vehicles weighing more than 26,000 pounds.	\$3 per 1,000 pounds per year.	IV
4501	Sugar manufactured in United States ²¹	0.53 cent per pound.	V
4591	Oleomargarine, imported.....	15 cents per pound.	VI
	Regulatory taxes:		VI
	Adulterated butter and filled cheese:		
	Adulterated or process butter:		
	Adulterated butter:		
4811	Adulterated butter ²²	10 cents per pound.	
4821	Manufacturers.....	\$600 per year.	
4821	Wholesale dealers.....	\$480 per year.	
4821	Retail dealers.....	\$48 per year.	
	Process butter:		
4811	Process butter.....	¼ cent per pound.	
4821	Manufacturers.....	\$50 per year.	
	Filled cheese:		
4831	Domestic.....	1 cent per pound.	
4831	Imported, in addition to import duties.....	8 cents per pound.	
4841	Manufacturers, per factory.....	\$400 per year.	
4841	Wholesale dealers.....	\$250 per year.	
4841	Retail dealers.....	\$12 per year.	
4881	Bank circulation, etc., taxes:		
	Circulation other than of national banks:		
	On average circulation outstanding:		
	Entire circulation, each month.....	½ of 1 percent.	
	Circulation exceeding 90 percent of capital each month (additional tax).	¾ of 1 percent.	
	Circulation paid out.....	10 percent.	
4851	Cotton futures (subject to many conditions).....	2 cents per pound.	
	Marihuana:		
4741	Transfers to registered persons.....	\$1 per ounce.	
4741	Transfers to unregistered persons.....	\$100 per ounce.	
4751	Importers, manufacturers, and compounders.....	\$24 per year.	
4751	Producers.....	\$1 per year.	
4751	Practitioners.....	\$1 per year.	
4751	Persons engaged in laboratory research.....	\$1 per year.	
4751	Millers.....	\$1 per year.	
4751	Persons other than practitioners who deal in, dispense, or give away.	\$3 per year.	

TABLE I.—Excise taxes in effect Jan. 1, 1964—Continued

Internal Revenue Code section No.	Item	Rates	For historical reference, see table—
	Regulatory taxes—Continued		
	Opium:		
4701	Opium and coca leaves, etc.....	1 cent per ounce or fraction.	
4711	Opium for smoking.....	\$300 per pound.	
4721	Importers, manufacturers, producers, and compounders.	\$24 per year.	
4721	Wholesale dealers.....	\$12 per year.	
4721	Retail dealers.....	\$3 per year.	
4721	Practitioners.....	\$1 per year.	
4721	Persons engaged in laboratory research.....	\$1 per year.	
4721	Persons not otherwise taxed, dispensing preparation of limited narcotic content.	\$1 per year.	
	Machineguns and certain other firearms:		
	Firearms (National Firearms Act):		
	Certain short 2-barrel guns:		
5811	Sale or transfer.....	\$5 per firearm.	
5801	Manufacturers.....	\$25 per year.	
5801	Dealers.....	\$10 per year.	
	Machineguns, silencers, etc.:		
5811	Sale or transfer.....	\$200 per firearm.	
5801	Importers or manufacturers.....	\$500 per year.	
5801	Dealers.....	\$200 per year.	
5801	Pawnbrokers.....	\$300 per year.	

NOTE.—Table I has been arranged to conform to classifications in the Internal Revenue Code of 1954. The historical tables have not been revised in this manner since they relate chiefly to years prior to 1954.

¹ Drawback of \$9.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of \$1 per proof gallon.

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

³ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

⁴ Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component material.

⁵ Exemptions include silver-plated flatware, watches designed for the blind, articles used for religious purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

⁶ Baby powders, oils, and lotions, barber and beauty supplies to be used on premises, and miniature samples of toilet preparations sold to house-to-house salesmen for demonstration purposes, exempt.

⁷ House trailers exempt.

⁸ 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 and storage batteries.

⁹ Tires not more than 20 inches in diameter, and not more than 1¼ 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. Bicycle tires or tubes placed on new bicycles, exempt.

¹⁰ Cash registers of the type used in registering over-the-counter retail sales and stencil-cutting machines of the type used in marking freight shipments, exempt.

¹¹ Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

¹² Household-type appliances only.

¹³ Tax does not apply to communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.

¹⁴ 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.

¹⁵ If admission is to horse or dog race track, rate is 20 percent.

¹⁶ Admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt from cabaret tax.

¹⁷ Dues or membership fees of \$10 or less exempt. Initiation fees of \$10 or less exempt unless dues or membership fees exceed \$10.

¹⁸ Classification of communications taxes changed by Excise Tax Technical Changes Act of 1958. In historical tables, old terminology is used and these items may be found listed under "Telephone, telegraph, radio, etc."

¹⁹ Transportation by aircraft with seating capacity of less than 10 adult passengers, including the pilot, not subject to tax unless such aircraft is operated on an established line and if gross takeoff weight is more than 12,500 pounds. Foreign travel in general exempt, except those trips which begin and end in the United States or the 225-mile "buffer zone" in Canada and in Mexico.

²⁰ In the case of a device commonly known as a claw, crane, or digger machine, tax shall be at the rate of \$10 per year (in lieu of \$250) if the charge for each operation is not more than 10 cents, merchandise prices do not exceed \$1, device is operated by crank with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.

²¹ Tax to be terminated on June 30, 1967.

²² Imported adulterated butter taxed at 15 cents per pound in addition to import duties.

TABLE II.—*Excise taxes scheduled to be reduced July 1, 1964*

	Unit of tax	Present law rate	Rate to become effective July 1, 1964
Liquor taxes:			
Distilled spirits.....	Per proof gallon.....	\$10.50.....	\$9.
Beer.....	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.....	do.....	\$3.40.....	\$3.
Liqueurs, cordials, etc.....	do.....	\$1.92.....	\$1.60.
Artificially carbonated wines.....	do.....	\$2.40.....	\$2.
Tobacco taxes: Cigarettes.....	Per 1,000.....	\$4.....	\$3.50.
Manufacturers' excises:			
Passenger cars.....	Manufacturers' sale price.....	10 percent.....	7 percent.
Auto parts and accessories.....	do.....	8 percent.....	5 percent.
Miscellaneous excises:			
General telephone.....	Amount charged.....	10 percent.....	No tax.
Transportation of persons by air.....	Amount paid.....	5 percent.....	Do.

TABLE III.—*Excise taxes imposed or increased by Highway Acts of 1956, 1959, and 1961*

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	1961
New taxes imposed:					
Tread rubber.....	Per pound.....	-----	3 cents.....	No change.....	5 cents.
Use tax on highway vehicles weighing over 26,000 pounds.	Per 1,000 pounds per year.....	-----	\$1.50.....	do.....	\$3.
Taxes increased:					
Gasoline.....	Per gallon.....	2 cents.....	3 cents.....	4 cents.....	No change.
Diesel and special motor fuels.....	do.....	2 cents.....	3 cents.....	4 cents.....	Do.
Tires for highway vehicles.....	Per pound.....	5 cents.....	8 cents.....	No change.....	10 cents.
Tubes.....	do.....	9 cents.....	No change.....	do.....	10 cents.
Trucks, trailers, buses.....	Manufacturers' sale price.....	8 percent.....	10 percent.....	do.....	No change.

