

[JOINT COMMITTEE PRINT]

**SCHEDULE OF PRESENT
FEDERAL EXCISE TAXES
(AS OF JANUARY 1, 1986)**

PREPARED BY THE STAFF
OF THE
JOINT COMMITTEE ON TAXATION



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INTRODUCTION

This pamphlet,¹ prepared by the staff of the Joint Committee on Taxation, provides a listing of present Federal excise taxes and tax rates as of January 1, 1986.² This pamphlet is intended to provide summary information on current Federal excise taxes for Members of the House Committee on Ways and Means, the Senate Committee on Finance, and other Members of Congress.

Part I contains listings of Federal excise tax changes that occurred in 1985 and of changes scheduled for 1986 under present law. Part II is a listing of the various current Federal excise taxes and rates, which is organized into 14 categories (including a category of "miscellaneous" excises). The listing includes information as to whether revenues from the particular excise taxes go into a Trust Fund (or other special fund), any scheduled expiration dates or changes in tax rates, and the pertinent sections of the Internal Revenue Code. An Appendix contains two tables, showing: (1) 1985 excise tax rates on feedstock chemicals and (2) the 1985-1986 excise tax rates applicable to gas guzzling automobiles.

¹ This pamphlet may be cited as follows: Joint Committee on Taxation, *Schedule of Present Federal Excise Taxes (As of January 1, 1986)* (JCS-6-86), February 27, 1986.

² See also, prior Joint Committee staff pamphlet, *Schedule of Present Federal Excise Taxes (As of January 1, 1985)* (JCS-1-85), January 31, 1985.

I. FEDERAL EXCISE TAX CHANGES IN 1985 AND SCHEDULED FOR 1986

A. Excise Tax Changes Occurring in 1985

The following Federal excise tax changes occurred in 1985:

Excise tax (and Code section)	Tax change effective in 1985
Distilled spirits tax (sec. 5001).....	Tax increased from \$10.50 to \$12.50 per proof gallon on Oct. 1, 1985.
Highway taxes:	
Piggyback trailers (sec. 4051)	Tax rate increased from 6 percent to 12 percent of retail sales price on July 18, 1985 (i.e., the 1-year reduced rate expired on July 18).
Fuels tax exemption for certain taxicabs (sec. 6427(e))	4-cents-per-gallon exemption expired on Oct. 1, 1985.
Environmental ("Superfund") taxes:	
Crude oil (sec. 4611)	0.79-cents-per-barrel tax expired on Oct. 1, 1985.
Certain chemicals (sec. 4661)	Tax (at various rates—see Appendix, Table 1) expired on Oct. 1, 1985.
Hazardous waste (sec. 4681) ..	\$2.13-per-dry-weight-ton tax expired on Oct. 1, 1985.
Gas guzzler tax (sec. 4064).....	Tax rates (see Appendix, Table 2) changed in 1985 for 1986 model year automobiles.
Inland waterways fuel tax (sec. 4042)	Tax increased from 8 cents to 10 cents per gallon on Oct. 1, 1985.
Tax on domestic private foundation net investment income (sec. 4940).....	For taxable years beginning on or after Jan. 1, 1985— (a) Tax reduced from 2 percent to 1 percent where charitable payout increases by equivalent amount;

Excise tax (and Code section)	Tax change effective in 1985
	(b) Exemption from 2-percent tax for certain operating foundations.
Tax on certain fringe benefits provided by an electing employer (sec. 4977)	30 percent of the "excess fringe benefits," generally effective on and after Jan. 1, 1985.

B. Excise Tax Changes Scheduled for 1986*

The following Federal excise tax changes are scheduled (or have occurred) in 1986 under present law:

Excise tax (and Code section)	Tax change scheduled in 1986
Tax on employers with respect to disqualified welfare benefits (sec. 4976).....	100 percent of the disqualified amount, generally effective for contributions paid or accrued after Dec. 31, 1985.
Cigarette taxes (sec. 5701(b)):	
Small cigarettes	Reduction from \$8 per thousand (16 cents per pack) to \$4 per thousand (8 cents per pack) on Mar. 15, 1986.
Large cigarettes	Reduction from \$16.80 per thousand to \$8.40 per thousand on Mar. 15, 1986.

