

FEDERAL
EXCISE-TAX DATA

MAY 1959

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



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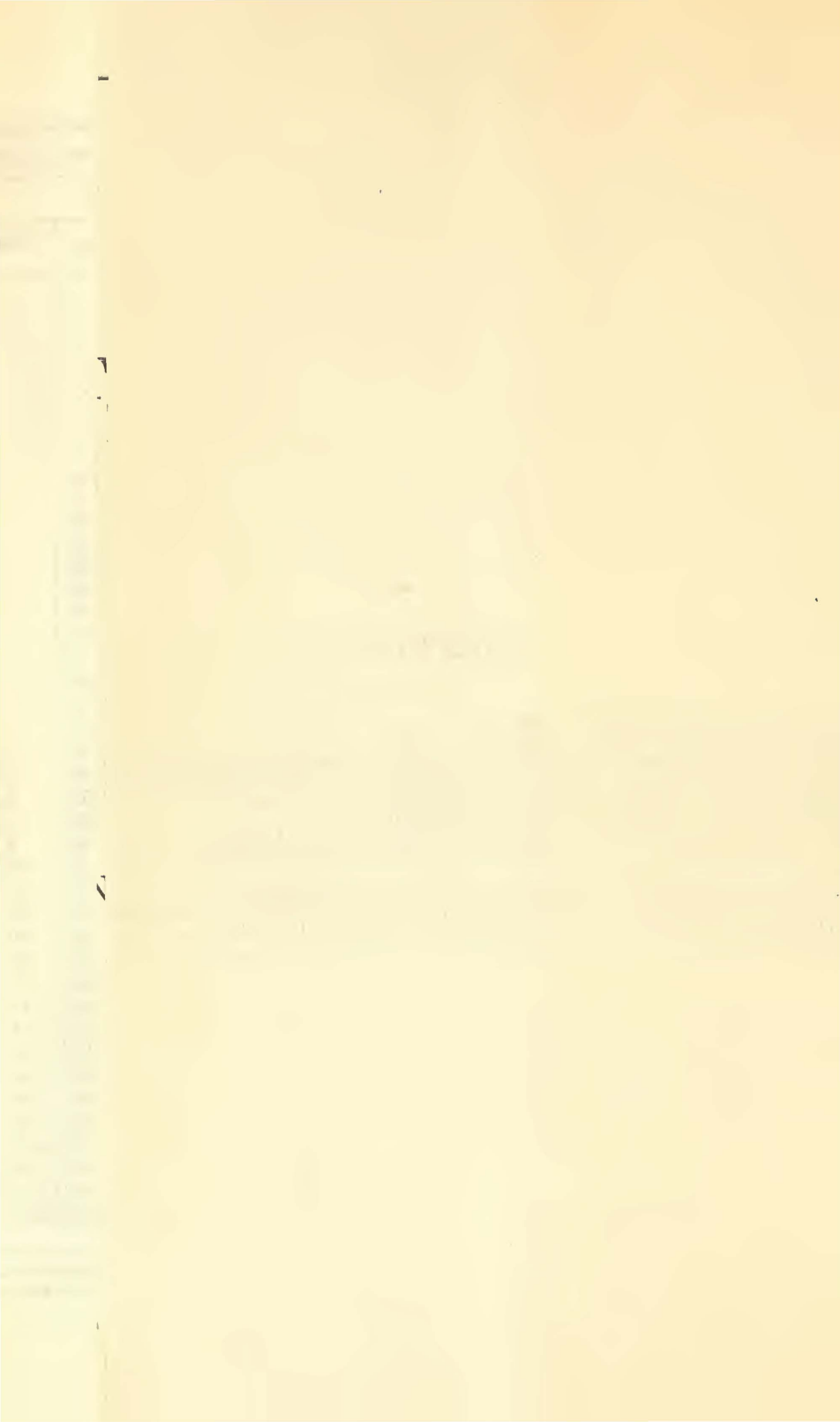
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FEDERAL

TABLE I.—*E*

Item
Liquor taxes:
Distilled spirits:
Domestic.....
Imported.....
Imported perfumes containing
Rectified spirits and wines, additic
Wines:
Still wines according to alcohol
Not over 14 percent.....
Over 14 percent to 21 pe
Over 21 percent to 24 pe
Over 24 percent.....
Sparkling wines, liqueurs, and
Champagne or sparkling
Artificially carbonated w
Liqueurs, cordials, etc....
Containing more than 24
Beer.....
Special occupational taxes:
Wholesale dealers in liquor....
Retail dealers in liquor.....
Rectifiers:
Less than 20,000 gallons
20,000 gallons or more a
Manufacturers of stills.....
Stills or condenser, each.....
Nonbeverage manufacturers,
drawals:
Not more than 25 proof g
Not more than 50 proof g
More than 50 proof galle
Brewers:
Less than 500 barrels a y
500 barrels or more a yea
Wholesale dealers in beer....
Retail dealers in beer.....
Limited dealers in beer and w
Tobacco taxes:
Cigarettes:

Internal Revenue Code Section No.	
4311	Stamp taxes, docu
4331	Bond issues ti
4301	Bond transfa
4321	Stock issues (
4361	Stock transfu
4371	Conveyances
4451	realty). (
4891	Foreign insu
4111	Life, sig
4061	tract, r
4071	Other...r
4071	Playing car
4071	Silver bullis
4071	selling pris
4071	Manufacturers' s
4071	turers' sales ps
4071	Air conditio
4071	Automobiles
4071	Autom
4071	Autom
4071	Parts a
4071	Tires of
4071	Tires, on
4071	Inner ty
4071	Tread r
4071	Business ma
4071	Cameras, le
4071	trial types
4071	Cigarette, c
4071	Electric, gas
4071	Electric-light
4071	Firearms, sh
4071	Fountain pe
4071	Gasoline
4071	Matches: ll
4071	Ordinar
4071	Fancy v
4071	White rei
4071	Musical inst
4071	Oils: a

FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect Jan. 1, 1959*

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
5001	Liquor taxes:		
	Distilled spirits:		
	Domestic.....	} \$10.50 per proof or wine gallon if below proof. ¹	IV
	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.....	\$255 per year. ²	
5121	Retail dealers in liquor.....	\$54 per year. ²	
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.	
5101	Stills or condenser, 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 per brewery.....	\$55 per year.	
	500 barrels or more a year per brewery.....	\$110 per year.	
5111	Wholesale dealers in beer.....	\$123 per year. ²	
5121	Retail dealers in beer.....	\$24 per year. ²	
5121	Limited dealers in beer and wines.....	\$2.20 per month.	
5701	Tobacco taxes:		IV
	Cigarettes:		
	Small, weighing not more than 3 pounds per 1,000.....	\$4 per 1,000.	
	Large, weighing more than 3 pounds per 1,000 ³	\$8.40 per 1,000.	
	Cigars:		V
	Small, weighing not more than 3 pounds per 1,000.....	75 cents per 1,000.	
	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 set or book containing over 25 papers.....	½ cent per 50 or fraction.	
	Cigarette tubes.....	1 cent per 50 or fraction.	

TABLE I.—Excise taxes in effect Jan. 1, 1959—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	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-----	10 cents per \$100 or major fraction of actual value.	IV
4321	Stock transfers-----	4 cents per \$100 or major fraction of actual value not to exceed 8 cents per share.	IV
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.	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, self-contained units-----	10 percent.	III
4061	Automobiles, etc.:		
	Automobiles, passenger and auto trailers ⁴ -----	Do.	IV
	Automobile trucks, trailers, buses, road tractors-----	Do.	
	Parts and accessories ⁵ -----	8 percent.	
4071	Tires of the type used on highway vehicles-----	8 cents per pound.	
4071	Tires, other ⁶ -----	5 cents per pound.	
4071	Inner tubes-----	9 cents per pound.	
4071	Tread rubber-----	3 cents per pound.	
4191	Business machines ⁷ -----	10 percent.	III
4171	Cameras, lenses and film (except commercial and industrial types).	Do.	III
4201	Cigarette, cigar, and pipe mechanical lighters ⁸ -----	Do.	III
4121	Electric, gas, and oil appliances ⁹ -----	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 ⁸ -----	10 percent.	III
4081	Gasoline-----	3 cents per gallon. ¹⁰	IV
	Matches:		
4211	Ordinary-----	2 cents per 1,000. ¹¹	III
4211	Fancy wood-----	5½ cents per 1,000.	IV
4801	White phosphorus-----	2 cents per 100.	V
4151	Musical instruments-----	10 percent.	III
4091	Oils:		
	Lubricating-----	6 cents per gallon.	IV
	Cutting-----	3 cents per gallon. ¹¹	IV
4141	Phonographs ¹² and phonograph records-----	10 percent.	III
4181	Pistols and revolvers-----	Do.	IV
4141	Radio receiving sets, components, etc ¹² -----	Do.	IV
4111	Refrigerators, refrigerating apparatus, and quick-freeze units.	5 percent.	III, IV
4161	Sporting goods and equipment-----	10 percent.	III
4141	Television sets, components, etc ¹² -----	Do.	III
	Retailers' excise taxes (based on retailers' sales price):		
4041	Diesel fuel and special motor fuel for highway vehicles-----	3 cents per gallon. ¹⁰	III
4011	Furs and fur articles-----	10 percent.	III
4001	Jewelry, etc. ¹³ -----	Do.	
4031	Luggage, handbags, etc-----	Do.	
4021	Toilet preparations ¹⁴ -----	Do.	

See footnotes at end of table, p. 4.

FEDERAL EXCISE-TAX DATA

TABLE I.—Excise taxes in effect Jan. 1, 1959—Continued

Item	Rates
umentary, etc.:	11 cents per \$100 face value or fraction.
ers	5 cents per \$100 face value or fraction.
ers	10 cents per \$100 or major fraction of actual value.
s (deeds, instruments or writing conveying	4 cents per \$100 or major fraction of actual value not to exceed 8 cents per share.
urance policies: kness, accident, annuity contracts, and con- s of reinsurance.	55 cents on amount over \$100 and not over \$500; 55 cents on each additional \$500 or fraction.
is	1 cent per dollar or fraction of premium.
on sales or transfers of amount by which ce exceeds cost plus allowed expenses. excise taxes (based generally on manufac- -ice):	4 cents per dollar or fraction of premium.
ners, self-contained units	13 cents per pack of not more than 54.
, etc.:	50 percent.
obiles, passenger and auto trailers ⁴	10 percent.
obile trucks, trailers, buses, road tractors	Do.
nd accessories ⁵	Do.
the type used on highway vehicles	8 percent.
ther ⁶	8 cents per pound.
ibes	5 cents per pound.
ubber	9 cents per pound.
chines ⁷	3 cents per pound.
ses and film (except commercial and indus- -s).	10 percent.
gar, and pipe mechanical lighters ⁸	Do.
, and oil appliances ⁹	Do.
t bulbs and tubes	5 percent.
ells, and cartridges	10 percent.
ns, mechanical pencils, ball-point pens ⁸	10 percent.
	3 cents per gallon. ¹⁰
y	2 cents per 1,000. ¹¹
wood	5½ cents per 1,000.
hosphorus	2 cents per 100.
uments	10 percent.
ting	6 cents per gallon.
s ¹² and phonograph records	3 cents per gallon. ¹¹
evolvers	10 percent.
ing sets, components, etc ¹²	Do.
s, refrigerating apparatus, and quick-freeze	Do.
ods and equipment	5 percent.
ets, components, etc ¹²	10 percent.
taxes (based on retailers' sales price):	Do.
nd special motor fuel for highway vehicles	Do.
: articles	3 cents per gallon. ¹⁰
¹³	10 percent.
	Do.

TABLE I.—Excise

T.

Internal Revenue Code Section No.	Item	Internal Revenue Code Section No.
	Miscellaneous excise taxes:	
	Admissions:	
	General: ¹⁵	4881
	Single admissions, on and after July 1, 1931	
	Season tickets, on amount multiplied by number of tickets by ticket.	
	Horse and dog races.....	4851
	Leases of boxes or seats.....	
	Ticket broker sales in excess of \$100	5811
	Excess charge by proprietor of cabarets, roof gardens, etc.	5801
	Bowling alleys, billiard and pool tables	5801
	Club dues and initiation fees.....	5801
	Coconut and palm oil processed, after July 1, 1931	5801
	Coin-operated amusement or gaming machines	
	Amusement or music machines	
	Gaming devices.....	4741
	Communications:	
	General telephone service.....	4741
	Toll telephone service ²¹	4751
	Telegraph service.....	4751
	Teletypewriter exchange service.....	4751
	Wire mileage service.....	4751
	Wire and equipment service.....	4751
	Leases of safe-deposit boxes.....	
	Oleomargarine, adulterated butters	
	Oleomargarine, imported on duties.	4701
	Adulterated or process butters	4711
	Adulterated butter:	4721
	Adulterated butter—Manufacturers.....	4721
	Wholesale dealers.....	4721
	Retail dealers.....	4721
	Process butter:	4721
	Process butter.....	4721
	Manufacturers.....	
	Filled cheese:	
	Domestic.....	
	Imported, in addition to duties:	
	Manufacturers, per factum	
	Wholesale dealers.....	
	Retail dealers.....	
	Sugar (manufactured in United States)	

Other miscellaneous
Bank circulation
Circulation
On a
(
Circulation
Cotton futures
Firearms (National
Certain sl
Sale of
Manufacturers
Dealers
Machinery
Sale or
Importers
Dealers
Pawn
Import taxes.
Marihuana:
Transfers
Transfers
Importers
Producers
Practitioners
Persons engaged in
Millers
Persons engaged in
pense or
Opium:
Opium and
Opium for
Importers
pounder
Wholesale
Retail dealers
Practitioners
Persons engaged in
Persons engaged in
tion of li

¹ Drawback of \$9.50 per proof gallon for nonbeverage purposes leaving a 10% drawback.
² Rates changed by Excise Tax Table with new definitions, effective July 1, 1931.
³ Large cigarettes measuring over 5 1/2 inches as 1 cigarette, taxed as small cigarettes.
⁴ House trailers exempt.

and in the United States or the 225-mile "buffer zone" in Canada and Mexico.
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 Mexico.

to 1 cent a gallon round-trip from the advertiser for which so sold.

