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

Renegotiation Act of 1951 Amended

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FEDERAL EXCISE-TAX DATA

JANUARY 1955

PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

55391

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1955

FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1955*

Item	Present law rates	For historical reference, see table—
its:		IV
c	$10.50 per proof or wine gallon if below proof.[1]	
d		
d perfumes containing distilled spirits		
its and wines, additional tax	30 cents per proof gallon.	V
es according to alcohol content by volume:		IV
over 14 percent		

TABLE I.—*Excise taxes in effect Jan. 1, 1955*—Continued

Item	Present law rates	For historical reference, see table—
Beer, bottles		

TABLE I.—*Excise taxes in effect Jan. 1, 1955*

Internal Revenue Code Section Number	Item	Present law rates	For historical reference, see table—
	Liquor taxes:		
5001	Distilled spirits:		IV
	Domestic	$10.50 per proof or wine gallon if below proof.[1]	
	Imported		
	Imported perfumes containing distilled spirits		
5021	Rectified spirits and wines, additional tax	30 cents per proof gallon.	V
5041	Wines:		IV
	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, liqueurs, and cordials:		
	Champagne or sparkling wines	$3.40 per wine gallon.	
	Artificially carbonated wines	$2.40 per wine gallon.	
5022	Liqueurs, cordials, etc	$1.92 per wine gallon.	
5001	Containing more than 24 percent alcohol	$10.50 per proof or wine gallon.	
5051	Beer	$9 per barrel.	IV
	Special occupational taxes:		IV
5111	Wholesale dealers in liquor	$200 per year.	
5121	Retail dealers in liquor	$50 per year.	
5081	Rectifiers:		
	Less than 500 barrels a year	$110 per year.	
	More than 500 barrels a year	$220 per year.	
5101	Manufacturers of stills or worms	$55 per year.	
5101	Stills or worms, each	$22.	
5131	Nonbeverage manufacturers, per annual withdrawals:		III
	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:		IV
	Less than 500 barrels a year	$55 per brewery.	
	More than 500 barrels a year	$110 per brewery.	
5111	Wholesale dealers in beer	$100 per year.	
5121	Retail dealers in beer	$22 per year.	
5121	Limited dealers in beer and wines	$2.20 per month.	

See footnote at end of table.

Filled cheese:		
Domestic	1 cent per pound.	
Imported, in addition to import duties	8 cents per pound.	
Manufacturers, per factory	$400 per year.	
Wholesale dealers	$250 per year.	
Retail dealers	$12 per year.	
Sugar (manufactured in United States or imported).		V
Testing 92 sugar degrees	0.465 cent per pound.	
Each additional degree (fractions in proportion)	0.00875 cent per pound.	
Testing less than 92 sugar degrees	0.5144 cent per pound.	
Telephone, telegraph, radio, and cable facilities, etc.:		
Local telephone service	10 percent of amount paid.	III
Long-distance telephone service [21]	Do.	IV
Telegraph service	Do.	
Leased-wire service, teletypewriter, or talking circuit special service	Do.	
Wire and equipment service (quotation service, burglar alarm, etc.)	8 percent of amount charged.	
Transportation of oil by pipeline	4½ percent of amount paid.	IV
Transportation of persons:		III
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	None.	
Amounts paid, 35 cents or less	Do.	
Amounts paid, over 35 cents, generally [22]	10 percent of amount paid.	
Seats and berths	Do.	
Transportation of property:		III
Coal	4 cents per short ton.	
All other	3 percent of amount paid.	
Wagering:		III
Wagers (except parimutuel)	10 percent of amount of wager.	
Occupation of accepting taxable wagers	$50 per year.	
Other miscellaneous excise taxes:		V
Bank circulation, etc., taxes:		
Circulation other than of national banks:		
On average circulation outstanding:		
Entire circulation, each month	1/12 of 1 percent.	
Circulation exceeding 90 percent of capital each month (additional tax)	1/6 of 1 percent.	
Circulation paid out	10 percent.	
Cotton futures (subject to many conditions)	2 cents per pound.	
Firearms (National Firearms Act):		
Certain short 2-barrel guns:		
Sale or transfer	$1 per firearm.	
Manufacturers	$25 per year.	
Dealers	$1 per year.	
Machineguns, silencers, etc.:		

		$500 per year.
		$200 per year.
		$300 per year.
		$1 per ounce.
		$100 per ounce.
		$24 per year.
		$1 per year.
		Do.
		Do.
		Do.
		$3 per year.
		1 cent per ounce or fraction.
		$300 per pound.
		$24 per year.
		$12 per year.
		$3 per year.
		$1 per year.
		Do.
		Do.

of gallon is provided for distilled spirits used
ng a net tax of $1 per proof gallon.

[13] Exemptions include silver-plated flatware, watches designed for the blind, articles used for religious purposes, surgical instruments, frames for

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

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
s taxes:						
	Each alley or table	$10	No change	$20	No change	No change.