*Note: There are several proposed Federal excise tax changes currently pending in legislation that has passed either the House or Senate or has been reported by House, Senate, or Conference Committees. Pending excise legislation includes the following: (1) permanent extension of the current cigarette excise tax rates (conference report on H.R. 3128, not yet agreed to by the Congress); (2) new excise taxes on snuff and chewing tobacco (H.R. 3128); (3) increase in and modification of Superfund and related excise taxes (conference report on H.R. 3128 and differing versions of H.R. 2005 as passed by the House and Senate); (4) 10-year increase in coal excise tax for Black Lung Disability Trust Fund (H.R. 3128); (5) 3-year extension of the 4-cents-per-gallon fuels tax exemption for qualified taxicabs (H.R. 3838 as passed by the House); (6) reduction in fuels tax exemption for alcohol fuels from 9 cents to 6 cents per gallon (H.R. 3838); (7) a new 0.04 percent excise tax on the value of commercial cargo loaded or unloaded at U.S. ports (H.R. 6 as passed by the House); (8) new port user charges (in the Internal Revenue Code) (S. 1567 as reported by the Senate Committees on Finance and Environment and Public Works); (9) increases in the inland waterways fuel tax, by 1 cent per year, over 1988-1997 (S. 1567 as reported); and (10) an increase in the excise tax on casualty reinsurance premiums paid to foreign insurers for U.S. risk coverage from 1 percent to 4 percent (H.R. 3838).

II. SCHEDULE OF PRESENT FEDERAL EXCISE TAX RATES

(AS OF JANUARY 1, 1986)

Tax (and Code section)	Tax rates
A. Alcohol Excise Taxes	
1. Alcoholic beverage taxes:	
Distilled spirits (sec. 5001)	\$12.50 per proof gallon.
Wines (sec. 5041):	
Not more than 14 percent alcohol	17 cents per wine gallon.
14 to 21 percent alcohol	67 cents per wine gallon.
21 to 24 percent alcohol ¹	\$2.25 per wine gallon.
Artificially carbonated wines	\$2.40 per wine gallon.
Champagne and other sparkling wines	\$3.40 per wine gallon.
Beer (sec. 5051)	\$9 per barrel (31 gallons) generally. ²
2. Alcohol occupational taxes:	
Brewers (sec. 5091)	\$110 a year; \$55 for less than 500 barrels a year.
Wholesale dealers (sec. 5111):	
Liquors and wines	\$255 a year.
Beer	\$123 a year.
Retail dealers ³ (sec. 5121):	
Liquors and wines	\$54 a year.
Beer	\$24 a year.

¹ Wines containing more than 24 percent alcohol are taxed as distilled spirits.

² \$7 per barrel for certain small brewers.

³ In addition, there is a tax of \$4.50 for each month in which sales are made (\$2.20 per month when *only* sales of beer or wine are made) for every limited retail dealer—i.e., certain fraternal and civic organizations and concessionaires at fairs and carnivals (sec. 5121(c)).

Tax (and Code section)	Tax rates
B. Tobacco Excise Taxes	
1. Cigars (sec. 5701(a)):	
Small cigars (weighing no more than 3 pounds per thousand)...	75 cents per thousand.
Large cigars (more than 3 pounds per thousand).....	8½ percent of wholesale price (but not more than \$20 per thousand).
2. Cigarettes (sec. 5701(b)):	
Small cigarettes (weighing no more than 3 pounds per thousand)...	\$8 per thousand (i.e., 16 cents per pack of 20 cigarettes) through Mar. 14, 1986; scheduled to decline to \$4 per thousand (8 cents per pack) thereafter.
Large cigarettes (weighing more than 3 pounds per thousand)...	\$16.80 per thousand through Mar. 14, 1986; scheduled to decline to \$8.40 per thousand thereafter.
3. Cigarette papers and tubes:	
Cigarette papers (sec. 5701(c)).....	½ cent for each 50 papers.
Cigarette tubes (sec. 5701(d)).....	1 cent for each 50 papers.