TABLE I.—*Excise taxes in effect Jan. 1, 1959—Continued*

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Miscellaneous excise taxes:		
4231	Admissions:		
	General: ¹⁵		
	Single admissions, on amount in excess of \$1	1 cent for each 10 cents or major fraction.	IV
	Season tickets, on amount in excess of \$1 multiplied by number of admissions provided by ticket.	Do.	IV
	Horse and dog races	1 cent for each 5 cents or major fraction.	
	Leases of boxes or seats	10 percent of amount charged for similar accommodations. ¹⁶	IV
	Ticket broker sales in excess of regular price	10 percent of excess charge. ¹⁶	IV
	Excess charge by proprietor	50 percent of excess charge	V
	Cabarets, roof gardens, etc. ¹⁷	20 percent of taxable amount	IV
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. ¹⁸	IV
4511	Coconut and palm oil processed, first domestic processing.	3 cents per pound. ¹⁹	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.	
4251	Communications:		
	General telephone service	10 percent of amount paid.	²⁰ III
	Toll telephone service ²¹	Do.	²⁰ IV
	Telegraph service	Do.	
	Teletypewriter exchange service	Do.	
	Wire mileage service	Do.	
	Wire and equipment service	8 percent of amount paid.	
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	10 cents per pound.	
4811	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.	
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.	
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, 60 cents or less	Do.	
	Amounts paid, over 60 cents, generally ²²	10 percent of amount paid.	
	Seats and berths ²²	Do.	
4481	Use tax on highway vehicles weighing more than 26,000 pounds.	\$1.50 per 1,000 pounds per year.	III
	Wagering:		III
4401	Wagers (except parimutuel)	10 percent of amount of wager.	
4411	Occupation of accepting taxable wagers	\$50 per year.	

See footnotes at end of table, p. 4.

TABLE 1.—Excise taxes in effect Jan. 1, 1959—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
4881	Other miscellaneous excise taxes: Bank circulation, etc., taxes: Circulation other than of national banks: On average circulation outstanding: Entire circulation, each month.....	$\frac{1}{2}$ of 1 percent. $\frac{1}{6}$ of 1 percent.	V
	Circulation exceeding 90 percent of capital each month (additional tax).		
	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: Sale or transfer.....	\$1 per firearm.	
5811	Manufacturers.....	\$25 per year.	
5801	Dealers.....	\$1 per year.	
5801	Machineguns, silencers, etc.: Sale or transfer.....	\$200 per firearm.	
5801	Importers or manufacturers.....	\$500 per year.	
5801	Dealers.....	\$200 per year.	
5801	Pawnbrokers.....	\$300 per year.	
	Import taxes. (See table V.)		
	Marihuana: 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: Opium and coca leaves, etc.....	1 cent per ounce or fraction.	
4701	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 Rates changed by Excise Tax Technical Changes Act of 1958 to conform with new definitions, effective July 1, 1959.

³ Large cigarettes measuring over $6\frac{1}{4}$ inches long, counting each $2\frac{1}{4}$ 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 $1\frac{1}{4}$ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.

⁷ Cash registers of the type used in registering over-the-counter retail sales and stencil cutting machines of the type used in marking freight shipments, exempt.

⁸ Those subject to the retail jewelry tax not to be taxed at the manufacturers' level also.

⁹ Household-type appliances only.

¹⁰ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. The Federal-Aid Highway Act of 1956 which increased the rate of tax on gasoline made provision for the following exemptions or refunds: Local transit systems to be refunded 1 cent a gallon on both gasoline and diesel or special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.

¹¹ Tax cannot exceed 10 percent of price for which so sold.

¹² Tax does not apply to communication, detection, or navigation equipment of the type used in commercial, military or marine installations.

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 fees admissions exempt. In the case of reduced-rate admissions, tax applies to actual amount paid.

¹⁶ If admission is to horse or dog race track, rate is 20 percent.

¹⁷ Admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.

¹⁸ Dues or membership fees of \$10 or less exempt. Initiation fees of \$10 or less exempt unless dues or membership fees exceed \$10. Nonprofit swimming and skating facilities exempt under certain specified conditions.

¹⁹ Additional tax of 2 cents per pound if coconut oil is not from the Philippines, Trust Territories, or any possession of the United States. Public pines, Law 85-235 suspended the tax on coconut oil from Oct. 1, 1957, to June 30, 1960. Public Law 86-37 suspended the tax on palm oil from Oct. 1, 1959, to June 30, 1960.

²⁰ 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."

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

²² 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.

FEDERAL EXCISE-TAX DATA

TABLE 1.—Excise taxes in effect Jan. 1, 1959—Continued

Item	Rates	For reference
Excise taxes:		
on, etc., taxes:		
on other than of national banks:		
average circulation outstanding:		
Entire circulation, each month-----	1/2 of 1 percent.	
Circulation exceeding 90 percent of capital each month (additional tax).-----	1/6 of 1 percent.	
on circulation paid out-----	10 percent.	
on (subject to many conditions)-----	2 cents per pound.	
on National Firearms Act):		
on short 2-barrel guns:		
on transfer-----	\$1 per firearm.	
on manufacturers-----	\$25 per year.	
on parts-----	\$1 per year.	
on silencers, etc.:		
on transfer-----	\$200 per firearm.	
on sellers or manufacturers-----	\$500 per year.	
on silencers-----	\$200 per year.	
on brokers-----	\$300 per year.	
(See table V.)		
on sale to registered persons-----	\$1 per ounce.	
on sale to unregistered persons-----	\$100 per ounce.	
on sale by manufacturers, and compounders-----	\$24 per year.	
on sale by-----	\$1 per year.	
on sale by-----	Do.	
on sale by engaged in laboratory research-----	Do.	
on sale by-----	Do.	
on sale by other than practitioners who deal in dis- cussing give away.	\$3 per year.	
on sale of coca leaves, etc-----	1 cent per ounce or fraction.	
on sale of smoking-----	\$300 per pound.	
on sale by manufacturers, producers, and com- pounders-----	\$24 per year.	
on sale by dealers-----	\$12 per year.	
on sale by sellers-----	\$3 per year.	
on sale by brokers-----	\$1 per year.	
on sale by engaged in laboratory research-----	Do.	
on sale by not otherwise taxed, dispensing prepara- tions of limited narcotic content.	Do.	

in is provided for distilled spirits used
net tax of \$1 per proof gallon.
Chemical Changes Act of 1958 to conform
1, 1959.
6 1/2 inches long, counting each 2 3/4
cigarettes.

and accessories taxed only on that por-
tion of a like part traded in. Credit or
refunds or accessories are used or resold for
equipment, except in the case of spark
coils, timers, and tire chains.
diameter, and not more than 1 3/4 inches
rubber construction without fabric or
steel tiring with internal wire fastening

in registering over-the-counter retail
of the type used in marking freight
and
y tax not to be taxed at the manu-
facture.

in and diesel and special motor fuel
Federal-Aid Highway Act of 1956 which
made provision for the following exemp-
tions to be provided under "Telephone, telegraph, radio,

¹² Tax does not apply to communication, detection, or navigation
equipment of the type used in commercial, military or marine installa-

¹³ Exemptions include silver-plated flatware, watches designed
for the blind, articles used for religious purposes, surgical instruments, fr-
eyeglasses, and buttons, insignia, etc., used on uniforms of the
Forces.

¹⁴ Baby powders, oils, and lotions, barber and beauty shop sup-
plies, and miniature samples of toilet preparation
house-to-house salesmen for demonstration purposes, exempt.

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

¹⁶ If admission is to horse or dog race track, rate is 20 percent.
¹⁷ Admissions to ballrooms and dance halls where serving of food
is incidental to furnishing music and dancing privileges, exempt.

¹⁸ Dues or membership fees of \$10 or less exempt. Initiation fees
or less exempt unless dues or membership fees exceed \$10. Non-
swimming and skating facilities exempt under certain specified con-

¹⁹ Additional tax of 2 cents per pound if coconut oil is not from the
Philippines, Trust Territories, or any possession of the United States.
Law 85-235 suspended the tax on coconut oil from Oct. 1, 1957, to
1960. Public Law 86-37 suspended tax on palm oil to June 30, 1959.

²⁰ Classification of communications taxes changed by Excise Tax
Changes Act of 1958. In historical tables, old terminology is shown
in parentheses and listed under "Telephone, telegraph, radio,

TABLE II.—*Excise*

Motor taxes:
Distilled spirits
Beer
Wine:
Still wine:
Containing less than 14 percent
Containing 14 to 21 percent alcohol
Containing 21 to 24 percent alcohol
Containing more than 24 percent alcohol
Sparkling wines, liqueurs, cordials, etc.
Champagne or sparkling wine
Liqueurs, cordials, etc.
Artificially carbonated wines
Tobacco taxes: Cigarettes
Manufacturers' excises:
Passenger cars
Auto parts and accessories

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)
Commodity, etc., taxed	Unit of tax	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)
Occupational taxes:					1954 (approved Mar. 31, 1954) and later Acts 1
Age manufacturers, per annual with-					

Coin-operated
 Amuse
 Miscellaneous
 Bowling alle
 Toilet prep
 Luggage, h
 value, as n
 Fur article
 Jewelry is
 Diesel fuel
 Retailers' excise
 Tread rubb
 Television s
 Sporting ec
 Refrigerator
 Unexp
 Camer
 Photograph
 Phonograph

TABLE II.—*Excise taxes scheduled to be reduced July 1, 1959*

	Unit of tax	Present low rate	Rate to become effective July 1, 1959
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.
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.

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. 23, 1944)	1951 (approved Oct. 26, 1951)	1954 (approved Mar. 31, 1954) and later Acts 1
Liquor taxes:						
Distilled spirits, occupational taxes:						
Nonbeverage manufacturers, per annual withdravels:						
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, self contained.	Manufacturers' sale price.		No change.	do.	do.	do.
Business machines.	do.		do. ²	do.	do.	do. ²
Cigarette, cigar, and pipe lighters ³	do.		No change.	No change. ⁴	15 percent.	10 percent.
Electric, gas, and oil appliances.	do.		No change.	20 percent.	No change. ⁵	5 percent.
Electric light bulbs and tubes.	do.		do.	do.	do.	10 percent.
Four-tam pens, ball point pens, mechanical pencils ³	do.		No change.	Suspended; Retailers' tax substituted.	15 percent.	do.
Luggage.	do.		No change.	do.	do.	do.
Matches, ordinary.	Per thousand.		2 cents.	do.	No change.	No change. ⁶
Musical instruments.	Manufacturers' sales price.		10 percent.	do.	do. ⁷	do.
Phonographs and phonograph records.	do.		do.	do.	do.	do.
Photographic apparatus:						
Cameras, generally.	do.		25 percent ⁸	do.	20 percent ⁹	10 percent.
Unexposed films, photographic plates, etc.	do.		15 percent	do.	do. ⁹	do.
Refrigerating apparatus. ¹¹	do.		No change ¹⁰	do.	No change ¹¹	5 percent.
Sporting goods and equipment.	do.		do.	do.	15 percent ¹²	10 percent.
Television sets, components, etc.	do.		do.	do.	10 percent ¹³	No change.
Tread rubber.	do.		do.	do.	do.	3 cents. [*]
Retailers' excise taxes:						
Diesel fuel used for highway vehicles.	Per gallon.		No change ¹⁷	20 percent ¹⁸	2 cents.	3 cents. ¹⁴ *
Jewelry. ¹⁵	Retailers' sales price.		do.	do.	No change.	10 percent.
Fur articles of which fur is component of chief value. ¹⁶	do.		do.	do.	do.	do.
Luggage, handbags, wallets, etc.	do.		do.	do. ²⁰	do.	do.
Toilet preparations.	do.		No change.	do.	do. ²¹	do.
Miscellaneous taxes:						
Bowling alleys, billiard and pool tables.	Each alley or table per year.		do.	\$20.	do.	No change.
Coin-operated machines:						
Amusement devices.	Each machine per year.		do. ²²	No change.	do.	do.

FEDERAL EXCISE-TAX DATA

more than 25 proof gallons	Per annum		\$25	No change	No change	No change.
more than 50 proof gallons	do		\$50	do	do	Do.
more than 50 proof gallons	do		\$100	do	do	Do.
mentary, foreign insurance policies: accident, and annuity contracts	Per dollar or fraction of premiums.		1 cent	do	do	Do.
do	do		do	do	do	Do.
ing taxes: self contained	Manufacturers' sale price.	10 percent	No change	do	do	Do.
ar, and pipe lighters ³	do	do	do ²	do	do	Do. ²
and oil appliances	do	10 percent	No change	No change ⁴	15 percent	10 percent.
bulbs and tubes	do	5 percent	do	20 percent	do	5 percent.
ball point pens, mechanical pencils ³	do	10 percent	No change	Suspended: Retailers' tax substituted.	15 percent	10 percent.
do	do					Do.
nary	Per thousand	2 cents	do	No change	No change	No change. ⁶
ments	Manufacturers' sales price.	10 percent	do	do	do ⁷	Do.
and phonograph records	do	do	do	do	do	Do.
apparatus: generally	do	do	25 percent ⁸	do	20 percent ⁹	10 percent.
d films, photographic plates, etc.	do	do	15 percent	do	do ⁹	Do.
apparatus ¹¹	do	do	No change ¹⁰	do	No change ¹¹	5 percent.
s and equipment	do	do	do	do	15 percent ¹²	10 percent.
s, components, etc	do	do	do	do	10 percent ¹³	No change.
do	Per pound					3 cents.*
ed for highway vehicles	Per gallon.	10 percent ¹⁶	No change ¹⁷	20 percent ¹⁸	2 cents	3 cents. ¹⁴ *
of which fur is component of chief	Retailers' sales price	do	do	do	No change	10 percent.
bags, wallets, etc.	do	10 percent	No change	do ²⁰	do	Do.
tations	do	do	do	do	do ²¹	Do.
s:						
s, billiard and pool tables	Each alley or table per year.	\$10	do	\$20	do	No change.
machines:						

Wholesale	5 percent ²⁴	do.	do.	do.	do.	Do. ²⁶
Retail	do.	do.	do.	do.	do.	Do. ²⁶
Wholesale	Each short ton	4 cents	No change	do.	do.	Repealed. ²³
Wholesale	Amount paid	3 percent	do.	do.	do.	Do. ²³
Wholesale	Per 1,000 pounds					\$1.50.*
Wholesale	Amount of wager				10 percent	No change.
Wholesale	Per year				\$50	Do.

¹⁷ 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.
¹⁸ Silver-plated flatware exempt. Watches retailing for not more than \$65 and alarm clocks retailing for not more than \$5 fixed at 10 percent.
¹⁹ Excise Tax Act of 1917 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.
²⁰ Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.