TABLE I.—*Excise taxes in effect Jan. 1, 1955*—Continued

Internal Revenue Code Section Number	Item	Present law rates	For historical reference, see table—
5701	Tobacco taxes:		
	Cigarettes:		IV
	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.	V
	Large, weighing more than 3 pounds per 1,000 if intended to retail at—		IV
	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.	V
	Snuff	Do.	V
	Cigarette paper and tubes:		V
	Paper, each package or book containing over 25 papers	½ cent per 50 or fraction.	
	Cigarette tubes	1 cent per 50 or fraction.	
	Stamp taxes, documentary, etc.:		
4311	Bond issues	11 cents per $100 face value or fraction.	IV
4331	Bond transfers	5 cents per $100 face value or fraction.	IV
4301	Stock issues:		IV
	Par value	11 cents per $100 or fraction of par or face value.	
	No par value—actual value $100 or more per share	11 cents per $100 or fraction.	
	No par value—actual value less than $100 per share	3 cents each $20 or fraction.	
4321	Stock transfers:		IV
	Par value—if selling price is under $20	5 cents per $100 or fraction of par or face value.	
	Par value—if selling price is over $20	6 cents per $100 or fraction of par or face value.	
	No par value—if selling price is under $20	5 cents per share.	
	No par value—if selling price is over $20	6 cents per share.	
4361	Deeds, real estate, conveyances, etc	55 cents on amount over $100 and not over $500; 55 cents on each additional $500 or fraction.	IV
4371	Foreign insurance policies:		
	Life, sickness, accident, annuity contracts, and contracts of reinsurance	1 cent per dollar or fraction of premium	III
	Other	4 cents per dollar or fraction of premium.	IV
4451	Playing cards	13 cents per pack of not more than 54.	IV
4891	Silver bullion sales or transfers of amount by which selling price exceeds cost plus allowed expenses.	50 percent.	V
	Manufacturers' excise taxes (based generally on manufacturers' sales price):		
4111	Air conditioners	10 percent.	III
4061	Automobiles, etc.:		IV
	Automobiles, passenger, auto trailers,[3] and motorcycles	Do.	
	Automobile trucks, trailers, buses, road tractors	8 percent.	
	Parts and accessories [4]	Do.	

See footnotes at end of table.

4071	Tires [5]	5 cents per pound.	
4071	Tubes	9 cents per pound.	
4191	Business machines (except retail cash registers)	10 percent.	III
4171	Cameras, lenses and film [6]	Do.	III
4201	Cigarette, cigar, and pipe mechanical lighters [7]	Do.	III
4121	Electric, gas, and oil appliances [8]	5 percent.	III
4131	Electric-light bulbs and tubes	10 percent.	III
4181	Firearms, shells and cartridges	11 percent.	IV
4201	Fountain pens, mechanical pencils, ball-point pens [7]	10 percent.	III
4081	Gasoline	2 cents per gallon.	IV
4091	Lubricating oil	6 cents per gallon.[9]	IV
	Matches:		
4211	Ordinary	2 cents per 1,000.[9]	III
4211	Fancy wood	5½ cents per 1,000.	IV
4801	White phosphorus	2 cents per 100.	V
4151	Musical instruments	10 percent.	III
4141	Phonographs and phonograph records	Do.	III
4181	Pistols and revolvers	Do.	IV
4141	Radio receiving sets, components, etc.[10]	Do.	IV
4111	Refrigerators, refrigerating apparatus, and quick-freeze units.[11]	5 percent.	III, IV
4161	Sporting goods and equipment [12]	10 percent.	III
4141	Television sets, components, etc	Do.	III
	Retailers' excise taxes (based on retailers' sales price):		III
4011	Furs and fur articles	10 percent.	
4001	Jewelry, etc.[13]	Do.	
4031	Luggage, handbags, etc	Do.	
4021	Toilet preparations [14]	Do.	
	Miscellaneous excise taxes:		
4231	Admissions:		
	Generally [15]	1 cent for each 10 cents or major fraction	IV
	Amount paid, 50 cents or less	None.[16]	
	Excess charges by proprietor	50 percent of excess charge	V
	Leases of boxes or seats	10 percent of amount charged for similar accommodations.[17]	IV
	Ticket broker sales in excess of regular price	10 percent of excess charge [17]	IV
	Cabarets, roof gardens, etc.[18]	20 percent of taxable amount	IV
	Horse and dog races	1 cent for each 5 cents or major fraction	
4471	Bowling alleys, billiard and pool tables	$20 per alley or table per year	III
4241	Club dues and initiation fees	20 percent of amount paid [19]	IV
4511	Coconut and other vegetable oils processed, first domestic processing	3 cents per pound [20]	V
4461	Coin-operated amusement or gaming devices:		III
	Amusement or music machines	$10 per machine per year.	
	Gaming devices	$250 per machine per year.	
4041	Diesel fuel for highway vehicles and special motor fuels	2 cents per gallon.	III
4286	Leases of safe-deposit boxes	10 percent of amount collected.	IV
	Oleomargarine, adulterated butter, filled cheese:		V
4591	Oleomargarine, imported only, in addition to import duties	15 cents per pound.	
	Adulterated or process butter:		
	Adulterated butter:		
4811	Adulterated butter	10 cents per pound.	
4821	Manufacturers	$600 per year.	
4821	Wholesale dealers	$480 per year.	
4821	Retail dealers	$48 per year.	