Tax (and Code section)	Tax rates
C. Highway Trust Fund Excise Taxes ⁴	
1. Motorfuels:	
Gasoline (sec. 4081).....	9 cents/gallon.
Diesel fuel (sec. 4041 (a))..	15 cents/gallon generally. ⁵
Special motor fuels (incl. alcohol fuels from petroleum) (sec. 4041 (b)).....	9 cents/gallon.
Gasohol (secs. 4041(k) and 6427(f)).....	3 cents/gallon (i.e., a 6-cents/ gallon exemption). ⁶
Alcohol fuels from natu- ral gas (sec. 4041(m)) ⁷ ..	4.5 cents/gallon (i.e., a 4.5 cents/ gallon exemption). ⁶
2. Trucks and trailers:	
Trucks (over 33,000 lbs.) and trailers (over 26,000 lbs.) (sec. 4051) ...	12 percent of retail price.
3. Tires for highway vehicles (sec. 4071).....	
	40 pounds or less—no tax.
	40-70 pounds—15 cents/pound over 40 pounds.
	70-90 pounds—\$4.50, plus 30 cents/pound over 70 pounds.
	Over 90 pounds—\$10.50, plus 50 cents/pound over 90 pounds.

⁴ The Highway Trust Fund taxes are scheduled to expire after September 30, 1988.

⁵ A net tax of 3 cents per gallon (12 cents/gal. refund or credit) applies to certain privately operated intercity, local, or school buses (sec. 6427(b)).

⁷ There is a one-time rebate (credit or refund) to original purchases of a qualified diesel-powered car, truck, or van having a gross vehicle weight rating of 10,000 pounds or less. The rebate varies with the model year (only available for post-1978 models) and type of vehicle (higher rebate for a truck or van than for a car), applicable to such vehicles owned as of January 1, 1985, or originally purchased after January 1, 1985 and before January 1, 1988 (sec. 6427(g)).

⁶ The exemptions for gasohol and alcohol fuels are scheduled to expire after December 31, 1992.

⁷ Alcohol fuels (e.g., methanol fuels) derived from *other* than petroleum or natural gas are exempt from the 9 cents/gallon tax.

Tax (and Code section)	Tax rates
4. Use tax on heavy highway vehicles (sec. 4481) ⁸	Under 55,000 pounds—no tax. 55,000–75,000 pounds—\$100 plus \$22 per 1,000 pounds over 55,000. Over 75,000 pounds—\$550.
D. Airport and Airway Trust Fund Excise Taxes ⁹	
1. Air passenger ticket tax (sec. 4261)	8 percent of air fare.
2. International departure tax (sec. 4261(c))	\$3 per person.
3. Domestic air cargo tax (sec. 4271)	5 percent of amount paid.
4. Fuels taxes for noncommercial (general) aviation:	
Gasoline (secs. 4081 and 4041(c))	12 cents per gallon.
Nongasoline (sec. 4041 (c))	14 cents per gallon.

⁸ Annual tax: the taxable period is July 1–June 30. Tax liability is incurred as of the first month the vehicle is used during the taxable period. If the first use is after July, the tax is prorated for the taxable period. The tax may be paid in quarterly installments.

The use tax is reduced by 25 percent for vehicles used exclusively in transporting harvested forest products to and from the forested site and which are required to be registered for that purpose.

There is an exemption for trucks used fewer than 5,000 miles on public highways during the taxable period (7,500 miles for farm vehicles). Also, there is a prorated refund of tax for trucks destroyed or stolen during the taxable period.

In addition, the Department of Transportation (in consultation with the Treasury Department) is required to conduct studies of the highway use tax and to submit reports to the Congressional tax-writing committees not later than October 1, 1987, on (1) whether vehicles of 80,000 pounds or more bear their fair share of highway costs, (2) the significance of the use tax for trans-border trucking operations, and (3) the feasibility of weight-distance truck taxes.

⁹ The Airport and Airway Trust Fund taxes are scheduled to expire after December 31, 1987.