NOTE.—Revenue collected from above listed taxes allocated to the highway trust fund.

TABLE IV.—*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)	1950 (approved Sept. 23, 1950)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
Liquor taxes:							
Distilled spirits, occupational taxes:							
Nonbeverage manufacturers, per annual withdrawals:	Per annum		\$25	No change	No change	No change	No change.
Not more than 25 proof gallons	do		\$50	do	do	do	Do.
Not more than 50 proof gallons	do		\$100	do	do	do	Do.
More than 50 proof gallons							
Stamp taxes, documentary, foreign insurance policies:	Per dollar or fraction of premiums.		1 cent	do	do	do	Do.
Life, sickness, accident, and annuity contracts	do		1 cent	do	do	do	Do.
Reinsurance policies							
Manufacturers' excise taxes:	Manufacturers' sale price.	10 percent	No change	do	do	do	Do.
Air-conditioning units, self-contained	do	10 percent	do. ¹	do	do	do	Do. ¹
Business machines	do						10 cents per lighter, but not to exceed 10 per-
Cigarette, cigar, and pipe lighters ²							cent.
Electric, gas, and oil appliances	do	10 percent	No change	No change ³	No change	No change ⁴	5 percent.
Electric light bulbs and tubes	do	5 percent	do	20 percent	do	do	10 percent.
Fountain pens, ball point pens, mechanical pencils, ²	do						10 percent.
Laminated tires	Per pound						1 cent.
Luggage	Manufacturers' sale price.	10 percent	No change	Suspended; Retailers' tax substituted.			
Matches, ordinary	Per thousand	2 cents	do	No change	No change	No change	2 cents, but not to exceed 10 percent.
Musical instruments	Manufacturers' sales price.	10 percent	do	do	do	do ⁵	No change.
Photographs and phonograph records	do	10 percent	do	do	do	do	Do.
Photographic apparatus:							
Cameras, generally	do	10 percent	25 percent ⁶	do	do	20 percent ⁷	10 percent.
Unexposed films, photographic plates, etc	do	10 percent	15 percent	do	do	20 percent ⁷	10 percent.
Quick freeze units	do						5 percent.
Sporting goods and equipment	do	10 percent	No change	No change	10 percent	No change ⁸	10 percent.
Television sets, components, etc	do						No change.
Tread rubber	Per pound						5 cents.

Retailers' excise taxes:		Per gallon	10 percent ¹⁰	No change ¹¹	20 percent ¹²	No change ¹³	2 cents ⁰	4 cents ⁰
Diesel fuel used for highway vehicles		Retailers' sales price	10 percent	No change	20 percent	No change	No change	10 percent
Jewelry		do.	do.	do.	do.	do.	do.	10 percent
Fur articles of which fur is component of chief value. ⁴		do.	do.	do.	do.	do.	do.	10 percent
Luggage, handbags, wallets, etc.		do.	do.	do.	do.	do.	do.	10 percent
Toilet preparations		do.	do.	do.	do.	do.	do.	10 percent
Miscellaneous taxes:								
Bowling alleys, billiard and pool tables.		Each alley or table per year.	\$10.	do.	\$20.	do.	do.	No change.
Coin-operated machines:								
Amusement devices		Each machine per year.	\$10.	do. ¹⁶	No change	do.	do.	Do.
Gaming devices.		do.	\$50	\$100	do.	\$150	\$250	Do. ¹⁷
Telephone, telegraph, radio messages, etc.: Local telephone service.		Amount charged	6 percent	10 percent	15 percent	No change	No change	10 percent.
Transportation of persons:								
Amount paid, generally		Amount paid	5 percent ¹⁸	10 percent	15 percent	do. ¹⁹	do. ²⁰	(21)
Seats and berths		do.	5 percent	10 percent	15 percent	do. ¹⁹	do. ²⁰	(21)
By air.		do.	5 percent	10 percent	15 percent	do. ¹⁹	do.	5 percent. ²¹
Use tax on highway vehicles weighing more than 26,000 pounds.		Per 1,000 pounds.						\$3.
Wagering:								
Wagers (except parimutuels)		Amount of wager					10 percent	No change.
Occupation of accepting taxable wagers		Per year					\$50	Do.

¹ Revenue Act of 1942 exempted cash registers of the type used in registering over-the-counter retail sales. Excise Tax Technical Changes Act of 1958 exempted stencil-cutting machines of the type used in marking freight shipments, effective Jan. 1, 1959.

² Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

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 Public Law 899, 80th Cong., exempted musical instruments sold for the use of religious or nonprofit educational institutions exclusively for religious or educational purposes.

⁶ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

⁷ Commercial and industrial types exempt. Tax applies only to cameras, film, and lenses.

⁸ 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.

⁹ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

¹⁰ Tax does not apply to religiously used for religious purposes, to surgical instruments, or to frames or mountings for eyeglasses.

¹¹ Additional exemptions include watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignias, 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 Jewelry and furs sold at auction 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.

¹⁴ 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.

¹⁵ 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. Includes any coin-operated amusement or music machine, vending machine operated by a coin with provision for merchandise prizes of not more than 5 cents retail value.

¹⁶ In the case of a device commonly known as a claw, crane, or digger machine, tax shall be at the rate of \$10 per year (in lieu of \$250) if the charge for each operation is not more than 10 cents, if merchandise prizes do not exceed \$1, device is operated by crank with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.

¹⁷ No tax is imposed where charge is 35 cents or less, on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate through tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line.

¹⁸ Excise Tax Act of 1947 exempted, in general, transportation outside the northern portion of Western Hemisphere.

¹⁹ Revenue Act of 1951 exempted fishing trips. It also provided that, 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 would not give rise to tax liability if the ship was not authorized both to discharge and take on passengers at such intermediate stops.

²⁰ Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile buffer zone in Canada and in Mexico. Public Law 1019, 84th Cong., increased exemptions from 35 to 60 cents. Tax does not apply to transportation by aircraft having gross takeoff weight of less than 12,500 pounds and seating capacity of less than 10 adult passengers, including the pilot, except when such aircraft is operated on an established line. Public Law 87-508 terminated the tax on transportation of persons by rail, bus or water, and reduced the rate on air travel to 5 percent effective Nov. 10, 1962.