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) and later acts ¹
Per proof or wine		\$2.25	\$3	\$4	\$6 ²	\$9 ²	\$10.50 ²	No change
Per barrel or more								

¹ Section 5111 barrels or more.
² 1951 or if below

FEDERAL EXCISE-TAX DATA

Gaming ¹ of ices.....	do.....	\$50.....	15 percent.....	do.....	\$250. ² No change.....	10 percent..... Do.....
Telephone, telegraph, radio messages, etc.: Local telephone service.....	Amount charged.....	5 percent.....	do.....	do.....	do.....	do.....
Transportation of persons: Amount paid, generally.....	Amount paid.....	5 percent. ²⁴ do.....	do.....	do.....	do. ²⁵ do. ²⁵	Do. ²⁶ Do. ²⁶
Seats and berths.....	do.....	4 cents.....	do.....	do.....	do.....	Repealed. ²⁸
Transportation of property: Coal.....	Each short ton.....	3 percent.....	do.....	do.....	do. ²⁷	Do. ²³
All other.....	Amount paid.....	No change.....	No change.....	do.....	do.....	\$1.50.*
Use tax on highway vehicles weighing more than 26,000 pounds.....	Per 1,000 pounds.....	do.....	do.....	do.....	do.....	No change. Do.....
Wagering: Wagers (except parimutuels).....	Amount of wager.....	do.....	do.....	do.....	do.....	10 percent.....
Occupation of accepting taxable wagers.....	Per year.....	do.....	do.....	do.....	do.....	\$50.....

¹ Changes due to Federal-Aid Highway Act of 1956 are indicated by an asterisk.
² 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 receipt shipments, effective Jan. 1, 1959.
³ Those subject to the rate in lower column are to be based at the manufacturers' level also.
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 Tax not to exceed 10 percent of price for which sold.
⁶ Excise Tax Act of 1947 exempted musical instruments sold for the use of religious or nonprofit educational institutions.
⁷ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.
⁸ Commercial refrigerating equipment exempt.
⁹ Revenue Act of 1950 imposed 10 percent manufacturers' tax on quick-freeze units.
¹⁰ Revenue Act of 1950 exempted tax on quick-freeze units.
¹¹ Fishing equipment subject to tax at 10 percent of manufacturers' sales price.
¹² Manufacturers' tax of 10 percent imposed by Revenue Act of 1950.
¹³ Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. The Federal-Aid Highway Act of 1956, which increases the tax on gasoline, exempts the tax on the fuel for use in the case of special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.
¹⁴ Under the Revenue Act of 1950, jewelry and furs sold at auction made subject to 20 percent retailers excise, except in the case of auction sales held in private homes, that portion which does not exceed \$100 is exempt.
¹⁵ Tax does not apply to articles used for religious purposes, to surgical instruments, or to frames or mountings for eyeglasses.
¹⁶ Repealed by Tax Rate Extension Act of 1958, Public Law 85-475, effective Aug. 1, 1958.
¹⁷ 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; is Silver-plated flatware exempt. Watches retailing for not more than \$85 and alarm clocks retailing for not more than \$5 taxed at 10 percent.
¹⁸ The next most valuable component material.
¹⁹ Definition of taxable articles as compared with the former manufacturers' excise tax extended to include purses, handbags, wallets, etc.
²⁰ 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 salesman for demonstration purposes.
²¹ Exempts handbags, purses, and wallets, and handbags, purses, and wallets operated by a 1-cent coin with provision for merchandise prices of not more than 5 cents retail value.
²² No tax is imposed where charge is 35 cents or less, or 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 Hemisphere. Revenue Act of 1947 exempted, in general, transportation outside the 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 does not give rise to tax liability if the vessel is not used for the purpose of carrying passengers for hire.
²³ Public Law 798, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zones" in Canada and in Mexico. Public Law 1015, 84th Cong., increased exemption from 35 to 60 cents.
²⁴ Changes made for the movement of excavated material within the boundaries of a construction project or for the movement of excavated material from one project to another.
²⁵ Repealed by Tax Rate Extension Act of 1958, Public Law 85-475, effective Aug. 1, 1958.

FEDERAL EXCISE-TAX DATA

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 under Revenue Acts of—							1954 (approve Mar. 31, 1954) and later acts ¹
		1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1944 (approved Oct. 20, 1945)	1945 (approved Mar. 31, 1946)		
Liquor taxes:									
Distilled spirits:									
Domestic:	Per proof or wine gallon if below proof.	\$3	\$4	\$6 ²	\$9 ²	\$10.50 ²		No change	
Imported:	do.	\$3	\$4	\$6	\$9	\$10.50		Do.	
Brandy:	do.	\$2.75	\$4	\$6	\$9	\$10.50		Do.	
Wines:									
Still wines according to alcohol content by volume:									
Not over 14 percent.	Per wine gallon.	6 cents.	8 cents.	10 cents.	15 cents.	17 cents.		Do.	
Over 14 percent to 21 percent.	do.	18 cents.	20 cents.	40 cents.	60 cents.	67 cents.		Do.	
Over 21 percent to 24 percent.	do.	30 cents.	65 cents.	\$1.	\$2.	\$2.25.		Do.	
Over 24 percent.	Per proof or wine gallon.	\$3.	\$4.	\$6.	\$9.	\$10.50.		Do.	
Sparkling wines, liqueurs, and cordials:									
Champagne or sparkling wines.	Per half pint.	3 cents.	7 cents.	10 cents.	15 cents.	17 cents.		\$3.40. ³	
Artificially carbonated wines.	do.	1½ cents.	3½ cents.	5 cents.	10 cents.	12 cents.		\$2.40. ³	
Liqueurs, cordials, etc.	do.	do.	do.	do.	do.	do.		do.	
Containing more than 24 percent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	\$2.75.	\$4.	\$6.	\$9.	\$10.50.		\$1.92. ³	No change.
Fermented malt liquors.	Per barrel.	\$6.	No change.	\$7.	\$8.	\$9.		Do.	
Special occupational taxes:									
Wholesale dealers, distilled spirits and wines.	Per year.	\$110.	do.	No change.	No change.	\$200.		\$255. ⁴	
Retail dealers, distilled spirits and wines.	do.	\$27.50.	do.	do.	do.	\$50.		\$54. ⁴	
Rectifiers:									
Less than 500 barrels a year.	do.	\$110.	do.	do.	do.	No change.		No change. ⁵	
500 barrels or more a year.	do.	\$220.	do.	do.	do.	do.		Do. ⁵	
Manufacturers of stills.	do.	\$50.	do.	do.	do.	do.		Do.	
Stills or condensers.	do.	\$22.	do.	do.	do.	do.		Do.	
Brewers:									
Production less than 500 barrels a year.	Per brewery.	\$55.	do.	do.	do.	do.		Do.	
Production over 500 barrels a year.	do.	\$110.	do.	do.	do.	do.		Do.	
Wholesale dealers, fermented malt liquors.	Per year.	\$55.	do.	do.	do.	\$100.		\$123. ⁴	
Retail dealers, fermented malt liquors.	do.	\$22.	do.	do.	do.	No change.		\$24. ⁴	
Temporary dealers, fermented malt liquors and wines.	Per month.	\$2.20.	do.	do.	do.	do.		No change.	No change

FEDERAL EXCISE-TAX DATA

... according to alcohol proof.	\$2.25	\$3	\$4	\$6	\$9	\$10.50	Do.
... do	\$2	\$2.75	\$4	\$6	\$9	\$10.50	Do.
... do							
Per wine gallon.	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents	Do.
... do	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
... 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.
... do							
Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	\$3.40 ³
... do	1¼ cents per pint.	1½ cents	3½ cents	5 cents	10 cents	12 cents	\$2.40 ³
... do	¼ cents	do	do	do	do	do	\$1.92 ³
Per proof or wine gallon if below proof.	\$2	\$2.75	\$4	\$6	\$9	\$10.50	No change.
Per barrel	\$5	\$6	No change	\$7	\$8	\$9	Do.
Per year	\$100	\$110	do	No change	No change	\$200	\$255 ⁴
... do	\$25	\$27.50	do	do	do	\$50	\$54 ⁴
... do							
Per 500 barrels a year.	\$100	\$110	do	do	do	No change	No change. ⁵
... do	\$200	\$220	do	do	do	do	Do. ⁶
... do	\$50	\$55	do	do	do	do	Do.
Per still or worm condensers.	\$20	\$22	do	do	do	do	Do.
Per brewery	\$50	\$55	do	do	do	do	Do.
... do	\$100	\$110	do	do	do	do	Do.
Per year	\$50	\$55	do	do	do	\$100	\$123 ⁴
... do	\$20	\$22	do	do	do	No change	\$24 ⁴

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Per 1,000															
do.	\$7.20		\$7.80	do.	do.	\$8.40	do.	do.	No change.		No change.		Do.		
do.	\$2.	No change.	do.	do.	do.	\$2.50	do.	do.	do.	do.	do.	do.	Do.		
do.	\$2.	do.	do.	do.	do.	\$3.	do.	do.	do.	do.	do.	do.	Do.		
do.	\$2.	do.	do.	do.	do.	\$4.	do.	do.	do.	do.	do.	do.	Do.		
do.	\$3.	do.	do.	do.	do.	\$4.	do.	do.	do.	do.	do.	do.	Do.		
do.	\$3.	do.	do.	do.	do.	\$7.	do.	do.	do.	do.	do.	do.	Do.		
do.	\$5.	do.	do.	do.	do.	\$10.	do.	do.	do.	do.	do.	do.	Do.		
do.	\$10.50	do.	do.	do.	do.	\$15.	do.	do.	do.	do.	do.	do.	Do.		
do.	\$13.50	do.	do.	do.	do.	\$20.	do.	do.	do.	do.	do.	do.	Do.		
Each \$100 of face value or fraction.	10 cents.	11 cents.	do.	do.	do.	No change.	do.	do.	do.	do.	do.	do.	Do.		
Radio and	4 cents	5 cents	do.	do.	do.	do.	do.	do.	do.	do.	do.	do.	Do.		

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—				1954 (approved Mar. 31, 1954) and later acts ¹
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	
Per package of not more than 24		10 cents	11 cents	13 cents	No change.	No change.	No change.
mentary, etc.—Con.							

¹ Information on all barrels or more

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Tobacco taxes:													
Cigarettes:													
Small, weighing not more than 3 pounds per 1,000.	\$3.	\$3.25	do.	do.	\$3.50	do.	do.	\$4.	Do.				
Large, weighing more than 3 pounds per 1,000. ^a	\$7.20	\$7.80	do.	do.	\$8.40	do.	do.	No change.	Do.				
Cigars:													
Large, weighing more than 3 pounds per 1,000 if intended to retail at	do.	No change.	do.	do.	\$2.50	do.	do.	do.	Do.				
Not over 2½ cents.	\$2.	do.	do.	do.	\$3.	do.	do.	do.	Do.				
Over 2½ cents to 4 cents.	do.	do.	do.	do.	\$4.	do.	do.	do.	Do.				
Over 4 cents to 5 cents.	do.	do.	do.	do.	\$4.	do.	do.	do.	Do.				
Over 5 cents to 6 cents.	do.	do.	do.	do.	\$4.	do.	do.	do.	Do.				
Over 6 cents to 8 cents.	do.	do.	do.	do.	\$7.	do.	do.	do.	Do.				
Over 8 cents to 15 cents.	do.	do.	do.	do.	\$10.	do.	do.	do.	Do.				
Over 15 cents to 20 cents.	do.	do.	do.	do.	\$15.	do.	do.	do.	Do.				
Over 20 cents.	do.	do.	do.	do.	\$20.	do.	do.	do.	Do.				
Stamp taxes, documentary, etc.:													
Bond issues.	Each \$100 of face value or fraction.	10 cents.	do.	do.	No change.	do.	do.	do.	Do.				
Bond transfers.	do.	4 cents.	do.	do.	do.	do.	do.	do.	Do.				
Stock issues:	Actual value.	10 cents.	No change.	No change.	No change.	No change.	No change.	No change.	10 cents.				
Par or face value.	do.	do.	do.	do.	do.	do.	do.	do.	do.				
No par or face value—actual value \$100 or more per share.	2 cents.	3 cents.	do.	do.	do.	do.	do.	do.	4 cents. ⁷				
No par or face value—actual value less than \$100 per share.	do.	do.	do.	do.	do.	do.	do.	do.	do.				
Stock transfers:	Actual value.	4 cents.	No change.	No change.	No change.	No change.	No change.	No change.	No change.				
Par or face value if selling price is under \$20.	5 cents.	6 cents.	do.	do.	do.	do.	do.	do.	do.				
Par or face value if selling price is \$20 or more.	4 cents.	5 cents.	do.	do.	do.	do.	do.	do.	do.				
Without par or face value if selling price is under \$20.	5 cents.	6 cents.	do.	do.	do.	do.	do.	do.	do.				
Without par or face value if selling price is \$20 or more.	5 cents.	6 cents.	do.	do.	do.	do.	do.	do.	do.				
Deeds, conveyances, etc.:	Amount over \$100 and not over \$500.	55 cents.	do.	do.	do.	do.	do.	do.	No change.				
Value over \$100 and not over \$500.	do.	do.	do.	do.	do.	do.	do.	do.	do.				
Value over \$500.	do.	do.	do.	do.	do.	do.	do.	do.	do.				
Foreign insurance policies other than life, etc.	Each additional \$500 or fraction.	4 cents.	do.	do.	do.	do.	do.	do.	do.				
Per dollar or fraction of premium.	3 cents.	do.	do.	do.	do.	do.	do.	do.	do.				
Passage ticket to foreign port:	Price paid.	\$1.	do.	do.	do.	do.	do.	do.	do.				
Costing over \$10 and not over \$30.	do.	\$3.	do.	do.	do.	do.	do.	do.	do.				
Costing over \$30 and not over \$60.	do.	\$5.	do.	do.	do.	do.	do.	do.	do.				
Costing over \$60.	do.	do.	do.	do.	do.	do.	do.	do.	do.				

{ Repeated by Excise Tax Act of 1947. }

See footnotes at end of table, p. 11.

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 under Revenue Acts of—						1954 (approved Mar. 31, 1954 and later acts) ¹
		Rates in effect, Dec. 31, 1939	1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1944 (approved Oct. 20, 1944)	
Stamp taxes, documentary, etc.—Con. Playing cards.....	Per package of not more than 54.	10 cents.	11 cents	13 cents	No change.	No change.	No change.	No change.
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..... Tread rubber.....	Manufacturers' sales price. do. do. Per pound..... do. do. do. do.	3 percent. 2 percent. do. 4 cents. 2½ cents. do. 3 percent.	3½ percent. 2½ percent. do. 4½ cents. 2½ cents. do. 3½ percent.	7 percent. 5 percent. do. 9 cents. 5 cents. do. No change.	do. do. do. do. do. do. No change.	do. do. do. do. do. do. No change.	do. do. do. do. do. do. No change.	Do. ⁹ 10 percent.* No change. Do. 8 cents.* 5 cents. 3 cents.*
Electrical energy..... Firearms, shells, and cartridges..... Gasoline..... Lubricating oils.....	Manufacturers' sales price. do. Per gallon do.	10 percent. 1 cent. 4 cents.	11 percent. 1½ cents. 4½ cents.	do. do. do.	do. do. 6 cents.	do. do. do.	do. do. do.	No change. No change. 2 cents.* No change.
Matches, wood, fancy..... Pistols and revolvers..... Radio and radio accessories.....	Per 1,000 Manufacturers' sales price. do.	5 cents. 10 percent. 5 percent.	5½ cents. 11 percent. 5½ percent.	do. do. 10 percent.	do. do. 10 percent.	do. do. do.	do. do. do.	No change. No change. No change. ¹³ Do. 10 percent.
Refrigerators, household types..... Toilet preparations.....	do. do.	do. 10 percent.	do. 11 percent.	do. do.	do. do.	do. do.	do. do.	No change. No change. ¹⁴ do. do. No change. ¹⁵ 5 percent.
Miscellaneous taxes: Admissions: General..... Lease of boxes or seats.....	Amount charged..... do. do. Amount charged for similar accommodations.	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.	1 cent for each 10 cents or fraction	No change.	1 cent for each 5 cents or major fraction.	No change. ¹⁶ do. do.	1 cent for each 10 cents or major fraction. 10 percent.