Tax (and Code section)	Tax rates
E. Environmental ("Superfund") Excise Taxes*	
1. Taxes for Hazardous Substance Response Trust Fund:	
Crude oil tax (sec. 4611)...	0.79 cents per barrel (expired Oct. 1, 1985).
Excise tax on feedstock chemicals (sec. 4661).....	Tax ranged from \$0.22 to \$4.87 per ton (expired Oct. 1, 1985).
(For specific prior tax rates, see Table 1 in the Appendix.)	
2. Tax for Post-Closure Liability Trust Fund:	
Tax on hazardous waste (sec. 4681).....	\$2.13 per dry weight ton (expired Oct. 1, 1985).

F. Black Lung Disability Trust Fund Excise Taxes

1. **Coal excise tax (sec. 4121)...** \$1 per ton for coal from underground mines and 50 cents per ton for coal from surface mines (but no more than 4 percent of the coal's selling price).¹⁰
2. **Excise taxes on black lung benefit trusts (secs. 4951, 4952, and 4953).....** Varying rates on certain activities. (See "Penalty" excise taxes, N.I.c., below.)

G. Gas Guzzler Excise Tax (sec. 4064)

(For applicable tax rates by model year, see Table 2 in the Appendix.)

*Note: Although these excise taxes expired October 1, 1985, they are listed because tax extension legislation for the Superfund excises has been pending since 1985. (See also, footnote on p. 3, *supra*.)

¹⁰ Tax does not apply to lignite.

On the earlier of January 1, 1996, or any January 1 after 1981 on which there is no balance of repayable advances to the Trust Fund and no unpaid interest on such advance, the tax rates are scheduled to return to the pre-1982 rates of one-half the current rates (i.e., 50 cents/ton for underground mines, and 25 cents/ton for surface mines, limited to 2 percent of the price).

Tax (and Code section)	Tax rates
H. Crude Oil Windfall Profit Tax (secs. 4986-4998)¹¹	
Tier one oil	70 percent; 50 percent for independent producer oil.
Tier two oil (stripper oil, ¹² Naval Petroleum Reserve oil).....	60 percent; 30 percent for independent producer oil.
Tier three oil:	
Newly discovered oil	22.5 percent for 1984-87; 20 percent for 1988; and 15 percent for 1989 and thereafter.
Heavy oil and incremental tertiary oil	30 percent.
I. Inland Waterways Trust Fund Excise Tax	
Tax on diesel and other liquid fuels used by commercial cargo vessels on specified inland or intra-coastal waterways (sec. 4042)	10 cents per gallon.
J. Aquatic Resources Trust Fund Excise Taxes	
1. Boating Safety Account taxes:	
Gasoline and special fuels used in motorboats (secs. 4081 and 4041(a)(2)).....	9 cents per gallon (through Sept. 30, 1988); limited to \$45 million per year to the Account. ¹³
2. Sport Fish Restoration Account taxes:	
Gasoline and special fuels used in motorboats (secs. 4081 and 4041(a)(2)).....	9 cents per gallon (through Sept. 30, 1988); the balance of receipts in excess of the \$1 million and \$45 million (see item J.1., above, and footnote 13).

¹¹ The tax rate applies to the "windfall profit" on each barrel of taxable crude oil, as computed under the statute. The windfall profit tax is scheduled to be phased out over a 33-month period beginning after December 1987 or (if later) after the month that the aggregate net windfall profit tax revenues exceed \$227.3 billion, but in no case later than December 1990.

¹² Qualified independent stripper oil is exempt (sec. 4994(g)).

¹³ Also, \$1 million per fiscal year of these motorboat fuel tax revenues go to the Land and Water Conservation Fund (sec. 9503(c)(4)(B)).