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					1954 (approved Mar. 31, 1954) or later acts
			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 and imported	Per proof or wine gallon if below proof.	\$2.25	\$3	\$4	\$6 ¹	\$9 ¹	\$10.50 ¹	No change.
	do.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.
Imported perfumes containing distilled spirits.	do.	\$2	\$2.75	\$4	\$6	\$9	\$10.50	Do.
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	Do.
Over 14 percent to 21 per- cent.	do.	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
Over 21 percent to 24 per- cent.	do.	20 cents	30 cents	65 cents	\$1	\$2	\$2.25	Do.
Over 24 percent	Per proof or wine gallon.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.
Sparkling wines, liqueurs, and cordials:								
Champagne or sparkling wines.	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	\$3.40. ²
Artificially carbonated wines.	do.	1¼ cents per pint.	1½ cents	3¼ cents	5 cents	10 cents	12 cents	\$2.40. ²
Liqueurs, cordials, etc.	do.	1¼ cents	1½ cents	3½ cents	5 cents	10 cents	12 cents	\$1.92. ²
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	No change.
Fermented malt liquors.	Per barrel	\$5	\$6	No change.	\$7	\$8	\$9	Do.
Special occupational taxes:								
Wholesale dealers, distilled spir- its and wines.	Per year	\$100	\$110	do.	No change	No change	\$200	\$255. ³
Retail dealers, distilled spirits and wines.	do.	\$25	\$27.50	do.	do.	do.	\$50	\$54. ³
Rectifiers:								
Less than 500 barrels a year.	do.	\$100	\$110	do.	do.	do.	No change	No change. ⁴
500 barrels or more a year.	do.	\$200	\$220	do.	do.	do.	do.	Do. ⁴
Manufacturers of stills	do.	\$50	\$55	do.	do.	do.	do.	Do.
Still or condensers	Per still	\$20	\$22	do.	do.	do.	do.	Do.
Brewers:								
Production less than 500 barrels a year.	Per brewery	\$50	\$55	do.	do.	do.	do.	Do.
Production over 500 bar- rels a year.	do.	\$100	\$110	do.	do.	do.	do.	Do.
Wholesale dealers, fermented malt liquors.	Per year	\$50	\$55	do.	do.	do.	\$100	\$123. ³
Retail dealers, fermented malt liquors.	do.	\$20	\$22	do.	do.	do.	No change	\$24. ³

Temporary dealers, fermented malt liquors and wines.	Per month	\$2	\$2.20	do	do	do	do	No change.
Tobacco taxes:								
Cigarettes:								
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	\$3	\$3.25	do	do	\$3.50	\$4	Do.
Large, weighing more than 3 pounds per 1,000. ⁵	do	\$7.20	\$7.80	do	do	\$8.40	No change	Do.
Cigars:								
Large, weighing more than 3 pounds per 1,000 if intended to retail at—	do	\$2	No change	do	do	\$2.50	do	Do.
Not over 2½ cents	do	\$2	do	do	do	\$3	do	Do.
Over 2½ cents to 4 cents	do	\$2	do	do	do	\$4	do	Do.
Over 4 cents to 5 cents	do	\$3	do	do	do	\$4	do	Do.
Over 5 cents to 6 cents	do	\$3	do	do	do	\$7	do	Do.
Over 6 cents to 8 cents	do	\$3	do	do	do	\$10	do	Do.
Over 8 cents to 15 cents	do	\$5	do	do	do	\$15	do	Do.
Over 15 cents to 20 cents	do	\$10.50	do	do	do	\$20	do	Do.
Over 20 cents	do	\$13.50	do	do	do	No change	do	Do.
Stamp taxes, documentary, etc:								
Bond issues	Each \$100 of face value or fraction.	10 cents	11 cents	do	do	No change	do	Do.
Bond transfers	do	4 cents	5 cents	do	do	do	do	Do.
Stock issues:								
Actual value	Each \$100 or major fraction.	10 cents	11 cents	No change	No change	No change	No change	10 cents.
Par or face value	Each \$100 par or face value.	10 cents	11 cents	do	do	do	do	Replaced by actual value tax.
No par or face value—actual value \$100 or more per share.	Each \$100 or fraction.	2 cents	3 cents	do	do	do	do	4 cents. ⁶
No par or face value—actual value less than \$100 per share.	Each \$20 or fraction.							
Stock transfers:								
Actual value	Each \$100 or major fraction.	4 cents	5 cents	No change	No change	No change	No change	Replaced by actual value tax.
Par or face value if selling price is under \$20.	Each \$100 par or face value.	5 cents	6 cents	do	do	do	do	
Par or face value if selling price is \$20 or more.	do	4 cents	5 cents	do	do	do	do	
Without par or face value if selling price is under \$20.	Per share	5 cents	6 cents	do	do	do	do	
Without par or face value if selling price is \$20 or more.	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	No change.
Value over \$500	Each additional \$500 or fraction.	50 cents	55 cents	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	Do.
Playing cards	Per package of not more than 54.	10 cents	11 cents	13 cents	do	do	do	Do.

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					1954 (approved Mar. 31, 1954) or later acts	
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (a. proved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)		
Manufacturers' excise taxes: Automobiles, etc.: Automobiles, passenger, auto trailers and motorcycles. Automobile trucks, trailers, buses, road tractors. Parts and accessories. Tires and tubes: Inner tubes. Tires for highway vehicles. Tires, other. Firearms, shells, and cartridges. Gasoline. Lubricating oils. Matches, wood, fancy. Pistols and revolvers. Radio and radio accessories. Refrigerators, household types. Toilet preparations	Manufacturers' sales price. do. do.	3 percent. 2 percent. 2 percent.	7 percent. 5 percent. 5 percent.	No change. do. do.	No change. do. do.	10 percent. 8 percent. 8 percent.	No change. ⁸ 10 percent. No change.		
	Per pound. do. do.	4½ cents. 2½ cents. 2½ cents.	9 cents. 5 cents. 5 cents.	do. do. do.	do. do. do.	No change. do. do.	10 cents. 10 cents. No change. ¹¹		
	Manufacturers' sales price. Per gallon. do.	10 percent. 1 cent. 4 cents.	No change. do. do.	do. do. 6 cents.	do. do. do.	do. do. No change.	do. do. 2 cents. No change.		
	Per 1,000. Manufacturers' sales price. do.	10 percent. 5 cents. 5 percent.	do. do. do.	No change. do. do.	do. do. do.	do. do. do.	do. do. 10 percent.		
	do. do.	5 percent. 5 percent. 10 percent.	10 percent. 5½ percent. 11 percent.	do. do. do.	do. do. do.	do. do. do.	No change. ¹⁵ 5 percent.		
	Miscellaneous taxes: Admissions: General	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more. 10 percent.	1 cent for each 10 cents or fraction. if 21 cents or more. 11 percent.	No change	1 cent for each 5 cents or major fraction.	No change. ¹⁶	1 cent for each 10 cents or major fraction. ¹⁷	
		Amount charged for similar ac- commodations. Taxable amount.	1½ cents for each 10 cents or frac- tion. ¹⁸ 10 percent.	2 cents for each 10 cents or fraction. ¹⁸ 11 percent.	do.	20 percent.	do.	10 percent.	
		Amount paid	10 percent.	11 percent.	do.	30 percent, later re- duced to 20 per- cent.	do. ²⁰	10 percent.	
		Ticket broker sales in excess of regular price. Club dues and initiation fees	Excess charge	10 percent.	No change.	do.	20 percent.	do.	10 percent.
			Amount paid	10 per- cent. ²¹	11 percent.	do.	20 percent.	do.	No change.