See footnotes at end of table.

...sement devices	Each machine per year.	$10	...do				
...ning devices	...do	$50	$100	...do	$250 [19]	Do.
...uel used for highway vehicles	Per gallon				2 cents	Do.
...ne, telegraph, radio messages, etc.: Local tele- ...service.	Amount charged	6 percent	10 percent	15 percent	No change	10 percent.
...rtation:						
...nsportation of persons:						
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	Amount paid	None	None	None	None	None.
Amount paid, 35 cents or less	...do	...do	...do	...do	...do	Do.
Amount paid, over 35 cents, generally	...do	5 percent	10 percent [20]	15 percent	No change [21]	10 percent.
Seats and berths	...do	...do	...do	...do	...do	Do.
...nsportation of property:						
Coal	Each short ton		4 cents	No change	...do	No change.
All other	Amount paid		3 percent	...do	...do.[22]	Do.
(except pari mutuels)	Amount of wager				10 percent	Do.
...tion of accepting taxable wagers	Per year				$50	Do.

...mercial refrigerating apparatus and air conditioners exempt.
...gisters of the type used in registering over-the-counter retail sales

...bject to the retail jewelry tax not to be taxed at the manufacturers'

...ld-type electric vacuum cleaners exempt.
...venue Act of 1951 added certain household-type appliances to the ...d exempted certain non-household-type appliances previously taxed.
...s exempt.
...to exceed 10 percent of price for which sold.
... weighing more than 4 pounds exclusive of lens and accessories

...cial and industrial types exempt. Tax applies only to cameras, film,

... Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze ...ponents sold to wholesalers or retailers for resale to manufacturers ...on equipment exempt.
...changed to remove specific types of articles used predominantly for ...s and by children. Fishing equipment subject to tax at 10 percent ...urers' sales price.
...cturers' tax of 10 percent imposed by Revenue Act of 1950.
...he Revenue Act of 1950, jewelry and furs sold at auction made sub-

[13] 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.

[14] Silver-plated flatware exempt. Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent.

[15] 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.

[16] Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.

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

[18] Definition extended to include music machines.

[19] Revenue Act of 1950 had increased rate to $150 per machine per year.

[20] Special-rate furlough tickets exempt.

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

	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
----------	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.
----------	do	$2	$2.75	$4	$6	$9	$10.50	Do.
; to alcohol								
ent	Per wine gallon	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents	Do.
to 21 percent	do	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
to 24 percent	do	20 cents	30 cents	65 cents	$1	$2	$2.25	Do.
----------	Per proof or wine gallon.	$2.25	$3	$4	$6	$9	$10.50	Do.
queurs, and								
arkling wines	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	$3.40.[2]
nated wines	do	1¼ cents per	1¼ cents	2½ cents	5 cents	10 cents	12 cents	

TABLE I.—*Excise taxes in effect Jan. 1, 1955*—Continued

Internal Revenue Code Section Number	Item	Present law rates	For historical reference, see table—
	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.	
4501	Sugar (manufactured in United States or imported).		V
	Testing 92 sugar degrees	0.465 cent per pound.	
	Each additional degree (fractions in proportion)	0.00875 cent per pound.	
	Testing less than 92 sugar degrees	0.5144 cent per pound.	
4251	Telephone, telegraph, radio, and cable facilities, etc.:		
	Local telephone service	10 percent of amount paid.	III
	Long-distance telephone service [21]	Do.	IV
	Telegraph service	Do.	
	Leased-wire service, teletypewriter, or talking circuit special service	Do.	
	Wire and equipment service (quotation service, burglar alarm, etc.)	8 percent of amount charged.	
4281	Transportation of oil by pipeline	4½ percent of amount paid.	IV
4261	Transportation of persons:		III
	Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	None.	
	Amounts paid, 35 cents or less	Do.	
	Amounts paid, over 35 cents, generally [22]	10 percent of amount paid.	
	Seats and berths	Do.	
4271	Transportation of property:		III
	Coal	4 cents per short ton.	
	All other	3 percent of amount paid.	
	Wagering:		III
4401	Wagers (except parimutuel)	10 percent of amount of wager.	
4411	Occupation of accepting taxable wagers	$50 per year.	
	Other miscellaneous excise taxes:		V
4881	Bank circulation, etc., taxes:		
	Circulation other than of national banks:		
	On average circulation outstanding:		
	Entire circulation, each month	1/12 of 1 percent.	
	Circulation exceeding 90 percent of capital each month (additional tax)	1/6 of 1 percent.	
	Circulation paid out	10 percent.	
4851	Cotton futures (subject to many conditions)	2 cents per pound.	
	Firearms (National Firearms Act):		
	Certain short 2-barrel guns:		
5811	Sale or transfer	$1 per firearm.	
5801	Manufacturers	$25 per year.	
5801	Dealers	$1 per year.	
	Machineguns, silencers, etc.:		
5811	Sale or transfer	$200 per firearm.	