Tax (and Code section)	Tax rates
2. Sport Fish Restoration Account taxes (Cont.):	
Sport fishing equipment (sec. 4161(a))	10 percent of manufacturers price; except 3 percent for electric outboard motors and certain fish finders (tax on fish finders limited to \$30 per item).
K. Bows and Arrows and Firearms Excise Taxes	
1. Bows and arrows (sec. 4161(b))¹⁴	
	11 percent of manufacturers price. ¹⁵
2. Regular firearms and ammunition (sec. 4181):¹⁴	
Pistols and revolvers	10 percent of manufacturers price.
Firearms other than pistols and revolvers	11 percent of manufacturers price.
Ammunition (shells and cartridges)	11 percent of manufacturers price.
3. "Non-regular" firearms:¹⁶	
Occupational taxes (sec. 5801): ¹⁷	
Importer	\$500 per year.
Manufacturers	\$500 per year.
Dealers	\$200 per year.
Transfer taxes (sec. 5811):	
Generally	\$200 per transfer.
Certain concealable weapons (see sec. 5845(e))	\$5 per transfer.
Making tax (sec. 5821)	\$200 per firearm.

¹⁴ Revenues from these taxes (secs. 4161(b) and 4181) are appropriated, in the fiscal year following receipt, to the Federal Aid to Wildlife Program ("Pittman-Robertson Fund") for support of State wildlife programs.

¹⁵ The tax is imposed on bows having a draw weight of 10 pounds or more. Under P.L. 98-369, the tax on arrows was expanded to apply also to arrows fewer than 18 inches in length (only arrows 18 inches or more in length were taxed previously) which are suitable for use with a taxable bow (e.g., crossbows).

¹⁶ Other than those listed above in K.2., i.e., machine guns, "destructive devices" (e.g., explosive devices such as bombs, grenades, small rockets, mines, etc.), sawed-off shotguns or rifles, silencers, and certain concealable weapons (sec. 5845).

¹⁷ Importer, manufacturers, or dealers in certain concealable weapons only are taxed (under sec. 5845(e)) as follows: \$25 per year per place of business for importers and manufacturers; and \$10 per year per place of business for dealers.

Tax (and Code section)	Tax rates
L. Communications (Telephone) Excise Tax	
Local and toll (long-distance) telephone and teletype-writer services (sec. 4251)....	3 percent of amount paid (through Dec. 31, 1987).
M. Wagering Excise Taxes	
Certain wagers (sec. 4401).....	2 percent of amount of wager, except that tax is 0.25 percent in States where wagering is authorized by State law.
Occupational tax (sec. 4411)....	\$500 per year on person engaged or employed in business of accepting wagers (taxable period is July-June), except that tax is \$50 per year in States where wagering is authorized by State law.
N. Miscellaneous Excise Taxes	
<i>1. "Penalty" excise taxes:</i>	
<i>a. Lobbying expenditures by public charities (sec. 4911).....</i>	25 percent of excess lobbying expenditures.
<i>b. Private foundation activities:</i>	
Self-dealing (sec. 4941).....	<i>Initial tax.</i> —5 percent of the amount of self-dealing on the self-dealer; 2½ percent on foundation manager (up to \$10,000).
	<i>Additional tax.</i> —If the self-dealing is not corrected within the correction period, there is a tax of 200 percent of the amount on the self-dealer; also, a tax of 50 percent on a foundation manager (up to \$10,000).

Tax (and Code section)	Tax rates
N. 1. "Penalty" excise taxes (Cont.)	
Failure to distribute income (sec. 4942).....	<p><i>Initial tax.</i>—15-percent tax on the foundation on the amount remaining undistributed at the beginning of the second (or succeeding) taxable year.</p> <p><i>Additional tax.</i>—If not corrected, there is an additional tax of 100 percent of the amount not distributed at the end of the correction period.</p>
Excess business holdings (sec. 4943).....	<p><i>Initial tax.</i>—5-percent tax on the foundation on the value of the excess holdings.</p> <p><i>Additional tax.</i>—If not corrected, there is an additional tax of 200 percent of the excess holdings at the end of a specified period.</p>
Investments which jeopardize charitable (exempt) purpose (sec. 4944).....	<p><i>Initial taxes.</i>—5-percent tax on the foundation on the amount of such investment; also, a 5-percent tax on the foundation manager (up to \$5,000).</p> <p><i>Additional taxes.</i>—25-percent tax on foundation if the investment is not removed from jeopardy within the correction period; also, a 5-percent tax is imposed on the foundation manager (up to \$10,000).</p>