Leases of safe-deposit boxes	Amount collected	10 percent	11 percent	20 percent	No change	do	No change	do	10 percent
Sugar:									
Testing 92 sugar degrees	Per pound	0.465 cent	No change	No change	do	do	do	do	10 percent
Each additional degree (fractions in proportion)	do	0.00875 cent	do	do	do	do	do	do	0.53 cent ²³
Testing less than 92 sugar degrees	do	0.5144 cent	do	do	do	do	do	do	do
Telephone, telegraph and radio messages:									
Cable and radio messages:									
Domestic	Amount charged	10 cents per message	do	10 percent	15 percent	25 percent	15 percent	15 percent	10 percent
International	do	10 cents per message	do	10 percent	No change	No change	No change	No change	No change
Leased wires	do	5 percent	do	10 percent	15 percent	25 percent	do	do	10 percent
Telephone messages:									
Domestic	do	5 percent	do	10 percent	15 percent	25 percent	15 percent	15 percent	10 percent
International	do	5 percent	do	10 percent	No change	No change	No change	No change	No change
Telephone toll service:									
Charge more than 24 cents and less than 50 cents	do	None	None	5 cents for each 50 cents or fraction	20 percent	25 percent	do	do	10 percent
Charge more than 50 cents and less than \$1	do	10 cents	No change	do	do	do	do	do	do
Charge more than \$1 and less than \$2	do	15 cents	do	do	do	do	do	do	do
Charge more than \$2	do	20 cents	do	do	No change	No change	8 percent	do	No change
Wire and equipment service	do	5 percent	do	do	do	do	do	do	do

f. 1 Drawback of \$0.75 per gallon, \$0 per gallon, and \$0.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

g. The unit of tax is now a whole gallon.

h. Rate changed by Excise Tax Technical Changes Act of 1958 to conform with new definitions, effective July 1, 1959.

i. Rate of tax based on gallonage after July 1, 1959: less than 20,000 gallons, \$110; 20,000 gallons or more, \$220.

j. Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes. Tax shall in no case be more than 8 cents on each share not less than 4 cents on the sale or transfer.

k. Horse trailers exempt.

l. Public Law 379, 84th Cong., exempted motorcycles.

m. 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 and storage batteries.

n. Tires not more than 26 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 lining with internal tire fastening agent, exempt.

o. Bicycle tires placed on new bicycles exempt.

p. Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems, allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased.

q. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

r. Putting oils taxed at the rate of 3 cents per gallon.

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

t. Excise Tax Technical Changes Act of 1958 limits application of tax to exclude communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.

u. 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 for the Excise Tax Reduction Act of 1954, admissions of 50 cents or less were exempt. Public Law 1010, 84th Cong., exempted admissions of 90 cents or less. Excise Tax Technical Changes Act of 1958 exempted first \$1. Admissions to horse and dog races taxable on full amount at the rate of 20 percent.

v. Taxable amount was a 50 cents or less exempt.

w. Taxable amount includes admissions of 50 cents or less exempt.

x. Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, taxable.

y. Dues of \$25 or less and initiation fees of \$10 or less exempt.

z. Dues of \$10 or less and initiation fees of \$10 or less exempt.

aa. Tax imposed only on sugar manufactured in the United States.

TABLE VI.—*Excise taxes in effect prior to World War II which were not increased during or subsequent to the war and are still in effect*

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted ¹	Rates
TOBACCO TAXES		
Cigarette papers:		
Package of 26-50 sheets.....	1917.....	½ cent.
Per additional 50 sheets or fraction thereof.....	1919.....	½ cent.
Cigarette tubes, per 50 or fraction thereof.....	1919.....	1 cent.
Cigars: Weighing not more than 3 pounds per thousand.....	1926.....	75 cents.
Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound.....	1919.....	10 cents. ²
Tobacco and snuff, per pound.....	1919.....	10 cents. ²
LIQUOR TAXES		
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon.....	1919.....	30 cents.
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. ³
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 other than of national banks, on average circulation outstanding: ⁴		
Entire circulation, each month.....	do.....	½ of 1 percent.
Circulation exceeding 90 percent of capital, each month (additional tax).....	do.....	¾ of 1 percent.
Circulation paid out.....	do.....	10 percent.
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 (machineguns and short-barreled firearms): ⁵		
Dealers, per year.....	1934.....	\$200.
Importers or manufacturers, per year.....	1934.....	\$500.
Pawnbrokers, per year.....	1934.....	\$300.
Transfer of firearms, per firearm.....	1934.....	\$200.
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 had not paid the special tax as indicated above, per ounce or fraction thereof on each transfer.....	1937.....	\$100.

See footnotes at end of table, p. 13.

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

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted ¹	Rates
MISCELLANEOUS TAXES—continued		
Narcotics—Continued		
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.
Oleomargarine: Imported, per pound in addition to import duties.....	In effect Dec. 31, 1913.	15 cents.

¹ Year in which present rates were enacted. In some cases, tax was in effect prior to this time at different rates.

² Rate reduced from 18 cents by Revenue Act of 1951.

³ Imported adulterated butter taxed at 15 cents per pound in addition to import duties.

⁴ 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.

⁵ 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), machineguns, 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 \$10 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more but not over 18 inches in length, shall be at the rate of \$5.

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

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1953
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	Per wine gallon	\$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	20 cents	\$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	\$3.40 per wine gallon.
Artificially carbonated wines.	do.	6 cents.	1¼ cents per pint.	10 cents	\$2.40 per wine gallon.
Liqueurs, cordials, etc.	do.	6 cents.	1¼ cents	10 cents	\$1.92 per wine gallon.
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.	(³).
Case stamps, distilled spirits bottled in bond.	Per case	10 cents.	10 cents	10 cents	(³).
Export stamps, distilled spirits intended for export.	Per package	10 cents.	10 cents	10 cents	
Special occupational taxes:					
Wholesale dealers, distilled spirits and wines.	Per year	\$100 ¹	\$100	\$110	\$255. ⁴
Retail dealers, distilled spirits and wines.	do.	\$25 ¹	\$25	\$27.50	\$54. ⁴
Rectifiers:					
Less than 500 barrels a year.	do.	\$100 ¹	\$100	\$110	\$110. ⁴
500 barrels or more a year.	do.	\$200 ¹	\$200	\$220	\$220. ⁴
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 per year	\$50 ¹	\$50	\$55	\$55.
Production 500 barrels or more a year.	do.	\$100 ¹	\$100	\$110	\$110.

Wholesale dealers, fermented malt liquors.	Per year	\$50	\$50	\$55	\$123. ⁴
Retail dealers, fermented malt liquors.	do	\$20	\$20	\$22	\$24. ⁴
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	\$8.40 ⁵	\$8.40 ⁵
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	18 cents	18 cents	18 cents	10 cents.
Cigarette papers:					
Package of 20-50 sheets.	Per package	½ cent	½ cent	½ cent	½ cent.
Additional 50 sheets or fraction.	Per 50 or fraction	½ cent	½ cent	½ cent	½ cent.
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	10 cents	10 cents	11 cents	11 cents.
No par or face value—actual value less than \$100 per share.	Each \$20 or fraction	2 cents	2 cents	3 cents	3 cents.
Actual value.	Each \$100 or major fraction.				10 cents.
Stock transfers:					
Par or face value if selling price is under \$20.	Each \$100 par or face value.	4 cents	4 cents	5 cents	5 cents.
Par or face value if selling price is \$20 or more.	do	5 cents	5 cents	6 cents	6 cents.
Without par or face value if selling price is under \$20.	Per share.	4 cents	4 cents	5 cents	5 cents.

See footnotes at end of table, p. 22.