FEDERAL EXCISE-TAX DATA

Excise taxes: etc.: automobiles, passenger, auto trucks, trailers, buses, and motorcycles.	Manufacturers' sales price.	3 percent	3½ percent	7 percent	do	do	10 percent ⁸	Do. ⁹
Oil trucks, trailers, buses, and accessories.	do	2 percent	2½ percent	5 percent	do	do	8 percent	10 percent*
Gasoline.	do	do	do	do	do	do	do ¹⁰	No change.
Gasoline.	do	4 cents	4½ cents	9 cents	do	do	No change.	Do.
Gasoline.	do	2¼ cents	2½ cents	5 cents	do	do	do	8 cents.*
Gasoline.	do	do	do	do	do	do	do	5 cents.
Gasoline.	do	do	do	do	do	do	do	3 cents.*
Gasoline.	do	3 percent	3½ percent	No change	No change	No change	Repealed	No change.
Gasoline.	do	10 percent	11 percent	do	do	do	No change.	No change.
Gasoline.	do	1 cent	1½ cents	do	do	do	2 cents	3 cents.* ¹²
Gasoline.	do	4 cents	4½ cents	do	do	do	No change.	No change.
Gasoline.	do	do	do	do	do	do	do	No change.
Gasoline.	do	do	do	do	do	do	do	Do.
Gasoline.	do	5 cents	5½ cents	do	No change	do	do	10 percent.
Gasoline.	do	10 percent	11 percent	do	do	do	do	No change.
Gasoline.	do	5 percent	5½ percent	10 percent	do	do	do	No change.
Gasoline.	do	do	do	do	do	do	do	5 percent.
Gasoline.	do	10 percent	11 percent	Repealed; retailers' tax substituted.	do	do	do	No change.
Gasoline.	do	do	do	do	do	do	do	5 percent.
Gasoline.	do	10 percent	11 percent	do	do	do	do	No change.
Gasoline.	do	do	do	do	do	do	do	1 cent for each 10 cents or major fraction.
Gasoline.	do	10 percent	11 percent	No change	No change	1 cent for each 5 cents or major fraction.	No change ¹⁶	10 percent.
Gasoline.	do	10 percent	11 percent	do	do	20 percent	do	10 percent.
Gasoline.	do	10 percent	11 percent	do	do	do	do	10 percent.

Cabarets, roof gardens, etc.	Taxable amount.	1½ cents for each 10 cents or fraction. ¹⁸	2 cents for each 10 cents or fraction. ¹⁸	5 percent. ¹⁹	do.	30 percent, later reduced to 20 per cent.	do. ²⁰	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. ²¹	do.	do. ²²	do.	do.	do.	No change.
Leases of safe-deposit boxes.	Amount collected.	do.	do.	20 percent.	do.	No change.	do.	10 percent.
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.	Do.
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.
Telephone messages:								
Domestic.	do.	do.	do.	do.	do.	do.	do.	Do.
International.	do.	do.	do.	do.	do.	do.	do.	Do.
Telephone toll service:								
Charge more than 24 cents and less than 50 cents.	do.	do.	do.	do.	do.	do.	do.	Do.
Charge more than 50 cents and less than \$1.	do.	do.	do.	do.	do.	do.	do.	Do.
Charge more than \$1 and less than \$2.	do.	do.	do.	do.	do.	do.	do.	Do.
Charge more than \$2.	do.	do.	do.	do.	do.	do.	do.	Do.
Wire and equipment service.	do.	do.	do.	do.	do.	do.	do.	Do.
Transportation of oil by pipeline.	Amount paid.	4 percent.	4½ percent.	No change.	do.	8 percent.	do.	No change.
								Repeated. ²⁴

1 Changes due to the Federal-Aid Highway Act of 1956 are indicated by an asterisk.
 2 Drawn off \$37.50 per gallon, and \$9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.
 3 The unit of tax is now a wine gallon.
 4 Rate changed by Excise Tax Technical Changes Act of 1958 to conform with new definitions, effective July 1, 1959.
 5 Rate of tax based on gallonage after July 1, 1959; less than 20,000 gallons, \$110; 20,000 gallons or more, \$220.
 6 Large cigarettes over 6½ inches long counting each 234 inches as 1 cigarette taxed as small cigarettes.
 7 Tax shall in no case be more than 8 cents on each share or less than 4 cents on a transfer.
 8 Public trailer, for example.
 9 Rebuilt or reconditioned parts 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 for the repair or replacement of farm equipment, except in the case of spark plugs, storage battery car springs, coils, timers, and tire chains.
 10 Includes tires, tubes, inner and outer liners, and tire chains.
 11 Includes tires, tubes, inner and outer liners, and tire chains.
 12 Includes tires, tubes, inner and outer liners, and tire chains.
 13 Includes tires, tubes, inner and outer liners, and tire chains.
 14 Includes tires, tubes, inner and outer liners, and tire chains.
 15 Includes tires, tubes, inner and outer liners, and tire chains.
 16 Includes tires, tubes, inner and outer liners, and tire chains.
 17 Under the Excise Tax Reduction Act of 1954, admissions of 50 cents or less were exempt. Public Law 1010, 84th Cong., exempted admissions of 50 cents or less. Excise Tax Technical Changes Act of 1958 exempted 1st \$1. Admissions to horse and dog races taxable on full amount at the rate of 20 percent. Admissions to circuses, carnivals, and other amusements taxable on full amount at the rate of 20 percent. Admissions to theaters, operas, and other amusements taxable on full amount at the rate of 20 percent.
 18 Taxable amount includes amount paid for admission, refreshments, services, and merchandise.
 19 Taxable amount includes amount paid for admission, refreshments, services, and merchandise.
 20 Includes admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.
 21 Includes admissions to ballrooms and dance halls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt.
 22 Dues of \$10 or less and initiation fees of \$10 or less exempt.
 23 Calls from combat zones initiated by members of the Armed Forces exempt.
 24 Repealed by Public Law 85-475, effective Aug. 1, 1958.

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

Title and unit of tax	Year enacted	Rates	
		In effect Dec. 31, 1939	
TOBACCO TAXES			
Cigarette papers:	1917	1/2 cent.	
Package of 26-50 sheets	1919	Do.	
Per additional 50 sheets or fraction thereof	1919	1 cent.	
Cigarette tubes, per 50 or fraction thereof	1926	75 cents. ¹	
Cigars: Weighing not more than 3 pounds per thousand	1919	18 cents. ¹	
Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound.	1919	Do. ¹	
Tobacco and snuff, per pound	1919	30 cents.	
LIQUOR TAXES			
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon.	1934	1/4 cent. ²	
Stamp taxes: ²	1934	1 cent. ²	
Container stamps:	In effect Dec.	10 cents. ²	
Per container of less than 1/2 pint.	31, 1913.		
Per container, 1/2 pint or more.			
Export stamps, distilled spirits intended for export, per package.	1934	50 percent.	
DOCUMENTARY, ETC., STAMPS			
Silver bullion sales or transfers, of amount by which the selling price exceeds cost plus allowed expenses.	1919	50 percent.	
MISCELLANEOUS TAXES			
Admissions: Sold by proprietor in excess of established price, of excess price.	In effect Dec.	10 cents.	
Adulterated and processed butter:	31, 1913.	\$600.	
Adulterated butter per pound.	do.	\$48.	
Manufacturers, per year	do.	\$480.	
Wholesalers, per year	do.	1/4 cent.	
Processed butter, per pound.	do.	\$50.	
Manufacturers, per year	do.		
Bank circulation, etc., taxes:			
Circulation other than of national banks, on average circulation outstanding: ⁴	do.	1/2 of 1 percent.	
Entire circulation, each month	do.	1/2 of 1 percent.	
Circulation exceeding 90 percent of capital, each month (additional tax).	do.		
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.	1 cent.	
Imported, per pound in addition to import duties	31, 1913.	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): ⁴	do.		
Dealers, per year	1934	\$200.	
Importers or manufacturers, per year	1934	\$500.	
Pawnbrokers, per year	1934	\$300.	
Transfer of firearms, per firearm	1934	\$200.	

See footnotes at end of table, p. 14.

FEDERAL EXCISE-TAX DATA

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

Title and unit of tax	Year enacted	In effect Dec. 31, 1939	Rates
TOBACCO TAXES			
Sigs or fraction thereof	1917	-----	½ cent.
Sigs or fraction thereof	1919	-----	Do.
Sigs or fraction thereof	1919	-----	1 cent.
Sigs or fraction thereof	1926	-----	75 cents.
Sigs or fraction thereof	1919	-----	18 cents. ¹
Sigs or fraction thereof	1919	-----	Do. ¹
LIQUOR TAXES			
Sigs and wines, in addition to tax on per proof gallon.	1919	-----	30 cents.
Sigs less than ½ pint	1934	-----	¼ cent. ²
Sigs in or more	1934	-----	1 cent. ²
Sigs intended for export, per package	In effect Dec. 31, 1913.	-----	10 cents. ²
POSTAL, ETC., STAMPS			
Sigs, of amount by which the selling price exceeds	1934	-----	50 percent.
VARIOUS TAXES			
Sigs in excess of established price, of excess	1919	-----	50 percent.
Butter:	In effect Dec. 31, 1913.	-----	10 cents.
per pound	do.	-----	\$600.
per year	do.	-----	\$48.
per barrel	do.	-----	\$480.
per pound	do.	-----	¼ cent.
per year	do.	-----	\$50.
Sigs of national banks, on average circulation	do.	-----	½ of 1 percent.
Sigs each month	do.	-----	¼ of 1 percent.
Sigs in excess of 90 percent of capital, each month	do.	-----	10 percent.
Sigs on sale of cotton for future delivery, which are in excess of 10 percent of average circulation	do.	-----	2 cents.
Sigs in addition to import duties	In effect, Dec. 31, 1913.	-----	1 cent.
Sigs on every per year	do.	-----	8 cents.
Sigs on every per year	do.	-----	\$400.
Sigs on every per year	do.	-----	\$12.
Sigs on every per year	do.	-----	\$250.
Sigs on short-barreled firearms): 4	do.	-----	\$200.
Sigs on every per year	1934	-----	\$500.
Sigs on every per year	1934	-----	\$300.
Sigs on every per year	1934	-----	\$200.

TABLE V.—*Excise taxes increased during*

TABLE

Title and unit of tax	MISCELLANEOUS TAXES—CONT	MISCELLANEOUS TAXES—CONT
Port excise taxes: ⁵		Oleomargarine: Imported,
Coal, coke, etc., per 100 pounds ⁶		Sugar taxes:
Copper and copper concentrates:		Excise tax on manufa-
Articles containing 4 percent or more		Testing 92 sugar-
		degree, per pou-
Articles in which copper is compon-		Testing less than
value, per pound.		therein.
Copper-bearing ores and concentrates		Import compensating:
in Tariff Act of 1930, per pound of		All manufacturers,
Crude petroleum, fuel oil, gas oil, and liqu-		each additional
gasoline and lubricating oil per gallon.		
Gasoline and other motor fuel, per gallon.		All manufactur-
Hempseed, per pound.		per pound of t-
Lubricating oils, per gallon.		All articles comp-
Lumber, except flooring of maple, birch,		per pound of t-
sand feet. ⁷		
Oils: ⁸		
Sunflower, rapeseed, sesame, kapok,		
oils, etc. (except rapeseed oil impo-		
rtation of rubber substitutes or lubr-		
Whale oil (except sperm oil), fish oil (e-		
oil, and halibut-liver oil), marine a-		
combination of the foregoing, etc., per l-		
Paraffin and other petroleum wax product		
Perilla seed, per pound.		
Rapeseed, kapok seed, per pound.		
Sesame seed, per pound.		
Shales: White phosphorous, per 100		
Tobacco:		
Mariguana:		
Importers, manufacturers, and comp		
Persons engaged in laboratory researc		
Persons other than practitioners, who		
give away, per year.		
Practitioners, per year.		
Producers, per year.		
Transfers of:		
To any person who has paid the s		
above, per ounce or fraction th		
To any person who has not paid		
rated above, per ounce or fra		
transfer.		
Opium:		
Importers, manufacturers, and compo		
Opium, coca leaves, etc., per ounce.		

¹ Rate reduced to 10 cents by Re-

² Effective Jan. 1, 1935, no charge.

³ Outstanding circulation exempt from circulation of any bank, association, or other financial institution at the time the same was issued; (1) to issue notes for circulation deposits in lawful money, the amount of its at par, and (3) whenever any barrel or revolver is defined to include more than 18 inches in length, other than pistols and revolvers), machinegun provides that: In the case of material attached barrels from which only either barrel without manual reloading, manufacturers and \$1 per year for guns, the barrels of which are 12 to 14 inches in length, the rate of \$1.

⁴ The import tax rates shown apply to States otherwise provide.

⁵ Applies only on imports if imported in any calendar year exceeded exports to the United States.