Tax (and Code section)	Tax rates
N. 1. "Penalty" excise taxes (Cont.)	
Taxable expenditures (sec. 4945).....	<p><i>Initial taxes.</i>—10-percent tax on the foundation on the amount of the taxable expenditure; also, a 2½-percent tax on the foundation manager (up to \$5,000).</p> <p><i>Additional taxes.</i>—If not corrected, there is a tax of 100 percent on the foundation on the taxable expenditure; also, a tax of 50 percent on the foundation manager (up to \$10,000).</p>
c. <i>Black lung benefit trusts:</i>	
Self-dealing (sec. 4951).....	<p><i>Initial taxes.</i>—10-percent tax on the self-dealer on the amount of self-dealing; 2½-percent tax on trustee.</p> <p><i>Additional taxes.</i>—If not corrected, a tax of 100 percent is imposed on self-dealer; 50-percent tax on trustee.</p>
Taxable expenditures (sec. 4952).....	<p><i>Initial taxes.</i>—10-percent tax on the trust on the amount of the taxable expenditure; 2½-percent tax on trustee.</p> <p><i>Additional taxes.</i>—If not corrected, a tax of 100 percent is imposed on the fund; 50-percent tax on trustee.</p>
Excess contributions to benefit trust (sec. 4953).....	5 percent tax on the contributor on excess contributions to the trust.

Tax (and Code section)	Tax rates
N. 1. "Penalty" excise taxes (Cont.)	
<i>d. Qualified pension, etc., plans:</i>	
Failure to meet minimum funding standards (sec. 4971).....	<p><i>Initial tax.</i>—Tax of 5 percent of accumulated funding deficiency is imposed on employer.</p> <p><i>Additional tax.</i>—If not corrected, a tax of 100 percent is imposed on employer.</p>
Excess contributions to IRAs, etc. (sec. 4973).....	Tax of 6 percent of excess contributions to the plan is imposed on individual.
Certain accumulations in IRAs, etc. (sec. 4974).....	50-percent tax on payee of the amount by which the minimum required to be distributed during the year exceeds the amount actually distributed during the year.
Prohibited transaction (sec. 4975).....	<p><i>Initial tax.</i>—Tax of 15 percent of the amount involved in the prohibited transaction is imposed on the disqualified person.</p> <p><i>Additional tax.</i>—If not corrected, a tax of 100 percent is imposed on the disqualified person.</p>
<i>e. Real estate investment trusts (sec. 4981).....</i>	3-percent tax on certain REIT taxable income not distributed during the taxable year.

Tax (and Code section)	Tax rates
N. 1. "Penalty" excise taxes (Cont.)	
f. <i>Excise tax on issuer of "registration-required obligation" not in registered form (sec. 4701)..</i>	1 percent of the principal amount of the "registration-required obligation" (defined in sec. 163(f)) multiplied by the number of years (or portions) of the obligation.
g. <i>Excise tax on "golden parachute" excess payments (sec. 4999)</i>	20 percent of the "excess parachute payment" (defined in sec. 280G(b)), effective for such payments made under contracts entered into or renewed after June 14, 1984.
h. <i>Excise tax on employers with respect to disqualified welfare benefits (sec. 4976)</i>	100 percent of the disqualified benefit amount, generally effective for contributions paid or accrued after Dec. 31, 1985.
i. <i>Excise tax on certain fringe benefits provided by an employer (sec. 4977)</i>	30 percent of the "excess fringe benefits," generally effective on and after Jan. 1, 1985.
j. <i>Excise tax on certain section 1042 dispositions of securities by employee stock ownership plans and worker-owned cooperatives (sec. 4978).....</i>	10 percent of the amount realized on disposition, effective for taxable years beginning after July 18, 1984.