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

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1963
Stamp taxes, documentary, etc.—Continued					
Stock transfer—Continued					
Without par or face value if selling price is \$20 or more.	Per share	5 cents	5 cents	6 cents	4 cents. ⁹
Actual value	Each \$100 or major fraction.				
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.	50 cents	50 cents	55 cents	55 cents.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	3 cents	4 cents	4 cents.
Foreign life, sickness, accident, and annuity contracts.	do.			1 cent	1 cent.
Foreign reinsurance policies	do.			1 cent	1 cent.
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	\$3.30	
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.
Silver bullion sales or transfers	Of amount by which the selling price exceeds cost plus allowed expenses.		50 percent	50 percent	
Sales of produce for future delivery	Per \$100 or fraction.	5 cents			
Manufacturers' excise taxes:					
Air conditioners (self-contained units)	Manufacturers' sale price.			10 percent	10 percent.
Automobiles, etc.:					
Automobiles, passenger, auto trailers, and motorcycles.	do.	3 percent	3 percent	7 percent	10 percent. ⁷
Automobile trucks, trailers, buses, and road tractors.	do.	2 percent	2 percent	5 percent	10 percent.
Parts and accessories	do.				
Tires	Per pound	2 percent	2 percent	5 percent	8 percent. ⁹
Tubes	do.	2 1/4 cents	2 1/4 cents	5 cents	10 cents. ¹⁰
Tread rubber	do.	4 cents	4 cents	9 cents	10 cents.
Business and store machines	Manufacturers' sale price.			10 percent	5 cents.
Brewers malt	Per pound.	3 cents			10 percent. ^{11 12}
Brewers wort	Per gallon.	15 cents			
Candy	Sale price	2 percent			
Chewing gum	do.	2 percent			
Cigarette, cigar, and pipe mechanical lighters. ¹³	Manufacturers' sale price.				10 cents per lighter. ¹⁴
Electric energy	do.	3 percent	3 percent	3 1/2 percent	5 percent. ¹⁵
Electric, gas, and oil appliances	do.			10 percent	

Electric light bulbs and tubes.	do.	10 percent.	20 percent.	10 percent.	10 percent.
Firearms, shells.	do.	11 percent.	11 percent.	11 percent.	11 percent.
Fountain pens, mechanical pencils, ball-point pens. ¹³	do.				
Fur articles.	Sale price.				
Gasoline.	Per gallon.	1 cent.	1½ cents.	1 cent.	4 cents. ¹⁶
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.	6 cents.	4 cents.	6 cents. ¹⁷
Matches:					
Ordinary.	Per 1,000.	2 cents.	2 cents.	2 cents.	2 cents. ¹⁴
Fancy wood.	do.	2 cents.	5½ cents.	5 cents.	5½ cents.
White phosphorus.	Per 100.	2 cents.	2 cents.	2 cents.	2 cents.
Paper, in books.	Per 1,000.	½ cent.	2 cents.	2 cents.	2 cents. ¹⁴
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.
Phonographs records.	do.				
Photographs.	do.	5 percent.	10 percent.	10 percent.	10 percent. ¹⁸
Photographic apparatus and equipment:					
Cameras and lenses.	do.	10 percent. ¹⁹	25 percent. ²⁰	25 percent.	10 percent. ²¹
Photographic plates, sensitized paper.	do.		15 percent.	15 percent.	
Photographic apparatus and equipment.	do.		25 percent.	25 percent.	
Unexposed film.	do.		15 percent.	15 percent.	10 percent. ²²
Pistols and revolvers.	do.	10 percent.	11 percent.	10 percent.	10 percent.
Quick-freeze units.	do.				5 percent.
Radio receiving sets, components, etc.	do.	5 percent.	10 percent.	10 percent.	10 percent. ¹⁸
Refrigerators, household types.	do.	5 percent.	10 percent.	10 percent.	5 percent.
Sporting goods and equipment.	do.	10 percent.	10 percent.	10 percent.	10 percent. ²³
Television sets, components, etc.	do.				10 percent. ¹⁸
Toilet preparations.	do.	10 percent.		10 percent.	
Toothpaste, toilet soaps.	do.	5 percent.			
Retailers' excise taxes:					
Diesel fuel used for highway vehicles.	Per gallon.				4 cents. ¹⁵
Furs and fur articles.	Retailers' sale price.				10 percent. ²⁴
Jewelry.	do.		20 percent. ²⁵	20 percent.	10 percent. ²⁵
Luggage, purses, wallets, etc.	do.		20 percent.	20 percent.	10 percent.
Toilet preparations.	do.		20 percent.	20 percent.	10 percent. ²⁶
Miscellaneous excise taxes:					
Admissions:					
Generally.	Amount charged.	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 10 cents or major fraction on amount over \$1. ²⁷	1 cent for each 10 cents or major fraction on amount over \$1. ²⁷
Excess charges by proprietor.	Excess charge.	50 percent.	50 percent.	50 percent.	50 percent.
Leases of boxes or seats.	Amount charged for similar accommodations.	10 percent.	20 percent.	20 percent.	10 percent.

See footnotes at end of table, p. 22.

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

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1963
Miscellaneous excise taxes—Continued					
Admissions—Continued					
Ticket broker sales in excess of regular price.	Excess charge.	10 percent.	10 percent.	20 percent.	10 percent.
Cabarets, roof gardens, etc.	Taxable amount.	1½ cents for each 10 cents or fraction. ²⁸	1½ cents for each 10 cents or fraction. ²⁸	20 percent. ²⁹	10 percent. ^{29 30}
Bowling alleys, billiard and pool tables.	Each unit per year.	2 cents.		\$20.	\$20.
Checks, drafts, or orders for payment of money.	Each.				
Club dues, initiation fees ³¹	Amount paid.	10 percent.	10 percent.	20 percent.	20 percent.
Coconut and other vegetable oils processed, first domestic processing.	Per pound.		3 cents.	3 cents.	
Coin-operated devices:					
Amusement or music machines.	Each unit per year.				
Gaming devices.	do.			\$10.	\$10.
Leases of safe-deposit boxes.	Amount collected.	10 percent.	10 percent.	\$100.	\$250.
Oleomargarine, adulterated butter, filled cheese:				20 percent.	10 percent.
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:					
Manufacturers.	Per pound.	10 cents.	10 cents.	10 cents.	10 cents.
Wholesale dealers.	Per year.	\$600.	\$600.	\$600.	\$600.
Retail dealers.	do.	\$480.	\$480.	\$480.	\$480.
Processed butter:	do.	\$18.	\$48.	\$48.	\$48.
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-----	1 1/4 cents to 6 cents-----			
Sugar:					
Testing 92 sugar degrees-----	Per pound-----	0.465 cent-----	0.465 cent-----	0.465 cent-----	0.53 cent. ³²
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-----	10 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-----		
Charge more than \$1 and less than \$2.	do-----	15 cents-----	15 cents-----		10 percent.
Charge more than \$2-----	do-----	20 cents-----	20 cents-----		
Telegraph messages:					
Domestic-----	do-----	5 percent-----	5 percent-----	25 percent-----	10 percent.
International-----	do-----	5 percent-----	5 percent-----	10 percent-----	10 percent.
Cable and radio messages:					
Domestic-----	do-----	10 cents per message-----	10 cents per message-----	25 percent-----	10 percent.
International-----	do-----	10 cents per message-----	10 cents per message-----	10 percent-----	10 percent.
Leased wires-----	do-----	5 percent-----	5 percent-----	25 percent-----	10 percent.
Wire and equipment service-----	do-----	5 percent-----	5 percent-----	25 percent-----	10 percent.
Transportation of oil by pipeline-----	do-----	5 percent-----	5 percent-----	8 percent-----	8 percent.
Transportation of persons:	Amount paid-----	4 percent-----	4 percent-----	4 1/2 percent-----	
Amounts paid, generally-----	do-----			15 percent ³³ -----	
Seats and berths-----	do-----			15 percent-----	
By air-----	do-----			15 percent-----	5 percent. ³⁴
Transportation of property:					
Coal-----	Each short ton-----			4 cents-----	
Other-----	Amount paid-----			3 percent-----	
Use tax on highway vehicles weighing over 26,000 pounds.	Per 1,000 pounds per year-----				\$3.
Wagering:					
Wagers (except parimutuel)-----	Amount wagered-----				10 percent.
Occupation of accepting taxable wagers.	Per year-----				\$50.
Yachts, pleasure boats, sailing boats, motorboats 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. 22.