See footnotes at end of table.

5801	Importers or manufacturers	$500 per year.
5801	Dealers	$200 per year.
5801	Pawnbrokers	$300 per year.
	Import taxes (See table V)	
	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	Do.
4751	Persons engaged in laboratory research	Do.
4751	Millers	Do.
4751	Persons other than practitioners who deal in, dispense or give away	$3 per year.
	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	Do.
4721	Persons not otherwise taxed, dispensing preparation of limited narcotic content	Do.

[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] House trailers exempt.

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

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

[6] Commercial and industrial types exempt.

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

[8] Household-type appliances only. Heating pads, washing machines, and vacuum cleaners exempt.

[9] Tax cannot exceed 10 percent of price for which so sold.

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

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

[12] Specific types of articles used predominantly for school sports and by children exempt.

[13] 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.

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

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

[16] Exemption does not apply to admissions to horse or dog races.

[17] If admission is to horse or dog race track, rate is 20 percent.

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

[19] Dues or membership fees of $10 or less exempt. Initiation fees of $10 or less exempt unless dues or membership fees exceed $10.

[20] Additional tax of 2 cents per pound if coconut oil is not from the Philippines, Trust Territories, or any possession of the United States.

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

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

TABLE V.—*Excise taxes in effect prior during or sub*

Title and unit of tax
TOBACCO TAXES
Cigarette papers:
Package of 26–50 sheets
Per additional 50 sheets or fraction thereof
Cigarette tubes, per 50 or fraction thereof
Cigars: Weighing not more than 3 pounds per M
Leaf tobacco, penalty tax on dealers who have sold shipped leaf tobacco in violation of law, per pour
Tobacco and snuff, per pound
LIQUOR TAXES
Rectification tax, distilled spirits and wines, in a on distilled spirits or wines, per proof gallon.
Stamp taxes:[2]
Container stamps:
Per container of less than ½ pint
Per container, ½ pint or more
Export stamps, distilled spirits intended fo package.
DOCUMENTARY, ETC., STAMPS
Silver bullion sales or transfers, of amount by whi price exceeds cost plus allowed expenses.
MISCELLANEOUS TAXES
Admissions: Sold by proprietor in excess of establi excess price.
Adulterated and processed butter:
Adulterated butter per pound
Manufacturers, per year
Retailers, per year
Wholesalers, per year
Processed butter, per pound
Manufacturers, per year
Bank circulation, etc., taxes:
Circulation other than of national banks:[3]
On average circulation outstanding:
Entire circulation, each mouth
Circulation exceeding 90 percent of month (additional tax).
Circulation paid out
Cotton futures, contracts of sale of cotton for fut which do not conform with regulations of Secre culture, per pound.
Filled cheese:
Domestic, per pound
Imported, per pound in addition to import dut
Manufacturers, per factory per year
Retail dealers, per year
Wholesale dealers, per year
Firearms (machine guns and short-barrelled firearm
Dealers, per year
Importers or manufacturers, per year
Pawnbrokers, per year
Transfer of firearms, per firearm
Import excise taxes:[5]
Coal, coke, etc., per 100 pounds[6]
Copper and copper concentrates:
Articles containing 4 percent or more o weight.
Articles in which copper is component ma value, per pound.
Copper-bearing ores and concentrates and fied in Tariff Act of 1930, per pound of co
Crude petroleum, fuel oil, gas oil, and liquid (except gasoline and lubricating oil) per gallo
Gasoline and other motor fuel, per gallon
Hempseed, per pound
Lubricating oils, per gallon