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

Title and unit of tax		Year enacted	Rates
MISCELLANEOUS TAXES—continued			
Import excise taxes: ⁶			
Coal, coke, etc., per 100 pounds ⁶		1932	10 cents.
Copper and copper concentrates;		1932	3 percent ad valorem or ¼ cent per pound, whichever is lower.
Articles containing 4 percent or more of copper, by weight.		1932	3 cents.
Articles in which copper is component material of chief value, per pound.		1932	4 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930, per pound of copper therein.		1932	½ cent.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil) per gallon.		1932	2½ cents.
Gasoline and other motor fuel, per gallon.		1938	1.24 cents.
Hempseed, per pound.		1932	4 cents.
Lubricating oils, per gallon.		1932	\$3.
Lumber, except flooring of maple, birch, and beech, per thousand feet. ⁷		1936	4½ cents.
Oils: ⁸		1934	3 cents.
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.		1932	1 cent.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil or any combination of the foregoing, etc., per pound. ⁹		1938	1.38 cents.
Paraffin and other petroleum wax products, per pound.		1936	2 cents.
Perilla seed, per pound.		1938	1.18 cents.
Rapeseed, kapok seed, per pound.		1932	2 cents.
Sesame seed, per pound.		1938	2 cents.
Matches: White phosphorous, per 100		In effect Dec. 31, 1913.	
Narcotics:			
Marihuana:		1937	\$24.
Importers, manufacturers, and compounders, per year.		1937	\$1.
Persons engaged in laboratory research, per year.		1937	\$3.
Persons other than practitioners, who deal in, dispense, or give away, per year.		1937	\$1.
Producers, per year.		1937	\$1.
Practitioners, per year.		1937	\$1.
Transfers of:		1937	\$100.
To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer.			
To any person who has not paid the special tax as indicated above, per ounce or fraction thereof on each transfer.			
Opium:		1919	\$24.
Importers, manufacturers, and compounders, per year.		1919	1 cent.
Opium, coca leaves, etc., per ounce.		1914	\$300.
Opium manufactured for smoking purposes, per pound.		1936	\$1.
Persons engaged in laboratory research, per year.		1914	\$1.
Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year.		1914	\$1.
Practitioners, per year.		1926	\$1.
Retail dealers, per year.		1928	\$3.
Wholesale dealers, per year.		1919	\$12.
Oils, 1st domestic processing:		1934	3 cents. ¹¹
Coconut, oil used in the manufacture of tin plate, terne-plate, or subsequent use of palm oil residue resulting therefrom, and oil used in manufacture of iron or steel products, per pound. ¹²		1934	3 cents.
Palm kernel, per pound ¹²		1934	3 cents.

See footnotes at end of table, p. 14.

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

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted	Rates
MISCELLANEOUS TAXES—continued		
Oleomargarine: Imported, per pound in addition to import duties-----	In effect Dec. 31, 1913.	15 cents.
Sugar taxes:		
Excise tax on manufacture of sugar in the United States: Testing 92 sugar degrees and for each additional sugar degree, per pound.	1937.....	0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion. 0.5144 cent.
Testing less than 92 sugar degrees, per pound of total sugars therein.	1937.....	0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion. 0.5144 cent.
Import compensating tax: All manufactured sugar testing 92 sugar degrees and for each additional sugar degree, per pound.	1937.....	Do.
All manufactured sugar testing less than 92 sugar degrees, per pound of total sugars therein. All articles composed in chief value of manufactured sugar, per pound of total sugars therein.	1937.....	Do.

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

² Effective 1939, but suspended by Public Law 86-37.

³ 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 liquidation, the amount of its outstanding circulation, to be redeemed by the Treasury.

⁴ 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 each gun, the barrels of which are 12 inches or more in length, shall be at the rate of \$1.

⁵ The import tax rates shown apply unless treaty provisions of the United States otherwise provide.

⁶ Applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

⁷ Tax does not apply to lumber of northern white pine, Norway pine, western white spruce, and Engelmann spruce. Wood dowels used at from 75 cents to \$3 per 1,000 feet.

⁸ Tax does not apply to any article, merchandise, or combination if any coconut oil or derivative thereof produced in Guam or American Samoa is contained therein.

⁹ No whale oil (except sperm oil), fish oil, or marine animal oil of any kind may enter tax-free unless such oil was produced on vessels of the United States or in the United States or its possessions, from the carcasses of animals or parts thereof taken and captured by vessels of the United States.

¹⁰ Taxes collected with respect to coconut oil wholly of the production of Guam or American Samoa or produced from materials wholly of the growth or production of Guam or American Samoa, held as separate funds and paid to the treasury of Guam or American Samoa.

¹¹ Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States. Tax suspended from Oct. 1939 to June 30, 1960, by Public Law 86-37. Tax suspended from Oct. 1960 to June 30, 1960, by Public Law 86-37. Tax suspended from Oct. 1960 to June 30, 1960, by Public Law 86-37. Tax suspended from Oct. 1960 to June 30, 1960, by Public Law 86-37.

FEDERAL EXCISE-TAX DATA

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

Title and unit of tax	In effect Dec. 31, 1930	
	Year enacted	Rates
LINEOUS TAXES—continued		
per pound in addition to import duties-----	In effect Dec. 31, 1913.	15 cents.
ture of sugar in the United States; r degrees and for each additional sugar und.	1937-----	0.465 cent and cent per pound tional and fracti degree in propor 0.5144 cent.
92 sugar degrees, per pound of total sugars	1937-----	0.465 cent and cent per pound tional, and fracti degree in propor 0.5144 cent.
stax:		
H sugar testing 92 sugar degrees and for sugar degree, per pound.	1937-----	Do.
l sugar testing less than 92 sugar degrees, ltyal sugars therein.	1937-----	
l sugar testing less than 92 sugar degrees, ltyal sugars therein.	1937-----	

venue Act of 1951.

to be made for these stamps.

on, corporation, company, or person is

2) whenever any bank which has ceased

its in the Treasury of the United States,

outstanding circulation, to be redeemed

1k is insolvent or bankrupt.

shotguns and rifles with barrels of less

uns capable of being concealed (except

is, and mufflers and silencers. The law

manufacturers and dealers in guns with 2

a single discharge can be made from

ading, the tax shall be \$25 per year for

dealers; and the transfer tax on such

atches or more in length, shall be at the

ly unless treaty provisions of the United

orts from a country during the preceding

l.

⁷ Tax does not apply to lumber of northern white pine, No. 1 western white spruce, and Englemann spruce. Wood doweled from 75 cents to \$3 per 1,000 feet.

⁸ Tax does not apply to any article, merchandise, or combination of coconut oil or derivative thereof produced in Guam or American Samoa, which is contained therein.

⁹ No whale oil (except sperm oil), fish oil, or marine animal kind may enter tax-free unless such oil was produced on vessels owned by citizens of the United States or its possessions, from whaling vessels or marine animals or parts thereof taken and captured by vessels of the United States.

¹⁰ Taxes collected with respect to coconut oil wholly of the product of Guam or American Samoa or produced from materials which are grown or produced in Guam or American Samoa, held as separate property of the United States, and paid to the treasury of Guam or American Samoa, and paid to the treasury of Guam or American Samoa.

¹¹ Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States. Tax suspended from June 30, 1960, by Public Law 86-236.

¹² Exemption of palm oil used in the manufacture of iron or steel provided for by 1942 act. Tax suspended to June 30, 1960 by Public Law 86-37.

Rates in effect as of—

Unit of tax	Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1959*
Per proof or wine gallon if below proof. Per wine gallon. Per proof gallon.	\$1.10 ¹	\$2.25	\$9 ²	\$10.50. ³
	\$1.10	\$2.00	\$9	\$10.50.
	\$1.10	\$2.25	\$9	\$10.50.
	30 cents	30 cents	30 cents	30 cents.
Per wine gallon. do. do.	4 cents	5 cents	15 cents	17 cents.
	10 cents	10 cents	60 cents	67 cents.
	25 cents	30 cents	\$9	\$9.95

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

Unit of tax	Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1959*
Per brewery per year.	\$50 ¹	\$50	\$55	\$55.
	\$100 ¹	\$100	\$110	\$110.

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modity, etc., taxed
Continued
Additional taxes—Continued
Production less than 500 barrels a year.
Production 500 barrels or more

FEDERAL EXCISE-TAX DATA

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1959*
Liquor taxes:					
Distilled spirits:					
Domestic and imported	Per proof or wine gallon if below proof.	\$1.10 ¹	\$2.25	\$9 ²	\$10.50 ³
Brandy	Per wine gallon	\$1.10	\$2.25	\$9	\$10.50.
Imported perfumes containing distilled spirits.	Per proof gallon.	30 cents.	30 cents.	30 cents.	30 cents.
Rectified spirits and wines, additional tax.					
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.	10 cents.	67 cents.
Over 21 percent to 24 percent.	do.	25 cents.	20 cents.	\$2.	\$2.25.
Over 24 percent.	Per proof or wine gallon.	\$1.10	\$2.25	\$9	\$10.50.
Sparkling wines, liqueurs, and cordials:					
Champagne or sparkling wines.	Per half pint.	12 cents.	2½ cents	15 cents.	\$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 ¼ pint, ¼ cent; ¼ 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 package.	10 cents.	10 cents.	10 cents.	(³).
Export stamps, distilled spirits intended for export.					
Special occupational taxes:					
Wholesale dealers, distilled spirits and wines.	Per year.	\$100 ¹	\$100.	\$110.	\$200.*
Retail dealers, distilled spirits and wines.	do.	\$25 ¹	\$25	\$27.50	\$50.*
Rectifiers:					
Less than 500 barrels a year.	do.	\$100 ¹	\$100.	\$110.	\$110.
500 barrels or more a year.	do.	\$200 ¹	\$200.	\$220.	\$220.
Manufacturers of stills or worms.	do.	\$50 ¹	\$50.	\$55.	\$55.
Stills or worms.	Per still or worm.	\$20.	\$20.	\$22.	\$22.
Nonbeverage manufacturers, per annual withdrawals:					
Not more than 25 proof gallons.	Per year.			\$25.	\$25.
Not more than 50 proof gallons.	do.			\$50.	\$50.
More than 50 proof gallons.	do.			\$100.	\$100.

See footnotes at end of table, p. 23.

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1939*
Liquor taxes—Continued					
Special occupational taxes—Continued					
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	\$100.*
Retail dealers, fermented malt liquors.	do.	\$20	\$20	\$22	\$22.*
Temporary dealers, fermented malt liquors and wine.	Per month.	\$2	\$2	\$2.20	\$2.20.
Tobacco taxes:					
Cigarettes:					
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	\$3	\$3	\$3.50	\$4.
Large, weighing more than 3 pounds per 1,000.	do.	\$7.20	\$7.20 ⁴	\$8.40	\$8.40. ⁴
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 25-50 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	5 cents.

FEDERAL EXCISE-TAX DATA

Per year.....	\$50	\$55	\$100.*
do.....	\$20	\$22	\$22.*
Per month.....	\$2	\$2.20	\$2.20.
Per 1,000.....	\$3	\$3.50	\$4.
do.....	\$7.20	\$8.40 ⁴	\$8.40. ⁴
do.....	75 cents	75 cents	75 cents.
do.....	\$2	\$2.50	\$2.50.
do.....	\$2	\$3	\$3.
do.....	\$2	\$4	\$4.
do.....	\$3	\$4	\$4.
do.....	\$3	\$7	\$7.
do.....	\$5	\$10	\$10.
do.....	\$10.50	\$15	\$15.
do.....	\$13.50	\$20	\$20.
Per pound.....	18 cents	18 cents	10 cents.
do.....	18 cents	18 cents	10 cents.
Per package.....	1/2 cent	1/2 cent	1/2 cent.
Per 50 or fraction.....	1/2 cent	1/2 cent	1/2 cent.
do.....	1 cent	1 cent	1 cent.
Per pound.....	18 cents	18 cents	10 cents.
Each \$100 of face value or fraction.....	10 cents	11 cents	11 cents.
do.....	4 cents	5 cents	5 cents.
Each \$100 per ex.....	10 cents	11 cents	11 cents.

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1959*
Pistols and revolvers	Each \$20 or fraction	2 cents	2 cents	3 cents	10 cents.
Quick-freeze refrigerators	Each \$100 or major fraction.	4 cents	4 cents	5 cents	5 cents.
Radio receivers	Each \$100 par or face value.	5 cents	5 cents	6 cents	6 cents.
Refrigerators	Per share.	4 cents	4 cents	5 cents	5 cents.
Refrigerators	do.	5 cents	5 cents	6 cents	4 cents. ^b
Photographic equipment	Each \$100 or major fraction.	50 cents	50 cents	55 cents	55 cents.
Photographic equipment	Amount over \$100 and not over \$500.	50 cents	50 cents	55 cents	55 cents.
Photographic equipment	Each additional \$500 or fraction.	50 cents	50 cents	55 cents	55 cents.
Excise taxes—Continued					
Manufacturers' sale price.					
do	3 percent	3 percent	3 1/2 percent	5 percent. ¹²	10 percent.
do	3 percent	3 percent	10 percent	10 percent.	5 percent. ¹³
do	3 percent	3 percent	20 percent	20 percent.	10 percent.

No par or face value—actual value \$100 or more per share.	10 cents	11 cents
No par or face value—actual value less than \$100 per share.	2 cents	3 cents
Actual value.	4 cents	5 cents
Stock transfers:	5 cents	6 cents
Par or face value if selling price is under \$20.	4 cents	5 cents
Par or face value if selling price is \$20 or more.	4 cents	5 cents
Without par or face value if selling price is under \$20.	5 cents	6 cents
Without par or face value if selling price is \$20 or more.	5 cents	6 cents
Actual value.	4 cents. ⁸	
Deeds, conveyances, etc.:		
Value over \$100 and not over \$500.	50 cents	55 cents.
Value over \$500.	50 cents	55 cents.
Foreign insurance policies other than life, etc.	3 cents	4 cents.
Foreign life, sickness, accident, and annuity contracts.	do.	1 cent.
Foreign reinsurance policies.	do.	1 cent.
Passage tickets to foreign port:		
Costing over \$10 and not over \$30.	\$1	\$1.10
Costing over \$30 and not over \$60.	\$3	\$3.50
Costing over \$60.	\$5	\$5.50
Playing cards.	10 cents.	13 cents.
Silver bullion sales or transfers.	50 percent.	50 percent.
Sales of produce for future delivery		
Manufacturers' excise taxes:	5 cents	10 percent.
Air conditioners (self-contained units)	Manufacturers' sale price.	10 percent.
Automobiles, etc.:		
Automobiles, passenger, auto trailers, and motorcycles.	3 percent.	7 percent. ⁹
Automobile trucks, trailers, buses, and road tractors.	2 percent ⁷	10 percent.
Parts and accessories.		
Tires	2 percent.	5 percent.
Tubes	2 1/4 cents	8 percent. ⁹
Tread rubber	4 cents	8 cents. ⁹
Business and store machines.	Manufacturers' sale price.	9 cents. ⁹
Brewers malt.	3 cents.	3 cents.
Brewers wort	15 cents.	10 percent. ¹⁰ 11
Candy	2 percent.	
Chewing gum.	2 percent.	

See footnotes at end of table, p. 23.