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

Commodity, etc., taxes	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1963
All other miscellaneous excise taxes:					
Alaskan railroads.....	Of gross annual income.	1 percent.....	1 percent.....	1 percent.....	
Bank circulation, etc., taxes:					
Circulation other than of national banks:					
On average circulation outstanding:					
Entire circulation.....	Each month.....	$\frac{1}{12}$ of 1 percent.....	$\frac{1}{12}$ of 1 percent.....	$\frac{1}{12}$ of 1 percent.....	$\frac{1}{12}$ of 1 percent.
Circulation exceeding 90 percent of capital (additional tax).	do.....	$\frac{1}{6}$ of 1 percent.....	$\frac{1}{6}$ of 1 percent.....	$\frac{1}{6}$ of 1 percent.....	$\frac{1}{6}$ of 1 percent.
Circulation paid out.....	do.....	10 percent.....	10 percent.....	10 percent.....	10 percent.
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.		$19\frac{1}{2}$ percent.....		
If not sold at mine or through arm's-length transaction, of fair market value at time of sale.	Of fair market value.		$19\frac{1}{2}$ percent.....		
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.....	\$5.
Importers or manufacturers.....	Per year.....		\$25.....	\$25.....	\$25.
Dealers.....	do.....		\$1.....	\$1.....	\$10.
Machineguns, 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. ³⁵	Per 100 pounds.....	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 $\frac{3}{4}$ cent per pound, whichever is lower.	3 percent ad valorem or $\frac{3}{4}$ cent per pound, whichever is lower.	3 percent ad valorem or $\frac{3}{4}$ cent per pound, whichever is lower.	

Articles in which copper is component material of chief value.	Per pound	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
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil).	Per gallon	1/2 cent	1/2 cent	1/2 cent
Gasoline and other motor fuel.	do.	2 1/2 cents	2 1/2 cents	2 1/2 cents
Hempseed	Per pound	1.24 cents	1.24 cents	1.24 cents
Lubricating oils.	Per gallon	4 cents	4 cents	4 cents
Lumber, except flooring of maple, birch, and beech. ³³	Per 1,000 feet.	\$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	4 1/2 cents	4 1/2 cents	4 1/2 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. ³⁷	do.	3 cents	3 cents	3 cents
Paraffin and other petroleum wax products.	do.	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
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

See footnotes at end of table, p. 22.

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

Commodity, etc., taxes	Unit of tax	Rates in effect as of —			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Dec. 31, 1963
All other miscellaneous excise taxes—Con.					
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.
Wholesaler 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	\$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 and \$0.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.

³ No charge to be made for stamps after Jan. 1, 1955.

⁴ The Excise Tax Technical Changes Act of 1953 made certain changes in the definition and rates of special occupational taxes for liquor dealers. In the case of rectifiers, tax is based on number of gallons rather than barrels as follows: Less than 20,000 gallons, \$110; 20,000 gallons or more, \$220.

⁵ Large cigarettes over 6½ inches long counting each 2½ inches as 1 cigarette taxes as small cigarettes.

⁶ In no case shall tax be more than 8 cents on each share, not less than 4 cents on the sale or transfer.

⁷ House trailers and motorcycles exempt.

⁸ Buses taxed at same rate as passenger automobiles.

⁹ 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 and storage batteries.

¹⁰ Tires not more than 20 inches in diameter and not more than 1¼ inches in cross section if such tires are of all rubber construction without fabric or metal reinforcement, or tires of extruded firing with internal wire fastening agent exempt. Tires other than those used on highway vehicles taxed at the rate of 5 cents per pound, except laminated tires which are taxed at 1 cent per pound. Bicycle tires used in manufacture of new bicycles exempt.

¹¹ Cash registers of the type used in registering over-the-counter retail sales exempt.

¹² Stencil-cutting machines of the type used in marking freight shipments exempt.

¹³ Excludes those which are subject to the 20-percent retail tax.

¹⁴ Tax not to exceed 10 percent of price for which sold.

¹⁵ The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. The Excise Tax Reduction Act of 1954 continued the base established by the Revenue Act of 1951 but reduced the rate to 5 percent.

¹⁶ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

¹⁷ Cuiting oil taxed at the rate of 3 cents per gallon.

¹⁸ Tax does not apply to communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.

¹⁹ Excludes aerial cameras and cameras weighing more than 100 pounds.

²⁰ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

²¹ Commercial and industrial types exempt.

²² Tax applies only to film in rolls and certain specified dimensions.

²³ Specific types of articles used predominantly for school sports and by children exempt.

²⁴ Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component material.

²⁵ Exemptions include silver-plated flatware, watches designed for the blind, articles used for religious purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

²⁶ 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.

²⁷ 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. If admission is to horse or dog racetrack, rate is 20 percent of total amount paid.

²⁸ 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.

²⁹ Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.

³⁰ Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges not subject to cabaret tax.

³¹ 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.

³² Tax imposed only on sugar manufactured in the United States.

³³ No tax is imposed where charge is 35 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate forlough tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line.

³⁴ Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 25-mile "buffer zone" in Canada and in Mexico. No tax imposed where charge is 60 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Transportation by aircraft with seating capacity of less than 10 adult passengers including the pilot, not subject to tax unless such aircraft is operated on an established line and if gross takeoff weight of aircraft is more than 12,500 pounds.

³⁵ Applies only on imports if imports from a country exceeded exports to it during the preceding calendar year.

³⁶ Tax does not apply to lumber of northern white pine, Norway pine, western white spruce, and Englemann spruce. Wood dowels taxed at from 75 cents to \$3 per 1,000 feet.