See footnotes on p. 17

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

Rates in effect as of—

TABLE II.—*The Excise Tax Reduction Act of 1954*

(A) EXCISE TAX RATES REDUCED

	Rates under prior law	Rates under the act
Retailers' excises:		
Furs	20 percent	10 percent.
Jewelry	20 percent	10 percent.
Luggage	20 percent	10 percent.
Toilet preparations	20 percent	10 percent.
Manufacturers' excises:		
Sporting goods	15 percent	10 percent.
Mechanical pens, pencils, lighters	15 percent	10 percent.
Electric light bulbs and tubes	20 percent	10 percent.
Pistols and revolvers	11 percent	10 percent.
Cameras, lenses, and film	20 percent	10 percent.
Electric, gas, and oil appliances	10 percent	5 percent.
Refrigerators, freezers (excluding air conditioners)	10 percent	5 percent.
Matches	2 cents per 1,000	Not to exceed 10 percent.
Cutting oil	6 cents per gallon	Not to exceed 10 percent.
Miscellaneous excises:		
Telephone, telegraph, radio, cable	[1]	10 percent.
Local telephone	15 percent	10 percent.
Transportation of persons	15 percent	10 percent.
Leases of safe deposit boxes	20 percent	10 percent.
Admissions: General	20 percent [2]	10 percent.[3]

(B) EXCISE TAX RATES EXTENDED FOR 1 YEAR*

	Unit of tax	Present law rate	Rate to become effective Apr. 1, 1955
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	Per wine gallon	$3.40	$3.00.
Liqueurs, cordials, etc	do	$1.92	$1.60.
Artificially carbonated wines	do	$2.40	$2.00.
Tobacco taxes: Cigarettes	Per 1,000	$4	$3.50.
Manufacturers' excises:			
Gasoline	Per gallon	2 cents	1½ cents.
Passenger cars and motorcycles	Manufacturers' sale price.	10 percent	7 percent.
Trucks, buses, truck trailers	do	8 percent	5 percent.
Auto parts and accessories	do	do	Do.
Retailers' excises: Diesel and special motor fuel	Per gallon	2 cents	1½ cents.

*These rates were increased by the Revenue Act of 1951 and the increases were scheduled to terminate on Apr. 1, 1954. The Excise Tax Reduction Act of 1954 extended these rate increases to Apr. 1, 1955.

[1] Telephone or radiotelephone messages, toll charges over 24 cents, 25 percent; domestic telegraph, cable, and radio dispatches, 15 percent; international telegraph, cable, and radio dispatches, 10 percent; leased wire service, teletypewriter, or talking circuit special service, 25 percent.

[2] Under prior law a penalty tax of 50 percent is imposed on sales by proprietors in excess of the established tax; this rate is not reduced.

[3] General admissions exempt if price does not exceed 50 cents—Admission to horse and dog races remain at 20 percent—Admissions to school athletics (excluding post season games) and to museums and civic theaters are exempt from tax.

Stamp taxes, documentary, etc.—Continued					
Deeds, conveyances, etc:					
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	50 cents	55 cents	55 cents.
Value over $500	Each addltional $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.
Forcign life, sickness, accident, and annuity contracts.	Per dollar or fraction of premiums.			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	$3.50	
Costing over $60	do	$5	$5	$5.50	
Playing cards	Per package of not more than 54.	10 cents	10 cents	13 cents	13 cents.
Silver bullion sales or transfers	Of amount by which the selling price exceeds cost plus allowed expenses.		50 percent	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.	Manufacturers' sale price.	3 percent	3 percent	7 percent	10 percent.[5]
Automobile trucks, trailers, buses, and road tractors.	do	2 percent	2 percent	5 percent	8 percent.
Parts and accessories	do	2 percent	2 percent	5 percent	8 percent.[6]
Tires	Per pound	2¼ cents	2¼ cents	5 cents	5 cents.[7]
Tubes	do	4 cents	4 cents	9 cents	9 cents.
Business and store machines [8]	Manufacturers' sale price.			10 percent	10 percent.
Brewers malt	Per pound	3 cents			
Brewers wort	Per gallon	15 cents			
Candy	Sale price	2 percent			
Chewing gum	do	2 percent			
Cigarette, cigar, and pipe mechanical lighters.[9]	Manufacturers' sale price.				10 percent.
Electrical energy	do	3 percent	3 percent	3⅓ percent	
Electric, gas, and oil appliances [10]	do			10 percent	5 percent.
Electric light bulbs and tubes	do			20 percent	10 percent.
Firearms, shells	do	10 percent	10 percent	11 percent	11 percent.
Fountain pens, mechanical pencils, ballpoint pens.[9]	do				10 percent.
Fur articles	Sale price	10 percent			
Gasoline	Per gallon	1 cent	1 cent	1½ cents	2 cents.