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

	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1959*
Manufacturers' excise taxes—Continued					
Cigarette, cigar, and pipe mechanical lighters. ¹²	Manufacturers' sale price.	3 percent.	3 percent.	3½ percent.	10 percent.
Electric light bulbs.	do.	do.	do.	10 percent.	5 percent. ¹³
Electric, gas, and oil appliances.	do.	do.	do.	20 percent.	10 percent.
Electric light bulbs and tubes.	do.	do.	do.	10 percent.	11 percent.
Firearms, shells.	do.	do.	do.	do.	10 percent.
Fountain pens, mechanical pencils, ball-point pens. ¹²	do.	do.	do.	do.	do.
Fur articles.	Sale price.	10 percent.	1 cent.	1½ cents.	3 cents. ¹⁴
Gasoline.	Per gallon.	1 cent.	do.	do.	do.
Grape concentrate of more than 35 percent sugar content by weight.	do.	20 cents.	do.	do.	do.
Jewelry.	Sale price.	10 percent.	do.	do.	do.
Lubricating oil.	Per gallon.	4 cents.	4 cents.	6 cents.	6 cents. ¹⁵
Matches:					
Ordinary.	Per 1,000.	2 cents.	do.	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 cents.	do.	do.	do.
Mixed flour.	Per barrel.	4 cents.	4 cents.	do.	do.
Mixed flour, manufacturers or packers of.	Per year.	\$12.	\$12.	do.	do.
Musical instruments.	Manufacturers' sale price.	do.	do.	do.	10 percent.
Phonograph records.	do.	5 percent.	do.	do.	10 percent.
Phonographs.	do.	do.	do.	do.	10 percent. ¹⁶
Photographic apparatus and equipment:					
Cameras and lenses.	do.	10 percent. ¹⁷	do.	25 percent. ¹⁸	10 percent. ¹⁹
Photographic plates, sensitized paper.	do.	do.	do.	15 percent.	do.
Photographic apparatus and equipment.	do.	do.	do.	25 percent.	do.
Unexposed film.	do.	do.	do.	15 percent.	10 percent. ²⁰
Pistols and revolvers.	do.	10 percent.	10 percent.	11 percent.	10 percent.
Quick-freeze units.	do.	do.	do.	do.	5 percent.
Radio receiving sets, components, etc.	do.	5 percent.	5 percent.	10 percent.	10 percent. ¹⁶
Refrigerators, household types.	do.	5 percent.	5 percent.	10 percent.	5 percent.
Refrigerating apparatus.	do.	do.	do.	do.	5 percent.
Sporting goods and equipment.	do.	10 percent.	do.	10 percent.	10 percent. ²¹
Television sets, components, etc.	do.	do.	do.	do.	10 percent. ¹⁶
Toilet preparations.	do.	10 percent.	10 percent.	do.	do.
Toothpaste, toilet soaps.	do.	5 percent.	do.	do.	do.
Retailers' excise taxes:					
Diesel fuel used for highway vehicles.	Per gallon.	do.	do.	do.	3 cents.
Furs and fur articles.	Retailers' sale price.	do.	do.	do.	20 percent.
Jewelry.	do.	do.	do.	do.	20 percent. ²²
Luggage, purses, wallets, etc.	do.	do.	do.	do.	10 percent. ²³
Toilet preparations.	do.	do.	do.	do.	20 percent.
	do.	do.	do.	do.	10 percent. ²⁴

	Amount charged.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 5 cents or major fraction.	1 cent for each 10 cents or major fraction on amount over \$1. ²⁵
Forestry engines	Excess charge.	50 percent.	50 percent.	50 percent.	50 percent.
Motor Yachts	Amount charged for similar accommodations.	10 percent.	10 percent.	20 percent.	10 percent.
Wearing	Excess charge.	10 percent.	10 percent.	20 percent.	10 percent.
Other	Taxable amount.	1½ cents for each 10 cents or fraction. ²⁸	1½ cents for each 10 cents or fraction. ²⁸	20 percent.	20 percent. ^{27 28}
Trucks	Each unit per year.	2 cents.	2 cents.	\$20.	\$20.
Trucks	Each.	10 percent.	10 percent.	20 percent.	20 percent.
Trucks	Amount paid.	10 percent.	10 percent.	20 percent.	20 percent.
Trucks	Per pound.	3 cents.	3 cents.	3 cents.	3 cents. ³⁰
Trucks	Each unit per year.			\$10.	\$10.
Trucks	do.			\$100.	\$250.

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TABLE VI.—Excise taxes in effect as of certain specified dates—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—		
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945
Excise taxes—Continued (carbonated beverages, ps, mineral waters, etc.)	Per gallon	1¼ cents to 6 cents		
Sugar	Per pound	0.465 cent	0.465 cent	0.465 cent.
				Jan. 1, 1959*

Miscellaneous excise taxes:						
Admissions:						
Generally	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 5 cents or major fraction.	1 cent for each 10 cents or major fraction on amount over \$1. ²⁵	50 percent. 10 percent.
Excess charges by proprietor.	Excess charge.	50 percent.	50 percent.	50 percent.	50 percent.	50 percent.
Leases of boxes or seats.	Amount charged for similar accommodations.	10 percent.	10 percent.	20 percent.	20 percent.	20 percent.
Ticket broker sales in excess of regular price.	Excess charge.	10 percent.	10 percent.	20 percent.	20 percent.	20 percent.
Cabarets, roof gardens, etc.	Taxable amount.	1½ cents for each 10 cents or fraction. ²⁴	1½ cents for each 10 cents or fraction. ²⁴	20 percent. ²⁷	20 percent. ^{27 28}	\$20.
Bowling alleys, billiard and pool tables.	Each unit per year.	2 cents.	2 cents.			
Checks, drafts, or orders for payment of money.	Each					
Club dues, initiation fees ²⁹	Amount paid.	10 percent.	10 percent.	20 percent.	20 percent.	20 percent.
Coconut and other vegetable oils processed, first domestic processing.	Per pound.	3 cents.	3 cents.	3 cents.	3 cents. ³⁰	3 cents. ³⁰
Coin-operated devices:						
Amusement or music machines.	Each unit per year.					
Gaming devices.	do.					
Leases of safe-deposit boxes.	Amount collected.	10 percent.	10 percent.	20 percent.	20 percent.	\$10. \$100. 20 percent.
Oleomargarine, adulterated butter, filled cheese:						
Oleomargarine:						
Colored.	Per pound.	10 cents.	10 cents.	10 cents.	10 cents.	10 cents.
Uncolored.	do.	¼ cent.	¼ cent.	¼ cent.	¼ cent.	¼ cent.
Imported, in addition to import duties.	do.	15 cents.	15 cents.	15 cents.	15 cents.	15 cents.
Manufacturers.	Per year.	\$600.	\$600.	\$600.	\$600.	\$600.
Retailers of colored oleomargarine.	do.	\$48.	\$48.	\$48.	\$48.	\$48.
Retailers of uncolored oleomargarine.	do.	\$6.	\$6.	\$6.	\$6.	\$6.
Wholesalers of colored oleomargarine.	do.	\$480.	\$480.	\$480.	\$480.	\$480.
Wholesalers of uncolored oleomargarine.	do.	\$200.	\$200.	\$200.	\$200.	\$200.
Adulterated butter:						
Manufacturers.	Per pound.	10 cents.	10 cents.	10 cents.	10 cents.	10 cents.
Wholesale dealers.	Per year.	\$600.	\$600.	\$600.	\$600.	\$600.
Retail dealers.	do.	\$48.	\$48.	\$48.	\$48.	\$48.
Processed butter:						
Manufacturers.	Per pound.	¼ cent.	¼ cent.	¼ cent.	¼ cent.	¼ cent.
Manufacturers.	Per year.	\$50.	\$50.	\$50.	\$50.	\$50.
Filled cheese:						
Domestic.	Per pound.	1 cent.	1 cent.	1 cent.	1 cent.	1 cent.
Imported, in addition to import duties.	do.	8 cents.	8 cents.	8 cents.	8 cents.	8 cents.
Manufacturers, per factory.	Per year.	\$400.	\$400.	\$400.	\$400.	\$400.
Wholesale dealers.	do.	\$250.	\$250.	\$250.	\$250.	\$250.
Retail dealers.	do.	\$12.	\$12.	\$12.	\$12.	\$12.

See footnotes at end of table, p. 23.

TABLE VI.—Excise taxes in effect as of certain specified dates—Continued

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1959*
Miscellaneous excise taxes—Continued					
Soft drinks (carbonated beverages, fountain syrups, mineral waters, etc.).	Per gallon	1¼ cents to 6 cents			
Sugar:					
Testing 92 sugar degrees	Per pound		0.465 cent	0.465 cent	0.465 cent.
Each additional degree (fractions in proportion)	do.		0.00875 cent	0.00875 cent	0.00875 cent.
Testing less than 92 sugar degrees.	do.		0.5144 cent	0.5144 cent	0.5144 cent.
Telephone, telegraph, radio, and cable facilities:					
Local telephone service	Amount charged			15 percent	10 percent.
Telephone toll service:	do.	None	None		
Charge more than 24 cents and less than 50 cents.	do.	10 cents	10 cents		
Charge more than 50 cents and less than \$1.	do.	15 cents	15 cents	25 percent	10 percent. ³¹
Charge more than \$1 and less than \$2.	do.	20 cents	20 cents		
Charge more than \$2	do.	5 percent	5 percent	25 percent	10 percent.
Telegraph messages:	do.	5 percent	5 percent	10 percent	10 percent.
Domestic	do.				
International	do.				
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	8 percent	8 percent.
Transportation of oil by pipeline	do.	4 percent	4 percent	4½ percent	8 percent.
Transportation of persons:	Amount paid				
Commutation or season tickets for single trips of less than 30 miles or communication tickets for one month or less.	do.			None	None.
Amounts paid, generally	do.				
Seats and berths	do.			15 percent ³²	10 percent. ³³
Transportation of property:				15 percent	10 percent.
Coal	Each short ton			4 cents	
Other	Amount paid			3 percent	
Wagering:					
Wagers (except parimutuel)	Amount wagered				10 percent.
Occupation of accepting taxable wagers.	Per year				\$50.
Yachts, pleasure boats, sailing boats, motor boats with fixed or outboard engines:					
Domestic construction	Size or type	\$10 to \$200			
Foreign construction	do.	\$20 to \$400			

FEDERAL EXCISE-TAX DATA

...dollar degree (tractions in on).	do	0.00875 cent	0.00875 cent	0.00875 cent	0.00875 cent.
...s than 92 sugar degrees.	do	0.5144 cent	0.5144 cent	0.5144 cent.	0.5144 cent.
...egraph, radio, and cable					
Amount charged					
...phone service	Amount charged			15 percent	10 percent.
... toll service:	do	None	None		
...e more than 24 cents and	do	10 cents	10 cents		
... than 50 cents.	do	15 cents	15 cents		
...e more than 50 cents and	do	20 cents	20 cents		
... than \$1.	do			25 percent	10 percent. ³¹
...e more than \$1 and less	do				
... n \$2.	do				
...e more than \$2	do				
...essages:	do	5 percent	5 percent	25 percent	10 percent.
...stic	do	5 percent	5 percent	10 percent	10 percent.
...national	do	10 cents per message	10 cents per message	25 percent	10 percent.
...radio messages:	do	10 cents per message	10 cents per message	10 percent	10 percent.
...stic	do	5 percent	5 percent	25 percent	10 percent.
...national	do	5 percent	5 percent	8 percent	8 percent.
...es	do	4 percent	4 percent		
...equipment service	do				
...a of oil by pipeline	Amount paid				
...a of persons:	do			None	None.
...tion or season tickets for	do				
...ips of less than 30 miles	do				
...utation tickets for one	do				
...r less.	do				
...paid, generally	do			15 percent ³²	10 percent. ³³
...berths	do			15 percent	10 percent.
...e of property:					
...cept parimutuel)	Each short ton				
...n of accepting taxable	Amount paid			4 cents	
...ire boats, sailing boats,	Amount wagered			3 percent	
... with fixed or outboard	Per year				10 percent.
...entation					\$50.

\$10 to \$200

Size or type

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.....	$\frac{1}{2}$ of 1 percent.....	$\frac{1}{2}$ of 1 percent.....	$\frac{1}{2}$ of 1 percent.....
Circulation exceeding 90 percent of capital (additional tax).	do.....	$\frac{1}{2}$ of 1 percent.....	$\frac{1}{2}$ of 1 percent.....	$\frac{1}{2}$ of 1 percent.....
Circulation paid out.	Per pound.....	10 percent.....	10 percent.....	10 percent.....
Cotton futures (subject to many conditions).	do.....	2 cents.....	2 cents.....	2 cents.....
Firearms (National Firearms Act): Certain short 2-barrel guns: Sale or transfer.....	Per firearm.....	\$1.....	\$1.....	\$1.....
Importers or manufacturers.	Per year.....	\$25.....	\$25.....	\$25.....
Dealers.....	do.....	\$1.....	\$1.....	\$1.....
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. ³⁴ Copper and copper concentrates: Articles containing 4 percent or more of copper.	Per 100 pounds.....	10 cents.....	10 cents.....	10 cents.....
	By weight.....	3 percent ad valorem or $\frac{1}{4}$ cent per pound, whichever is lower.	3 percent ad valorem or $\frac{1}{4}$ cent per pound, whichever is lower.	3 percent ad valorem or $\frac{1}{4}$ cent per pound, whichever is lower.
	Per pound.....	3 cents.....	3 cents.....	3 cents.....
Articles in which copper is component material of chief value. 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.....	$\frac{1}{2}$ cent.....	$\frac{1}{2}$ cent.....	$\frac{1}{2}$ cent.....
Gasoline and other motor fuel.	do.....	2 $\frac{1}{2}$ cents.....	2 $\frac{1}{2}$ cents.....	2 $\frac{1}{2}$ 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. ³⁶	Per 1,000 feet.....	\$3.....	\$3.....	\$3.....

See footnotes at end of table, p. 23.

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	Jan. 1, 1950*
All other miscellaneous excise taxes—Con. Import excise taxes—Continued					
Oils:					
Sunflower, rapeseed, sesame, kapok, hempseed, and pilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil).	Per pound		4½ cents	4½ cents	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil, or any combination of the foregoing, etc. ³⁰	do		3 cents	3 cents	3 cents.
Paraffin and other petroleum wax products.	do	1 cent	1 cent	1 cent	1 cent.
Perilla seed	do		1.38 cents	1.38 cents	1.38 cents.
Rapeseed, kapok seed	do		2 cents	2 cents	2 cents.
Sesame seed	do		1.18 cents	1.18 cents	1.18 cents.
Bituminous coal:	Per ton of 2,000 pounds.		1 cent		
Excise tax on sale of bituminous coal produced within the United States.					
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine			19½ percent		
If not sold at mine or through arm's-length transaction, of fair market value at time of sale.			19½ percent		
Marihuana:					
Transfers to registered persons	Per ounce	\$1	\$1	\$1	\$1.
Transfers to unregistered persons.	do	\$100	\$100	\$100	\$100.
Importers, manufacturers, and compounders.	Per year	\$24	\$24	\$24	\$24.
Producers	do	\$1	\$1	\$1	\$1.
Practitioners	do	\$1	\$1	\$1	\$1.
Persons engaged in laboratory research.	do	\$1	\$1	\$1	\$1.
Persons other than practitioners who deal in, dispense, or give away:	do	\$3	\$3	\$3	\$3.
Opium:					
Opium and coca leaves, etc.	Per ounce	1 cent	1 cent	1 cent	1 cent.
Opium for smoking	Per pound	\$300	\$300	\$300	\$300.
Importers, manufacturers, producers, and compounders.	Per year	\$24	\$24	\$24	\$24.