³⁷ 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 VIII.—Excise taxes which have been repealed or have expired subsequent to Dec. 31, 1939

FEDERAL EXCISE-TAX DATA

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Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
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	10 cents	Eliminated July 1, 1940.
Container stamps:	1934	1/4 cent	1/4 cent	Effective Jan. 1, 1955, no charge to be made for these stamps.
Per container of less than 1/2 pint.	1934	1 cent	1 cent	
Per container, 1/2 pint or more.	In effect Dec. 31, 1913.	10 cents	10 cents	
Export stamps, per package.				
STAMP TAXES				
Passage tickets over \$10 sold for passage by vessel to foreign port:	1917	\$1	\$1.10	Repealed by Excise Tax Act of 1947.
Costing \$10.01 to \$30.	1917	\$3	\$3.30	Do.
Costing \$30.01 to \$60.	1917	\$5	\$5.50	Do.
Over \$60.				
Silver bullion sales or transfers, of amount by which selling price exceeds cost plus allowed expenses.	1934	50 percent	50 percent	Repealed by Public Law 88-36, effective June 5, 1963.
MANUFACTURERS' EXCISE TAXES				
Electrical energy, of manufacturers' sales price.	1932	3 percent	3 1/2 percent	Repealed by Revenue Act of 1951.
Mixed flour, per barrel.	In effect Dec. 31, 1913.	4 cents	4 cents	Repealed by Revenue Act of 1942.
Mixed flour manufacturers, per year.	1917	\$12	\$12	Do.
Motorcycles, of manufacturers' sales price.		3 percent	7 percent	Repealed by Public Law 379, 84th Cong.
Optical equipment, of manufacturers' sales price.	1941	10 percent	10 percent	Repealed by Revenue Act of 1942.
Refrigeration equipment, commercial.	1941	10 percent	10 percent	Do.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price.	1941	10 percent	10 percent	Do.
Washing machines of commercial type used in laundries, of manufacturers' sale price.	1941	10 percent	10 percent	Do.
MISCELLANEOUS TAXES				
Alaskan railroads, of gross annual income.	1914	1 percent	1 percent	Repealed by Public Law 386, effective June 10, 1950.
Bituminous coal:	1937	1 cent	1 cent	Expired Aug. 23, 1943.
Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.				
Additional excise tax, applicable to producers not members of Bituminous Coal Code:	1937	19 1/2 percent	19 1/2 percent	Do.
If sold at mine, of sales price at mine.	1937	19 1/2 percent	19 1/2 percent	Do.
If not sold at mine or through arm's length transaction, of fair market value at time of sale.				
Import taxes.	Various			Repealed by Tariff Classification Act of 1962 and replaced by tariffs. See table VII for historical data.

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
MISCELLANEOUS TAXES—continued				
Oleomargarine:				
Colored, per pound.....	In effect Dec. 31, 1913.	10 cents.....	10 cents.....	Repealed by Public Law 459, 81st Cong., effective July 1, 1950.
Uncolored, per pound.....	do.....	¼ cent.....	¼ cent.....	
Manufacturers, per year.....	do.....	\$600.....	\$600.....	
Retailers of colored oleomargarine, per year.....	do.....	\$48.....	\$48.....	
Retailers of uncolored oleomargarine, per year.....	do.....	\$6.....	\$6.....	
Wholesalers of colored oleomargarine, per year.....	do.....	\$480.....	\$480.....	Repealed by Public Law 85-475, effective Aug. 1, 1958.
Wholesalers of uncolored oleomargarine, per year.....	do.....	\$200.....	\$200.....	
Transportation of oil by pipeline, of amount paid.....	1932.....	4 percent.....	4½ percent.....	
Transportation of property:				
Coal, per short ton.....	1942.....	4 cents.....	4 cents.....	
All other, of amount paid.....	1942.....	3 percent.....	3 percent.....	Repealed by Public Law 87-508, effective Nov. 16, 1962.
Transportation of persons by rail, motor vehicle or water, of amount paid.....	1941.....	5 percent.....	10 percent.....	
Use of automobiles, per year.....	1941.....	\$5.....	\$5.....	
Use of boats (overall length) per year:				
16 feet but not over 28 feet.....	1941.....	\$5.....	\$5.....	
Over 28 feet but not over 50 feet.....	1941.....	\$10.....	\$10.....	Repealed by Revenue Act of 1945.
Over 50 feet but not over 100 feet.....	1941.....	\$40.....	\$40.....	
Over 100 feet but not over 150 feet.....	1941.....	\$100.....	\$100.....	
Over 150 feet but not over 200 feet.....	1941.....	\$150.....	\$150.....	
Over 200 feet.....	1941.....	\$200.....	\$200.....	

TABLE IX.—Actual collections from excise taxes for fiscal years 1939, and 1955-63; estimated collections for 1964 and 1965
 (In millions of dollars)

Source	1939	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964 est.	1965 est.
Liquor taxes:												
Distilled spirits (domestic and imported).....	285.0	1,870.6	2,023.3	2,080.1	2,054.5	2,098.5	2,255.8	2,276.5	2,386.5	2,467.5	2,500.0	2,600.0
Fermented malt liquors.....	259.7	737.2	765.4	760.5	757.6	767.2	796.2	795.4	813.5	825.4	900.0	975.0
Rectification tax.....	10.7	23.9	24.4	23.5	21.8	22.0	22.1	22.5	23.0	25.5	27.0	28.0
Wines (domestic and imported).....	6.4	81.8	86.6	87.4	90.3	90.9	98.8	96.1	98.0	101.9	103.0	106.0
Special occupational taxes.....	10.8	22.5	20.8	21.6	22.3	23.4	20.8	22.3	20.3	21.3	22.0	22.0
Container stamps.....	9.9	6.7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
All other.....	5.4	.1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total, liquor taxes.....	587.8	2,742.8	2,920.6	2,973.2	2,946.5	3,002.1	3,193.7	3,212.8	3,341.3	3,441.7	3,552.0	3,731.0
Tobacco taxes:												
Cigarettes (small).....	504.0	1,504.2	1,549.0	1,610.9	1,668.2	1,738.1	1,863.6	1,923.5	1,956.5	2,010.5	2,050.0	2,075.0
Tobacco (chewing and smoking).....	54.8	16.2	14.9	14.0	14.4	16.9	17.1	17.3	16.7	16.4	17.0	17.0
Cigars (large).....	12.8	46.2	45.0	44.9	47.2	50.7	49.9	49.3	49.6	50.1	52.0	53.0
Snuff.....	6.9	3.9	3.8	3.7	3.5	(1)	(1)	(1)	(1)	(1)	(1)	(1)
All other.....	1.6	.8	.8	.6	.7	1.2	1.0	.9	2.8	2.2	3.0	3.0
Total, tobacco taxes.....	580.2	1,571.2	1,613.5	1,674.0	1,734.0	1,806.8	1,931.5	1,991.1	2,025.7	2,079.2	2,122.0	2,148.0
Stamp taxes.....	41.1	112.0	114.9	107.5	109.5	133.8	139.2	149.4	159.3	149.1	170.0	180.0
Manufacturers' excise taxes:												
Gasoline.....	207.0	954.7	1,030.4	1,458.2	1,636.6	1,700.3	2,015.9	2,370.3	2,412.7	2,497.3	2,625.0	2,775.0
Lubricating oils.....	30.5	69.8	74.6	73.6	70.0	73.7	81.7	74.3	73.0	74.4	75.0	80.0
Passenger autos and motorcycles ²	42.7	1,047.8	1,376.4	1,144.2	1,170.0	1,039.3	1,331.3	1,228.6	1,300.4	1,559.5	1,750.0	1,800.0
Automobile trucks, buses, and tractors.....	6.0	134.8	189.4	199.3	206.1	215.3	271.9	236.7	257.2	303.1	350.0	400.0
Parts and accessories for automobiles.....	7.9	136.7	145.8	157.3	166.7	166.2	189.5	188.8	198.1	224.5	240.0	255.0
Tires and inner tubes, tread rubber ³	34.8	164.3	177.9	251.5	259.8	278.9	304.5	279.6	361.6	398.9	415.0	430.0
Electrical energy.....	39.9	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Electric, gas, and oil appliances.....	.....	50.9	71.1	75.2	61.4	62.4	69.3	64.5	66.4	68.2	75.0	80.0
Toilet preparations.....	10.6	18.7	22.9	26.1	24.9	29.4	31.8	32.9	34.0	36.0	40.0	45.0
Electric light bulbs and tubes.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Radio receiving sets, phonographs, records, musical instruments, and television sets.....	4.8	155.9	186.2	180.4	179.3	187.7	211.8	189.9	216.4	231.8	250.0	275.0
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze.....	7.0	38.0	49.1	46.9	39.4	40.6	50.0	55.9	54.6	61.5	65.0	70.0
Business and store machines.....	.....	57.3	70.1	83.2	90.7	93.9	99.4	98.3	81.7	74.8	70.0	70.0
Photographic apparatus.....	.....	15.2	17.4	19.9	22.5	24.3	26.2	25.3	25.3	25.2	26.0	28.0
Matches.....	.....	5.8	6.2	5.9	5.1	5.3	5.3	5.2	4.7	4.1	5.0	5.0
Sporting goods.....	.....	13.5	13.7	14.6	16.3	17.3	19.4	21.0	21.6	24.4	25.0	30.0
Firearms, shells, pistols, and revolvers.....	.....	13.4	15.5	16.6	16.2	15.9	17.6	16.5	16.7	17.9	19.0	20.0
Fountain and ballpoint pens, mechanical pencils, and lighters.....	.....	8.4	9.6	9.1	9.1	8.4	9.6	9.0	8.4	8.7	10.0	10.0
Total, manufacturers' excise taxes.....	394.5	2,885.0	3,456.0	3,761.9	3,974.1	3,958.8	4,735.1	4,896.8	5,132.9	5,610.3	6,040.0	6,373.0