Grape concentrate of more than 35 percent sugar content by weight.	do	20 cents			
Jewelry	Sale price	10 percent			
Lubricating oil	Per gallon	4 cents	4 cents	6 cents	6 cents.
Matches:					
Ordinary	Per 1,000	2 cents		2 cents	2 cents.
Fancy wood	do	2 cents	5 cents	5½ 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.
Mixed flour	Per barrel	4 cents	4 cents		
Mixed flour, manufacturers or packers of	Per year	$12	$12		
Musical instruments	Manufacturers' sale price.			10 percent	10 percent.
Phonograph records	do	5 percent		10 percent	10 percent.
Phonographs	do			10 percent	10 percent.
Photographic apparatus and equipment:					
Cameras and lenses	do	10 percent [11]		25 percent [12]	10 percent.[13]
Photographic plates, sensitized paper	do			15 percent	
Photographic apparatus and equipment.	do			25 percent	
Unexposed film	do			15 percent	10 percent.[14]
Pistols and revolvers	do	10 percent	10 percent	11 percent	10 percent.
Quick-freeze units	do				5 percent.
Radio receiving sets, components, etc	do	5 percent	5 percent	10 percent	10 percent.[15]
Refrigerators, household types	do	5 percent	5 percent	10 percent	5 percent

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

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

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Liquor taxes:						
Distilled spirits, occupational taxes:						
Nonbeverage manufacturers, per annual withdrawals:						
Not more than 25 proof gallons	Per annum		$25	No change	No change	No change.
Not more than 50 proof gallons	do		$50	do	do	Do.
More than 50 proof gallons	do		$100	do	do	Do.
Stamp taxes, documentary, foreign insurance policies:						
Life, sickness, accident, and annuity contracts	Per dollar or fraction of premiums.		1 cent	do	do	Do.
Reinsurance policies	do		do	do	do	Do.
Manufacturers' excise taxes:						
Air-conditioning units	Manufacturers' sale price.	10 percent	No change [1]	do	do	Do.
Business machines	do	do	do [2]	do	do	Do.
Cigarette, cigar, and pipe lighters [3]	do				15 percent	10 percent.
Electric, gas, and oil appliances	do	10 percent	No change	No change [4]	No change [5]	5 percent.
Electric light bulbs and tubes	do	5 percent	do	20 percent	do	10 percent.
Fountain pens, ball point pens, mechanical pencils [3]	do				15 percent	Do.
Luggage	do	10 percent	No change	Suspended: Retailers' tax substituted.		
Matches, ordinary	Per thousand	2 cents	do	No change	No change	No change. [6]
Musical instruments	Manufacturers' sales price.	10 percent	do	do	do	Do.
Phonographs and phonograph records	do	do	do	do	do	Do.
Photographic apparatus:						
Cameras, generally	do	do	25 percent [7]	do	20 percent [8]	10 percent.
Unexposed films, photographic plates, etc	do	do	15 percent	do	do. [8]	Do.
Refrigerating apparatus	do	do	No change [1]	do	No change [9]	5 percent.
Sporting goods and equipment	do	do	do	do	15 percent [10]	10 percent.
Television sets, components, etc. [11]	do				10 percent [11]	No change.
Retailers' excise taxes:						
Jewelry [12]	Retailers' sales price	10 percent	No change [13]	20 percent [14]	No change	10 percent.
Fur articles of which fur is component of chief value [12 15]	do	do	do	do	do	Do.
Luggage, handbags, wallets, etc	do			do. [16]	do	Do.
Toilet preparations	do	10 percent	No change	do	do. [17]	Do.

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

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Miscellaneous taxes:						
Bowling alleys, billiard and pool tables	Each alley or table per year.	$10	No change	$20	No change	No change.
Coin-operated machines:						
Amusement devices	Each machine per year.	$10	do [18]	No change	do	Do.
Gaming devices	do	$50	$100	do	$250 [19]	Do.
Diesel fuel used for highway vehicles	Per gallon				2 cents	Do.
Telephone, telegraph, radio messages, etc.: Local telephone service.	Amount charged	6 percent	10 percent	15 percent	No change	10 percent.
Transportation:						
Transportation of persons:						
Commutation or season tickets for single trips of less than 30 miles or commutation tickets for 1 month or less.	Amount paid	None	None	None	None	None.
Amount paid, 35 cents or less	do	do	do	do	do	Do.
Amount paid, over 35 cents, generally	do	5 percent	10 percent [20]	15 percent	No change [21]	10 percent.
Seats and berths	do	do	do	do	do	Do.
Transportation of property:						
Coal	Each short ton		4 cents	No change	do	No change.
All other	Amount paid		3 percent	do	do.[22]	Do.
Wagering:						
Wagers (except pari mutuels)	Amount of wager				10 percent	Do.
Occupation of accepting taxable wagers	Per year				$50	Do.

[1] All commercial refrigerating apparatus and air conditioners exempt.

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

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

[4] Household-type electric vacuum cleaners exempt.

[5] 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.

[6] Tax not to exceed 10 percent of price for which sold.

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

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

[9] Revenue Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze units. Components sold to wholesalers or retailers for resale to manufacturers of refrigeration equipment exempt.

[10] 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.

[11] Manufacturers' tax of 10 percent imposed by Revenue Act of 1950.