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Additional fractions in tars, etc. (except rape- seed oil imported for use in manufacture of rubber sub- stitutes or lubricating oil).	3 cents	3 cents	3 cents	3 cents.
Oil (except sperm oil), cod-liver oil, and halibut-liver oil, or marine animal oil, or any combination of the fore- going, etc. ³⁰	1 cent	1 cent	1 cent	1 cent.
Crude petroleum products.	1.38 cents	1.38 cents	1.38 cents	1.38 cents.
Refined petroleum products.	2 cents	2 cents	2 cents	2 cents.
Castor seed oil.	1.18 cents	1.18 cents	1.18 cents	1.18 cents.
Per ton of bituminous products produced within the United States.	1 cent	1 cent	1 cent	1 cent.
Excise tax, applicable to members not members of Bitu- minous Coal Code:	19½ percent	19½ percent	19½ percent	19½ percent.
Coal sold at mine or through agent's-length transaction, of market value at time of sale.	\$1	\$1	\$1	\$1.
Coal sold to registered persons, to unregistered persons, by manufacturers, and com- mercial firms.	\$100	\$100	\$100	\$100.
Coal sold by manufacturers, and com- mercial firms.	\$24	\$24	\$24	\$24.
Coal sold to registered persons, to unregistered persons, by manufacturers, and com- mercial firms.	\$1	\$1	\$1	\$1.
Coal sold to registered persons, to unregistered persons, by manufacturers, and com- mercial firms.	\$1	\$1	\$1	\$1.
Coal sold to registered persons, to unregistered persons, by manufacturers, and com- mercial firms.	\$3	\$3	\$3	\$3.

TABLE VII(a)

New taxes imposed:	
Tread rubber.....	
Use tax on highway ve-	
hicles, 26,000 pounds.	
Taxes increased:	
Gasoline.....	
Diesel and special motor	
oil.....	
Tires for highway vehicl	
es.....	
Trucks, trailers, buses, et	

¹ Under prior law, this tax was scheduled to take effect on Apr. 1, 1957.

TABLE VII(b).—Portion

Tread rubber.....	
Tires.....	
Tubes.....	
Use tax on highway vehicles.	
Gasoline.....	
Diesel and special fuels.....	
Trucks, buses, trailers, etc....	

TABLE VIII

Manufacturers' excise:	
Television receiving sets,	
Quick-freeze units.....	
Miscellaneous excises: Coin-o	

¹ Rate increased to \$250 by Revenue Act of 1957.

.....	\$12.
do.....	\$3.
do.....	\$1.
do.....	\$1.
do.....	\$1.
do.....	\$1.

tain changes in the rates of special occupational tax applicable to film in rolls of certain specified dimensions. in effect during the prohibition period. ively, on distilled spirits withdrawn for certain nches as 1 cigarette taxed as small cigarettes, or less than 4 cents on the sale or transfer. uly on that portion of the price which exceeds e tax is granted where parts or accessories are bent, except in the case of spark plugs, storage re than 1 3/4 inches in cross section if such tires

¹⁹ Commercial and industrial types exempt. ²⁰ Tax applies only to film in rolls of certain specified dimensions. ²¹ Specific types of articles used predominantly for school sports and by children exempt. ²² Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component. ²³ 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. ²⁴ 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. ²⁵ 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. ²⁶ 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.

Wholesaler dealers.....	\$12.....	\$12.....	\$12.....
Retail dealers.....	do.....	\$3.....	\$3.....
Practitioners.....	do.....	\$1.....	\$1.....
Persons engaged in laboratory re- search.....	do.....	\$1.....	\$1.....
Persons not otherwise taxed, dis- pensing preparation of limited narcotic content.....	do.....	\$1.....	\$1.....

*The Excise Tax Technical Changes Act of 1958 made certain changes in the rates of special occupational taxes for liquor dealers to be effective July 1, 1959. See table 1.

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

² Draw back 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 No charge to be made for stamps after Jan. 1, 1955.

⁵ In case shall tax be more than 8 cents on each share, or less than 4 cents on the sale or transfer.

⁶ House trailers and motorcycles exempt.

⁷ Buses taxed at same rate as passenger automobiles.

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 replaced on motor vehicle equipment, except in the case of spark plugs, storage batteries, leaf springs, coils, tires and tire chains.

⁹ Tires not more than 20 inches in diameter and not more than 1 3/4 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. Tires other than those used on highway vehicles taxed at the rate of 5 cents per pound.

¹⁰ Excludes the type used in registering over-the-counter retail sales, exempt.

¹¹ Stencil-cutting machines of the type used in marking freight shipments, exempt.

¹² Excludes those which are subject to the 20 percent retail tax.

¹³ 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.

¹⁴ The Federal Aid Highway Act of 1956 which increased the rate of tax on the sale of gasoline, kerosene, and diesel or special motor fuel purchased; purchasers of gasoline for nonhighway use entitled to 1 cent a gallon refund; purchasers of diesel or special motor fuel for nonhighway use exempted from the additional 1 cent a gallon tax.

¹⁵ Oil taxed at the rate of 3 cents per gallon. Tax not to exceed 10 percent of selling price.

¹⁶ Tax does not apply to communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.

¹⁷ Excludes aerial cameras and cameras weighing more than 100 pounds.

¹⁸ Cameras weighing more than 4 pounds exclusive of lens and accessories exempt.

¹⁹ Commercial and industrial types exempt.

²⁰ Tax applies only to film in rolls of certain specified dimensions.

²¹ Specific types of articles used predominantly for school sports and by children exempt.

²² Fur-trimmed coats exempt when value of fur is less than 3 times the value of the next most valuable component.

²³ Exemptions include silver-plated fawares, watches designed for the blind, articles used for religious purposes, optical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

²⁴ 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.

²⁵ 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 amount paid. If admission is to horse or dog racetrack, rate is 20 percent of total amount paid.

²⁶ Amount paid, which may be 20 percent of total paid for refreshments, services, and merchandise; amounts of 50 cents or less exempt.

²⁷ Taxable amount includes amounts paid for admission, refreshments, services, and merchandise, incidental to furnishing music and dancing privileges.

²⁸ 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 \$5 exempt.

²⁹ Tax now 37 cent.

³⁰ Tax now exempt on coconut oil to June 30, 1960, by Public Law 85-235; on palm oil to June 30, 1960, by Public Law 85-37.

³¹ Calls from combat zones initiated by members of the Armed Forces, exempt.

³² Public rate for through tickets exempt. Fares of 35 cents or less exempt.

³³ Public Law 795, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 25-mile "buffer zones" in Canada and in Mexico. Fares of 60 cents or less exempt.

³⁴ A applies only on imports if imports from a country during the preceding calendar year exceeded exports to it.

³⁵ Tax does not apply to lumber of Northern white pine, Norway pine, Western white spruce, and Engelmann spruce. Wood dowels taxed at from 75 cents to \$3 per 1,000 feet.

³⁶ Fat of fish oil, or marine animal oil of any kind may enter tax free if such oil was produced on vessels of the United States, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

TABLE VII (a).—*Excise taxes imposed or increased by the Highway Act of 1956*

	Rates	
	Old rates	New rates
New taxes imposed:		
Tread rubber	-----	3 cents per pound.
Use tax on highway vehicles weighing over 26,000 pounds.	-----	\$1.50 per thousand pounds per year.
Taxes increased:		
Gasoline	2 cents per gallon ¹	3 cents per gallon.
Diesel and special motor fuels	2 cents per gallon ¹	3 cents per gallon.
Tires for highway vehicles	5 cents per pound	8 cents per pound.
Trucks, trailers, buses, etc.	8 percent of manufacturers' price. ²	10 percent of manufacturers' price.

¹ Under prior law, this tax was scheduled to be reduced to 1½ cents on Apr. 1, 1957.

² Under prior law, this tax was scheduled to be reduced to 5 percent on Apr. 1, 1957.

TABLE VII (b).—*Portion of taxes imposed or increased by the Highway Act of 1956 to be transferred to the Highway Trust Fund*

	Percent
Tread rubber	100
Tires	100
Tubes	100
Use tax on highway vehicles	100
Gasoline	100
Diesel and special fuels	100
Trucks, buses, trailers, etc.	50

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

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

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

FEDERAL EXCISE-TAX DATA

)—Excise taxes imposed or increased by the Highway Act of 1956

	Rates	
	Old rates	New rates
Articles weighing over	-----	3 cents per pound. \$1.50 per thousand pounds year.
fuels	2 cents per gallon ¹ -----	3 cents per gallon.
as	2 cents per gallon ¹ -----	3 cents per gallon.
tc	5 cents per pound-----	8 cents per gallon.
	8 percent of manufacturers' price. ²	10 percent of manufacturer price.

1. Tax to be reduced to 1½ cents on

² Under prior law, this tax was scheduled to be reduced to 5 per cent on Apr. 1, 1957.

of taxes imposed or increased by the Highway Act of 1956 to be transferred to the Highway Trust Fund

-----	} Pe

)—Excise taxes imposed or increased by the Revenue Act of 1950

	Unit of tax	Rate imposed by Revenue Act of 1950	Rate in effect prior to Revenue Act of 1950
components, etc.	Manufacturers' sale price	10 percent.	
operated gaming devices	Per year	do \$150 ¹	

¹ e Act of 1951.

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
berry, or wine ation of	1936	10 cents	Eliminated as of July 1, 1940.		
y vessel	1917	\$1	\$1.10	No change	Repealed by Excise Tax Act of 1947. D.O. D.C.
	1917	\$3	\$3.30	do	

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

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks
	Year enacted	Rates	1940	1941	
IOUS TAXES—continued					
ound	In effect Dec. 31, 1913	10 cents	No change	No change	
ound	do	¼ cent	do	do	
ound	do	\$600	do	do	

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

Title and unit of tax	In effect Dec. 31, 1939		Rates	Revenue Act of—		Remarks
	Year enacted			1940	1941	
LIQUOR TAXES						
Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon.	1936		10 cents	Eliminated as of July 1, 1940.		
STAMP TAXES						
Passage tickets over \$10 sold for passage by vessel to foreign port:						
Costing \$10.01 to \$30	1917		\$1	\$1.10	No change	Repealed by Excise Tax Act of 1947.
Costing \$30.01 to \$60	1917		\$3	\$3.30	do	Do.
Over \$60	1917		\$5	\$5.50	do	Do.
MANUFACTURERS' EXCISE TAXES						
Electrical energy, of manufacturers' sales price	1932		3 percent	3½ percent	do	Repealed by Revenue Act of 1951.
Mixed flour, per barrel	In effect Dec. 31, 1913.		4 cents	No change	do	Repealed by Revenue Act of 1942.
Mixed flour manufacturers, per year	do		\$12	do	do	Do.
Motorcycles, of manufacturers' sales price	1917		3 percent	3½ percent	7 percent	Repealed by Public Law 379, 84th Cong.
Optical equipment, of manufacturers' sales price					10 percent	Repealed by Revenue Act of 1942.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price. ¹					do	Do.
Washing machines of commercial type used in laundries, of manufacturers' sales price.					do	Do.
MISCELLANEOUS TAXES						
Alaskan railroads, of gross annual income	1914		1 percent	No change	No change	Repealed by Public Law 386, effective June 10, 1950.
Bituminous coal: Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.	1937		1 cent	do	do	Expired Aug. 23, 1943.
Additional excise tax, applicable to producers not members of Bituminous Coal Code: If sold at mine, of sales price at mine. If not sold at mine or through arm's length transaction, of fair market value at time of sale.	1937 1937		19½ percent do	do do	do do	Do. Do.

See footnotes at end of table, p. 25.

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

Title and unit of tax	In effect Dec. 31, 1939		Revenue Act of—		Remarks	
	Year enacted	Rates	1940	1941		
MISCELLANEOUS TAXES—continued						
Oleomargarine:						
Colored, per pound.....	In effect Dec. 31, 1913	10 cents	No change---	No change..	Repealed by Public Law 459, 81st Cong. effective July 1, 1950.	
Uncolored, per pound.....	do	1/4 cent	do	do		
Manufacturers, per year.....	do	\$600	do	do		
Retailers of colored oleomargarine, per year.....	do	\$48	do	do		
Retailers of uncolored oleomargarine, per year.....	do	\$6	do	do		
Wholesalers of colored oleomargarine, per year.....	do	\$480	do	do		
Wholesalers of uncolored oleomargarine, per year.....	do	\$200	do	do		
Transportation of oil by pipeline, of amount paid.....	1932	4 percent	4 1/2 percent	do		Repealed by Public Law 85-475, effective Aug. 1, 1958.
Transportation of property:						
Coal, per short ton.....	1942	4 cents	No change---	do		
All other, of amount paid.....	1942	3 percent	do	do		
Use of automobiles, per year.....				\$5		
Use of boats (overall length) per year:						
16 feet but not over 28 feet.....				\$5		
Over 28 feet but not over 50 feet.....				\$10		
Over 50 feet but not over 100 feet.....				\$40		
Over 100 feet but not over 150 feet.....				\$100		
Over 150 feet but not over 200 feet.....				\$150		
Over 200 feet.....				\$200		

¹ Tax not applicable to footwear, articles designed especially for hospital or surgical use, or articles taxable under other provisions of ch. 29 of the Internal Revenue Code of 1939.

FEDERAL EXCISE-TAX DATA

colored oleomargarine, per year.	do.	\$48	do.	do.	do.	Repealed by Public Law 459, 81st Cong. effective July 1, 1950.
uncolored oleomargarine, per year.	do.	\$6	do.	do.	do.	
of colored oleomargarine, per year.	do.	\$480	do.	do.	do.	
of uncolored oleomargarine, per year.	do.	\$200	do.	do.	do.	Repealed by Public Law 85-475, effective Aug. 1, 1958.
oil by pipeline, of amount paid property:	1932	4 percent	4½ percent	do.	do.	
rt ton.	1942	4 cents.	No change	do.	do.	
amount paid	1942	3 percent	do.	do.	\$5.	Repealed by Revenue Act of 1945.
es, per year.					\$5.	
all length) per year:					\$10.	
ot over 28 feet.					\$40.	
but not over 50 feet.					\$100.	
but not over 100 feet.					\$150.	
but not over 150 feet.					\$200.	
but not over 200 feet.						

do footwear, articles designed especially for hospital or surgical use, or articles taxable under other provisions of ch. 29 of the Internal Revenue Code of 1939.