See footnotes at end of table, p. 26.

TABLE IX.—Actual collections from excise taxes for fiscal years 1939, and 1955-63; estimated collections for 1964 and 1965—Continued

(In millions of dollars)

Source	1939	1955	1956	1957	1958	1959	1960	1961	1962	1963	1964 est.	1965 est.
Retailers' excise taxes:												
Diesel fuel used for highway vehicles.....	-----	22.7	24.5	39.5	46.1	52.5	71.9	88.9	105.2	113.0	130.0	150.0
Jewelry, etc.....	-----	142.4	152.3	156.6	156.1	156.4	165.7	168.5	176.0	181.9	190.0	200.0
Furs.....	-----	27.1	28.3	29.5	28.5	29.9	30.2	29.2	31.2	29.3	30.0	32.0
Toilet preparations.....	-----	71.8	83.8	92.9	98.2	108.0	120.2	131.7	144.6	158.4	175.0	200.0
Luggage, handbags, wallets, etc.....	-----	50.9	57.5	57.1	58.8	61.5	62.6	68.2	69.4	74.0	80.0	85.0
Total, retailers' excise taxes.....	-----	314.8	346.4	375.5	387.7	408.3	450.6	486.5	526.3	556.6	605.0	667.0
Miscellaneous taxes:												
Telephone, telegraph, radio, and cable facilities, leased wires, etc.....	-----											
Local telephone service.....	24.1	230.3	241.5	266.2	279.4	292.4	312.1	343.9	350.6	364.6	400.0	450.0
Transportation of oil by pipeline.....	-----	290.2	315.7	347.0	370.8	398.0	426.2	453.4	492.9	516.0	530.0	550.0
Transportation of persons.....	11.0	33.5	35.7	37.2	35.1	8.0	1.1	2.4	2.8	2.8	2.8	2.8
Transportation of property.....	-----	200.5	214.9	222.2	225.8	227.0	255.5	264.3	262.8	233.9	110.0	120.0
Admissions, exclusive of cabarets, roof gardens, etc.....	-----	398.0	450.6	468.0	463.0	143.3	3.1	1.3	.6	.5	-----	-----
Cabarets, roof gardens, etc.....	19.5	106.1	104.0	75.8	54.7	50.0	34.5	36.7	39.2	42.8	45.0	50.0
Wagering taxes.....	-----	39.3	42.3	43.2	42.9	45.1	49.6	33.6	35.6	39.8	45.0	50.0
Club dues and initiation fees.....	-----	7.8	7.0	7.3	6.9	6.8	6.6	7.3	5.9	5.7	6.0	6.0
Leases of safe-deposit boxes.....	6.2	42.0	47.2	54.2	60.3	64.8	67.2	64.4	69.5	71.1	75.0	80.0
Use of certain highway vehicles.....	2.0	5.6	5.5	5.8	6.1	6.1	6.4	6.6	6.7	6.5	7.0	8.0
Coconut and other vegetable oils, processed.....	-----	-----	-----	27.2	33.1	32.5	38.3	45.6	79.8	99.5	110.0	120.0
Oleomargarine, etc.....	27.7	19.0	18.5	19.7	9.4	1.7	.4	.1	-----	-----	-----	-----
Sugar tax.....	2.2	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Coin-operated amusement and gaming devices.....	65.4	78.5	82.9	86.1	85.9	86.4	89.9	91.8	96.6	99.9	100.0	100.0
Bowling alleys and billiard and pool tables.....	-----	15.0	14.2	15.0	17.5	16.9	20.3	23.9	19.6	20.3	22.0	25.0
All other, including repealed taxes.....	-----	3.4	3.0	3.1	3.1	3.4	3.7	4.3	4.2	4.9	5.0	5.0
-----	6.6	1.0	1.0	1.0	1.0	1.0	1.1	1.2	1.2	1.2	2.0	2.0
Total, miscellaneous taxes.....	164.6	1,469.9	1,584.0	1,679.1	1,695.3	1,383.4	1,315.0	1,408.7	1,465.1	1,506.6	1,457.0	1,566.0
Total, excise taxes.....	1,768.1	9,095.9	10,035.4	10,571.2	10,847.1	10,693.2	11,765.1	12,145.2	12,650.7	13,343.5	14,946.0	16,665.0

Note.—Figures are rounded and do not necessarily add to totals. Undistributed depository receipts are excluded.

¹ Snuff and tobacco collections combined.
² Motorcycles exempted by Public Law 379, 84th Cong., effective Sept. 1, 1955.
³ Tread rubber made taxable by Highway Act of 1956.

Source: Actual collections from annual reports of the Commissioner of Internal Revenue, Internal Revenue Service, U.S. Treasury Department. Estimates for 1964 and 1965 by staff of Joint Committee on Internal Revenue Taxation.

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