[12] Under the Revenue Act of 1950, jewelry and furs sold at auction made subject to 20 percent retailers' excise tax except in the case of auction sales held in private homes, that portion which does not exceed $100 is exempt.

[13] 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.

[14] Silver-plated flatware exempt. Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent.

[15] 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.

[16] Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.

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

[18] Definition extended to include music machines.

[19] Revenue Act of 1950 had increased rate to $150 per machine per year.

[20] Special-rate furlough tickets exempt.

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

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

Opium:					
Opium and coca leaves, etc	Per ounce	1 cent	1 cent	1 cent	1 cent.
Opium for smoking	Per pound	$300	$300	$300	$300.
Importers, manufacturers, producers, and compounders.	Per year	$24	$24	$24	$24.
Wholesale dealers	do	$12	$12	$12	$12.
Retail dealers	do	$3	$3	$3	$3.
Practitioners	do	$1	$1	$1	$1.
Persons engaged in laboratory research	do		$1	$1	$1.
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do	$1	$1	$1	$1.

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

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

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

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

[5] House trailers exempt.

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

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

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

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

[10] Household-type vacuum cleaners exempt. The Revenue Act of 1951 exempted heating pads and added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. The Excise Tax Reduction Act of 1954 continued the base established by the Revenue Act of 1951 but reduced the rate to 5 percent.

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

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

[13] Commercial and industrial types exempt.

[14] Tax applies only to film in rolls.

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

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

[17] Specific types of articles used predominantly for school sports and by children exempt.

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

[19] Silver-plated flatware exempt. Watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignia, etc., used on uniforms of the Armed Forces, exempt.

[20] Watches retailing for not more than $65 and alarm clocks retailing for not more than $5 taxed at 10 percent.

[21] 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.

[22] 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. Exemption of 50 cents does not apply to horse and dog races.

[23] If admission is to horse or dog racetrack, rate is 20 percent.

[24] 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.

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

[26] 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.

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

[28] Special rate furlough tickets exempt.

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

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

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

[32] 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 VII.—*Excise taxes imposed*

Manufacturers' excises:	
Television receiving sets, components, etc.	M
Quick-freeze units	
Miscellaneous excises:	
Coin-operated gaming devices	Pe

[1] Rate increased to $250 by Revenue Act of 195

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Liquor taxes:								
Distilled spirits:								
Domestic	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6 [1]	$9 [1]	$10.50 [1]	No change.
Imported	do	$2.25	$3	$4	$6	$9	$10.50	Do.
Brandy	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 percent	do	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
Over 21 percent to 24 percent	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	3½ cents	5 cents	10 cents	12 cents	$2.40.[2]
Liqueurs, cordials, etc	do	1¼ cents	do	do	do	do	do	$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 spirits and wines.	Per year	$100	$110	do	No change	No change	$200	Do.
Retail dealers, distilled spirits and wines.	do	$25	$27.50	do	do	do	$50	Do.
Rectifiers:								
Less than 500 barrels a year	do	$100	$110	do	do	do	No change	Do.
500 barrels or more a year	do	$200	$220	do	do	do	do	Do.
Manufacturers of stills or worms	do	$50	$55	do	do	do	do	Do.
Stills or worms	Per still or worm	$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 barrels a year.	do	$100	$110	do	do	do	do	Do.
Wholesale dealers, fermented malt liquors.	Per year	$50	$55	do	do	do	$100	Do.
Retail dealers, fermented malt liquors.	do	$20	$22	do	do	do	No change	Do.

See footnotes at end of table.

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Liquor taxes—Continued								
Special occupational taxes—Continued								
Temporary dealers, fermented malt liquors and wines.	Per month	$2	$2.20	No change	No change	No change	No change	No change.
Tobacco taxes:								
Cigarettes:								
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3.25	do	$3.50	do	$4	Do.
Large, weighing more than 3 pounds per 1,000.[3]	do	$7.20	$7.80	do	$8.40	do	No change	Do.
Cigars:								
Large, weighing more than 3 pounds per 1,000 if intended to retail at—								
Not over 2½ cents	do	$2	No change	do	$2.50	do	do	Do.
Over 2½ cents to 4 cents	do	$2	do	do	$3	do	do	Do.
Over 4 cents to 5 cents	do	$2	do	do	$4	do	do	Do.
Over 5 cents to 6 cents	do	$3	do	do	$4	do	do	Do.
Over 6 cents to 8 cents	do	$3	do	do	$7	do	do	Do.
Over 8 cents to 15 cents	do	$5	do	do	$10	do	do	Do.
Over 15 cents to 20 cents	do	$10.50	do	do	$15	do	do	Do.
Over 20 cents	do	$13.50	do	do	$20	do	do	Do.
Stamp taxes, documentary, etc.:								
Bond issues	Each $100 of face value or fraction.	10 cents	11 cents	do	No change	do	do	Do.
Bond transfers	do	4 cents	5 cents	do	do	do	do	Do.
Stock issues:								
Par or face value	Each $100 par or face value.	10 cents	11 cents	do	do	do	do	Do.
No par or face value—actual value $100 or more per share.	Each $100 or fraction.	do	do	do	do	do	do	Do.
No par or face value—actual value less than $100 per share.	Each $20 or fraction.	2 cents	3 cents	do	do	do	do	Do.
Stock transfers:								
Par or face value if selling price is under $20.	Each $100 par or face value.	4 cents	5 cents	do	do	do	do	Do.
Par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	do	Do.
Without par or face value if selling price is under $20.	Per share	4 cents	5 cents	do	do	do	do	Do.
Without par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	do	Do.
Deeds, conveyances, etc.:								
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	55 cents	do	do	do	do	Do.
Value over $500	Each additional $500 or fraction.	do	do	do	do	do	do	Do.

Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	4 cents	do	do	do	do	Do.
Passage tickets to foreign port:								
Costing over $10 and not over $30	Price paid	$1	$1.10	do	do	do	{Repealed by Excise Tax Act of 1947.}	
Costing over $30 and not over $60	do	$3	$3.50	do	do	do		
Costing over $60	do	$5	$5.50	do	do	do		
Playing cards	Per package of not more than 54.	10 cents	11 cents	13 cents	do	do	No change	No change.
Manufacturers' excise taxes:								
Automobiles, etc.:								
Automobiles, passenger, auto trailers, and motorcycles.	Manufacturers' sales price.	3 percent	3½ percent	7 percent	do	do	10 percent [4]	Do.
Automobile trucks, trailers, buses, road tractors.	do	2 percent	2½ percent	5 percent	do	do	8 percent	Do.
Parts and accessories	do	do	do	do	do	do	do [5]	Do.
Tires and tubes:								
Inner tubes	Per pound	4 cents	4½ cents	9 cents	do	do	No change	Do.
Tires	do	2¼ cents	2½ cents	5 cents	do	do	do [6]	Do.
Electrical energy	Manufacturers' sales price.	3 percent	3⅓ percent	No change	do	do	Repealed	
Firearms, shells, and cartridges	do	10 percent	11 percent	do	do	do	No change	No change.
Gasoline	Per gallon	1 cent	1½ cents	do	do	do	2 cents	Do.
Lubricating oils	do	4 cents	4½ cents	do	6 cents	do	No change	Do.
Matches, wood, fancy	Per 1,000	5 cents	5½ cents	do	No change	do	do	Do.
Pistols and revolvers	Manufacturers' sales price.	10 percent	11 percent	do	do	do	do	10 percent.
Radio and radio accessories	do	5 percent	5½ percent	10 percent	do	do	do [7]	No change.
Refrigerators, household types	do	do	do	do	do	do	do [8]	5 percent.
Toilet preparations	do	10 percent	11 percent	Repealed; retailers' tax substituted.				
Miscellaneous taxes:								
Admissions:								
General	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change	1 cent for each 5 cents or major fraction.	No change [9]	1 cent for each 10 cents or major fraction. [10]
Leases of boxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent	do	10 percent.
Cabarets, roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction. [11]	2 cents for each 10 cents or fraction.	5 percent [12]	do	30 percent, later reduced to 20 percent.	do [13]	No change.
Ticket broker sales in excess of regular price.	Excess charge	10 percent	11 percent	No change	do	20 percent	do	10 percent.
Club dues and initiation fees	Amount paid	do [14]	do	do [15]	do	do	do	No change.
Leases of safe-deposit boxes	Amount collected	do	do	20 percent	do	No change	do	10 percent.

See footnotes at end of table.

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954)
Miscellaneous taxes—Continued								
Telephone, telegraph, and radio messages:								
Cable and radio messages:								
Domestic	Amount charged	10 cents per message.	No change	10 percent	15 percent	25 percent	15 percent	10 percent.
International	do	do	do	do	No change	No change	No change	Do.
Leased wires	do	5 percent	do	do	15 percent	25 percent	do	Do.
Telegraph messages:								
Domestic	do	do	do	do	do	do	15 percent	Do.
International	do	do	do	do	No change	No change	No change	Do.
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 [16]	Do.
Charge more than 50 cents and less than $1.	do	10 cents	No change					
Charge more than $1 and less than $2.	do	15 cents	do					
Charge more than $2	do	20 cents	do					
Wire and equipment service	do	5 percent	do	No change	No change	8 percent	do	No change.
Transportation of oil by pipeline	Amount paid	4 percent	4½ percent	do	do	No change	do	Do.

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

[2] The unit of tax is now a wine gallon.

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

[4] House trailers exempt.

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

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

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

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

[9] 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.

[10] Admissions of 50 cents or less exempt except for those to horse and dog races.

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

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

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

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

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

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