[In millions of dollars]

	1939	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958
d) Motorcycles	285.0	1,436.2	1,397.9	1,421.9	1,746.8	1,589.7	1,846.7	1,873.6	1,870.6	2,023.3	2,080.1	2,054.2
Motorcycles	259.7	697.1	686.4	667.4	665.0	727.6	763.0	769.8	737.2	765.4	760.5	757.6
Motorcycles	10.7	35.0	33.8	30.1	38.1	31.8	26.8	25.0	23.9	24.4	23.5	22.1
Motorcycles	6.4	61.0	65.8	72.6	67.3	72.4	80.5	78.7	81.8	86.6	87.4	90.3
Motorcycles	10.8	13.5	14.4	14.6	13.6	20.4	21.5	21.5	22.5	20.8	21.6	22.3
Motorcycles	9.4	12.0	11.9	11.8	14.9	12.1	14.4	14.1	6.7	---	---	---
Motorcycles	5.9	.5	.4	.8	1.1	95.1	27.9	.3	.1	.1	---	---
Motorcycles	587.8	2,255.3	2,210.6	2,219.2	2,546.8	2,549.1	2,780.9	2,783.0	2,742.8	2,920.6	2,973.2	2,946.5
Motorcycles	504.0	1,208.2	1,232.7	1,242.8	1,294.0	1,474.1	1,586.8	1,513.7	1,504.2	1,549.0	1,610.9	1,668.2
Motorcycles	54.8	37.0	35.4	35.1	33.9	22.8	17.2	16.2	16.2	14.9	14.0	14.4

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TABLE X.—Collections from excise taxes for fiscal years 1939, and 1948-58—Continued

[In millions of dollars]

Source	1939	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958
Taxes:												
Excise taxes on highway vehicles:						7.1	15.1	18.0	22.7	24.5	39.5	46.1
Excise taxes on highway vehicles:		217.9	210.7	190.8	210.2	220.4	234.7	209.3	142.4	152.3	156.6	156.1
Excise taxes on highway vehicles:		79.5	61.9	45.8	57.6	51.4	49.9	39.0	27.1	28.3	29.5	28.5
Excise taxes on highway vehicles:		91.9	94.0	95.0	106.3	112.9	115.7	110.1	71.8	83.8	92.9	98.2
Excise taxes on highway vehicles:		80.6	82.6	77.5	82.8	90.8	95.8	79.9	50.9	57.5	57.1	58.8

FEDERAL EXCISE-TAX DATA

TABLE X.—Collections from excise taxes for fiscal years 1939, and 1948-58

[In millions of dollars]

Source	1939	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958
Liquor taxes:												
Distilled spirits (domestic and imported).....	285.0	1,486.2	1,397.9	1,421.9	1,746.8	1,589.7	1,846.7	1,873.6	1,870.6	2,023.3	2,080.1	2,054.2
Fermented malt liquors.....	259.7	697.1	686.4	667.4	665.0	727.6	763.0	769.8	787.2	765.4	760.5	7,757.6
Rectification tax.....	10.7	35.0	33.8	30.1	38.1	31.8	26.8	25.0	23.9	24.4	23.4	22.1
Wines (domestic and imported).....	6.4	61.0	65.8	72.6	67.3	72.4	80.5	78.7	81.8	86.6	87.4	90.3
Special occupational taxes.....	10.8	13.5	14.4	14.6	13.6	20.4	21.5	21.5	22.5	20.8	21.6	22.3
Container stamps.....	9.4	12.0	11.9	11.8	14.9	12.1	14.4	14.1	6.7	.1	---	---
All other.....	5.9	.5	.4	.8	1.1	95.1	27.9	3.3	---	---	---	---
Total, liquor taxes.....	587.8	2,255.3	2,210.6	2,219.2	2,546.8	2,549.1	2,780.9	2,783.0	2,742.8	2,920.6	2,973.2	2,946.5
Tobacco taxes:												
Cigarettes (small).....	504.0	1,208.2	1,232.7	1,242.8	1,294.0	1,474.1	1,586.8	1,513.7	1,504.2	1,549.0	1,610.9	1,668.2
Tobacco (chewing and smoking).....	54.8	37.0	35.4	35.1	33.9	22.8	17.2	16.2	16.2	14.9	14.0	14.4
Cigars (large).....	12.8	46.7	45.5	42.1	44.2	44.8	46.3	45.6	46.2	45.0	44.9	47.2
Snuff.....	6.9	7.3	7.4	7.4	7.2	4.8	3.8	3.9	3.9	3.8	3.7	3.5
All other.....	1.6	1.0	.9	1.0	1.1	18.7	.8	.7	.8	.8	.6	.7
Total, tobacco taxes.....	580.2	1,300.3	1,321.9	1,328.5	1,380.4	1,565.2	1,654.9	1,580.2	1,571.2	1,613.5	1,674.0	1,734.0
Stamp taxes.....	41.1	79.5	72.8	84.6	93.1	85.0	90.3	90.0	112.0	114.9	107.5	109.5
Manufacturers' excise taxes:												
Gasoline.....	207.0	478.6	503.6	526.7	569.0	713.2	890.7	836.9	954.7	1,030.4	1,458.2	1,636.6
Lubricating oils.....	30.5	80.9	81.8	77.6	97.2	95.3	73.3	68.0	69.8	74.6	73.6	70.0
Passenger autos and motorcycles 1.....	42.7	271.0	332.8	452.1	653.4	578.1	785.7	867.5	1,144.2	1,376.4	1,144.2	1,170.0
Automobile trucks, buses, and tractors.....	6.0	92.0	136.8	123.6	121.3	147.4	210.0	149.9	134.8	189.4	199.3	206.1
Parts and accessories for automobiles.....	7.9	123.0	120.1	88.7	119.5	164.1	177.9	134.8	164.7	145.8	157.3	166.7
Tires and inner tubes, tread rubber 2.....	34.8	159.3	150.9	151.8	198.4	161.4	180.0	152.6	186.3	177.9	251.5	253.8
Electrical energy.....	39.9	69.7	79.3	85.7	93.2	53.1	---	---	---	---	---	---
Electric, gas, and oil appliances.....	10.6	87.9	80.9	80.4	122.0	89.5	113.4	97.4	50.9	71.1	75.2	61.4
Toilet preparations.....	---	24.9	26.2	20.7	30.3	30.7	36.7	35.4	18.7	22.9	26.1	24.9
Electric light bulbs and tubes.....	---	---	---	---	---	---	---	---	---	---	---	---
Radio receiving sets, phonographs, records, musical instruments, and television sets.....	4.8	85.4	64.9	56.7	146.0	134.5	178.0	153.2	155.9	186.2	180.4	179.3
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze.....	7.0	58.5	77.8	64.3	96.3	58.0	87.4	75.1	38.0	49.1	46.9	39.4
Business and store machines.....	---	32.7	33.3	30.0	44.5	48.5	50.3	49.0	57.3	70.1	83.2	90.7
Photographic apparatus.....	---	43.9	43.1	39.9	46.0	33.8	29.4	25.2	15.2	17.4	19.9	22.5
Matches.....	1	10.6	8.7	8.9	10.2	8.0	8.9	9.4	5.8	6.2	5.9	5.1
Sporting goods.....	---	18.8	19.8	19.0	17.9	16.5	15.8	12.8	13.5	13.7	14.6	16.3
Firearms, shells, pistols, and revolvers.....	3.0	12.1	11.2	9.8	18.6	11.8	13.1	11.2	13.4	15.5	16.6	16.2
Fountain and ballpoint pens, mechanical pencils, and lighters.....	---	---	---	---	---	4.8	11.9	10.9	8.4	9.6	9.1	9.1
Total, manufacturers' excise taxes.....	394.5	1,649.2	1,771.5	1,836.1	2,383.7	2,348.9	2,862.8	2,689.1	2,885.0	3,456.0	3,761.9	3,974.1

See footnotes at end of table, p. 23.

TABLE X.—*Collections from excise taxes for fiscal years 1939, and 1948-58—Continued*
 [In millions of dollars]

Source	1939	1948	1949	1950	1951	1952	1953	1954	1955	1956	1957	1958
Retailers' excise taxes:												
Diesel fuel used for highway vehicles.....		217.9	210.7	190.8	210.2	220.4	15.1	18.0	22.7	24.5	39.5	46.1
Jewelry, etc.....		79.5	61.9	45.8	57.6	51.4	234.7	209.3	142.4	152.3	156.6	156.1
Furs.....		91.9	94.0	95.0	106.3	112.9	49.9	39.0	27.1	28.3	29.5	28.5
Toilet preparations.....		80.6	82.6	77.5	82.8	90.8	115.7	110.1	71.8	83.8	92.9	98.2
Luggage, handbags, wallets, etc.....							95.8	79.9	50.9	57.5	57.1	58.8
Total, retailers' excise taxes.....		469.9	449.2	409.1	457.0	482.6	511.1	456.3	314.8	346.4	375.5	387.7
Miscellaneous taxes:												
Telephone, telegraph, radio, and cable facilities, leased wires, etc.....	24.1	275.3	311.4	312.3	354.7	395.4	417.9	412.5	230.3	241.5	266.2	279.4
Local telephone service.....	11.0	193.5	224.5	247.3	290.3	310.3	357.9	359.5	290.2	315.7	347.0	370.8
Transportation of oil by pipeline.....		18.8	19.3	18.9	24.9	26.9	28.4	29.7	33.5	35.7	37.2	35.1
Transportation of persons.....		246.3	251.4	298.7	237.6	275.2	287.4	247.4	200.5	214.9	222.2	225.8
Transportation of property.....		317.2	337.0	321.2	381.3	388.6	419.6	395.6	398.0	450.6	408.0	463.0
Admissions, exclusive of cabarets, roof gardens, etc.....	19.5	385.1	385.8	371.2	346.5	330.8	312.8	272.0	106.1	104.0	75.8	54.7
Cabarets, roof gardens, etc.....		53.5	48.9	41.5	42.6	45.5	46.7	38.3	39.3	42.3	43.2	42.9
Wagering taxes.....	6.2	25.5	27.8	28.7	30.1	33.6	10.5	9.6	7.8	7.0	7.3	6.9
Club dues and initiation fees.....	2.0	9.1	9.5	9.6	9.6	10.2	36.8	32.0	42.0	47.2	54.2	60.3
Leases of safe-deposit boxes.....							10.4	9.0	5.6	5.5	5.8	6.1
Use of certain highway vehicles.....											27.2	33.1
Coconut and other vegetable oils, processed.....	27.7	25.7	17.5	15.9	19.1	15.4	18.0	16.3	19.0	18.5	19.7	9.4
Oleomargarine, etc.....	2.2	9.8	17.5	29.3	80.2	78.5	78.1	74.5	78.5	82.9	86.1	85.9
Sugar tax.....	65.4	71.2	76.2	71.2	80.2	78.5						
Coin-operated amusement and gaming devices.....		19.3	21.1	20.2	20.7	18.8	16.5	14.6	15.0	14.2	15.0	17.5
Bowling alleys and billiard and pool tables.....		4.1	3.8	3.6	3.6	3.6	3.4	3.2	3.4	3.0	3.1	3.1
All other, including repealed taxes.....	6.6	1.3	1.1	1.3	1.3	2.2	1.6	4.4	1.0	1.0	1.0	1.0
Total, miscellaneous taxes.....	164.6	1,655.7	1,752.8	1,720.9	1,842.6	1,940.3	2,046.1	1,918.6	1,469.9	1,584.0	1,679.1	1,695.3
Total, excise taxes.....	1,768.1	7,409.9	7,578.8	7,598.4	8,703.6	8,971.1	9,946.1	9,517.2	9,095.9	10,035.4	10,571.2	10,847.1

¹ Motorcycles exempted by Public Law 379, 84th Cong., effective Sept. 1, 1955.

² Tread rubber made taxable by Highway Act of 1936.

NOTE.—Figures are rounded and do not necessarily add to totals.

Source: Annual Reports of the Commissioner of Internal Revenue, Internal Revenue Service, U.S. Treasury Department.

FEDERAL EXCISE-TAX DATA

Description	1956	1955	1954	1953	1952	1951	1950	1949	1948	1947	1946	1945	1944	1943	1942	1941	1940
Excise taxes	469.9	449.2	409.1	457.0	482.6	511.1	456.3	314.8	346.4	375.5	387.7						
Telegraph, radio, and cable	24.1	311.4	312.3	354.7	395.4	417.9	412.5	230.3	241.5	266.2	279.4						
Telephone service	193.5	224.5	247.3	290.3	310.3	357.9	359.5	290.2	315.7	347.0	370.8						
Gasoline	18.8	19.3	18.9	24.9	26.9	28.4	29.7	33.5	35.7	37.2	35.1						
Tobacco	246.3	251.4	228.7	237.6	275.2	287.4	247.4	200.5	214.9	222.2	225.8						
Alcohol	317.2	337.0	321.2	381.3	388.6	419.6	395.6	398.0	450.6	468.0	463.0						
Miscellaneous	{ 385.1	385.8	371.2	346.5	330.8	312.8	272.0	106.1	104.0	75.8	54.7						
Amusement and gaming	{ 53.5	48.9	41.5	42.6	45.5	46.7	38.3	39.3	42.3	43.2	42.9						
Housing	6.2	27.8	28.7	30.1	33.6	36.8	32.0	42.0	47.2	54.2	60.3						
Transportation	2.0	9.5	9.6	9.6	10.2	10.4	9.0	5.6	5.5	5.8	6.1						
Other	27.7	17.5	15.9	19.1	15.4	18.0	16.3	19.0	18.5	19.7	9.4						
Miscellaneous	2.2	17.5	29.3	80.2	78.5	78.1	74.5	78.5	82.9	86.1	85.9						
Total	65.4	76.2	71.2	80.2	78.5	78.1	74.5	78.5	82.9	86.1	85.9						
Amusement and gaming	19.3	21.1	20.2	20.7	18.8	16.5	14.6	15.0	14.2	15.0	17.5						
Bills and coins	4.1	3.8	3.6	3.6	3.6	3.4	3.2	3.4	3.0	3.1	3.1						
Selling	1.3	1.1	1.3	1.3	2.2	1.6	4.4	1.0	1.0	1.0	1.0						
Miscellaneous	6.6	1.1	1.3	1.3	2.2	1.6	4.4	1.0	1.0	1.0	1.0						
Total	164.6	1,752.8	1,720.9	1,842.6	1,940.3	2,046.1	1,918.6	1,469.9	1,584.0	1,679.1	1,695.3						
Miscellaneous taxes	1,768.1	7,578.8	7,598.4	8,703.6	8,971.1	9,946.1	9,517.2	9,095.9	10,035.4	10,571.2	10,847.1						

Source: Annual Reports of the Commissioner of Internal Revenue, Internal Revenue Service, U.S. Treasury Department.

Rounded and do not necessarily add to totals.