Tax (and Code section)	Tax rates
2. Excise tax on private foundation net investment income:	
<i>a. Domestic foundations (sec. 4940):</i>	
General rule.....	2 percent of net investment income. ¹⁸
Tax where charitable payout increases by equivalent amount.....	1 percent of net investment income (for taxable years beginning after Dec. 31, 1984).
<i>b. Foreign foundations (sec. 4948)</i>	
	4 percent of gross investment income from sources within U.S.
3. Deep Seabed Revenue Sharing Trust Fund excise tax on certain hard minerals (mineral nodules containing manganese, nickel, cobalt, or copper) (sec. 4495)	
	3.75 percent of 20 percent (or 0.75 percent) of fair market value of commercially recoverable minerals.
4. Excise tax on foreign insurance policies (sec. 4371).....	
	(a) <i>Casualty insurance and indemnity bonds.</i> —4 cents per dollar of premium paid;
	(b) <i>Life insurance, sickness and accident policies, and annuity contracts.</i> —1 cent per dollar premium paid (unless the insurer is subject to tax under sec. 813); and
	(c) <i>Reinsurance.</i> —1 cent per premium paid for reinsurance under (a) or (b).

¹⁸ Certain operating foundations having public involvement and not governed or run by disqualified persons are exempt from the 2-percent tax, effective for taxable years beginning after Dec. 31, 1984.

APPENDIX

**Table 1.—Prior Law (1985) Excise Tax Rates on Certain Chemicals
for the Hazardous Substance Response Trust Fund ¹**

Feedstock Chemical (Sec. 4661)	Tax per ton
Acetylene	\$4.87
Benzene.....	4.87
Butane.....	4.87
Butylene.....	4.87
Butadiene.....	4.87
Ethylene.....	4.87
Methane.....	3.44
Napthalene.....	4.87
Propylene.....	4.87
Toluene	4.87
Xylene	4.87
Ammonia	2.64
Antimony.....	4.45
Antimony trioxide.....	3.75
Arsenic	4.45
Arsenic trioxide	3.41
Barium sulfide	2.30
Bromine	4.45
Cadmium	4.45
Chlorine	2.70
Chromium.....	4.45
Chromite.....	1.52
Potassium dichromate.....	1.69
Sodium dichromate.....	1.87
Cobalt	4.45
Cupric sulfate.....	1.87
Cupric oxide	3.59
Cuprous oxide	3.97
Hydrochloric acid.....	0.29
Hydrogen fluoride.....	4.23
Lead oxide.....	4.14
Mercury	4.45
Nickel	4.45
Phosphorus.....	4.45
Stannous chloride.....	2.85
Stannic chloride.....	2.12
Zinc chloride	2.22

**Table 1.—Prior Law (1985) Excise Tax Rates on Certain Chemicals
for the Hazardous Substance Response Trust Fund ¹—Continued**

Feedstock Chemical (Sec. 4661)	Tax per ton
Zinc sulfate.....	1.90
Potassium hydroxide	0.22
Sodium hydroxide	0.28
Sulfuric acid.....	0.26
Nitric acid.....	0.24

¹ These taxes expired October 1, 1985.

Table 2.—Gas Guzzler Excise Tax Rates (Sec. 4064)

Model Year	Fuel economy rating (in miles per gallon)	Tax
<i>1985</i>	At least 21	0
	At least 20 but less than 21	\$500
	At least 19 but less than 20	600
	At least 18 but less than 19	800
	At least 17 but less than 18	1,000
	At least 16 but less than 17	1,200
	At least 15 but less than 16	1,500
	At least 14 but less than 15	1,800
	At least 13 but less than 14	2,200
	Less than 13.....	2,650
<i>1986 and thereafter..</i>	At least 22.5	0
	At least 21.5 but less than 22.5	500
	At least 20.5 but less than 21.5	650
	At least 19.5 but less than 20.5	850
	At least 18.5 but less than 19.5	1,050
	At least 17.5 but less than 18.5	1,300
	At least 16.5 but less than 17.5	1,500
	At least 15.5 but less than 16.5	1,850
	At least 14.5 but less than 15.5	2,250
	At least 13.5 but less than 14.5	2,700
	At least 12.5 but less than 13.5	3,200
	Less than 12.5.....	3,850