

[JOINT COMMITTEE PRINT]

**SUMMARY OF PRESENT  
FEDERAL EXCISE TAXES**

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PREPARED FOR THE  
COMMITTEE ON WAYS AND MEANS  
HOUSE OF REPRESENTATIVES  
AND THE  
COMMITTEE ON FINANCE  
UNITED STATES SENATE  
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## INTRODUCTION

This pamphlet, prepared by the staff of the Joint Committee on Taxation, provides an updated summary of present Federal excise taxes, to reflect changes made in 1982 excise tax legislation.<sup>1</sup> It also shows recent historical trends in Federal excise tax collections and projected excise tax revenues. This pamphlet is intended to provide summary information on current Federal excise taxes for Members of the House Committee on Ways and Means, the Senate Committee on Finance, and other Members of Congress.<sup>2</sup>

Part I of the pamphlet is an overview of Federal excise taxes, with a brief discussion of the types of Federal excises and how some of the excises are earmarked for certain expenditure purposes. Part II is a summary of present Federal excise taxes by category: organized into 14 categories, including a category of miscellaneous excises. The summary of each excise tax category indicates whether the revenues from the tax (taxes) go into the general fund or into a trust fund or other special fund. Part III presents data on recent trends in Federal excise tax revenues for selected fiscal years, 1970-1982, and estimated revenues for fiscal years 1983 and 1984 under present law.

A 1982 staff pamphlet provided additional background information regarding Federal excise taxes, including an historical survey of major Federal excise tax changes, a detailed description of the then existing excise taxes and the applicable trust funds, and a legislative history of the specific excise taxes.<sup>3</sup>

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<sup>1</sup> The 1982 excise tax legislation included (1) several changes in the "Tax Equity and Fiscal Responsibility Act of 1982" (TEFRA) (H.R. 4961, Public Law 97-248); (2) wagering excise tax changes in the Miscellaneous Revenue Act of 1982 (H.R. 4717, Public Law 97-362); and (3) the Highway Revenue Act of 1982 (Title V of the Surface Transportation Assistance Act of 1982—H.R. 6211, Public Law 97-424).

<sup>2</sup> See also the 1982 staff summary, "Summary of Present Federal Excise Taxes" (JCS-18-82, June 7, 1982).

<sup>3</sup> "Background and Description of Present Federal Excise Taxes" (JCS-27-82, June 25, 1982).

## I. OVERVIEW OF FEDERAL EXCISE TAXES

### Types of Federal Excise Taxes

The Internal Revenue Code of 1954, as amended, provides for more than 50 different excise taxes (Code subtitles D and E). In general, these are taxes imposed on the manufacture, sale or use of a particular commodity or service. Occupational taxes and penalty taxes imposed on certain activities are also provided as excise taxes.

Where an excise tax applies to manufacture, sale or use of a product, the rate of tax typically is imposed as a specific dollar amount per commodity unit (e.g., \$8 per thousand cigarettes) or a prescribed percentage of the selling price (e.g., 8 percent of domestic passenger airfares). A partial listing of commodities or services to which an excise tax applies includes diesel fuel, trucks and trailers, gas guzzling automobiles, tires, gasoline, coal, fishing equipment, bows and arrows, firearms and ammunition, telephone service, airline passenger tickets, wagers, certain chemicals, crude oil, distilled spirits, wines, beers, cigars, and cigarettes. Most of these taxes are collected at the manufacturing level but some are collected at the wholesale or retail level.

Where an excise tax is an occupational tax, the tax is imposed as an annual amount (e.g., \$123 per year for wholesale dealing in beer). Such taxes apply to certain occupations involving wagers, alcoholic beverages, and firearms.

### Excise Tax Revenues

#### *Federal excise taxes*

In fiscal year 1982, Federal excise tax revenues excluding the windfall profit tax amounted to \$17.4 billion. Eighty percent of this amount was collected from the six excise taxes imposed on gasoline, distilled spirits, beer, cigarettes, airline passenger tickets, and telephone service. Excise tax revenues for fiscal year 1982 including the windfall profit tax were \$36.3 billion.

The relative importance of excise taxes (other than the windfall profit tax) to the Federal budget has diminished over the past two decades. In fiscal year 1960, excise tax collections accounted for 13 percent of net budget receipts. This figure had declined to 8 percent by fiscal year 1970, to 6 percent by fiscal year 1975, and declined further to 3 percent by fiscal year 1982. The downward trend resulted from the repeal of numerous excise taxes; from constant, per-unit tax rates or reduced tax rates for many other excise taxes; and from the relative growth of payroll and individual income tax revenues over the period. However, non-windfall profit excise tax revenues are projected to be about 4 percent of budget receipts for fiscal years 1983 and 1984 (3.8 percent and 4.3 percent, respective-

ly). This is due primarily to the excise tax increases enacted in 1982 for cigarettes, telephone service, Airport and Airway Trust Fund taxes, and Highway Trust Fund taxes. Tax revenues from the increased or reimposed aviation excise taxes, effective on September 1, 1982, are estimated to increase from \$1.2 billion in fiscal year 1982 to \$2.3 billion in fiscal year 1983 and to \$2.6 billion in fiscal year 1984. Cigarette tax revenues are projected to increase from \$2.5 billion in fiscal year 1982 to \$4.3 billion in fiscal year 1983 and to \$5.1 billion in fiscal year 1984, due to the 1982 tax increase legislation effective on January 1, 1983. In addition, gasoline excise tax revenues are projected to increase from \$4.2 billion in fiscal year 1982 to \$6.1 billion in fiscal year 1983 and to \$8.5 billion in fiscal year 1984, due to the 1982 tax increase legislation effective on April 1, 1983.

Total Federal excise tax revenues, including the windfall profit tax, were \$40.8 billion in fiscal year 1981, and dropped to \$36.3 billion in fiscal year 1982. This is due primarily to the drop in windfall profit tax revenues from a high of \$23.2 billion in fiscal year 1981 to \$18.9 billion in fiscal year 1982. Total Federal excise tax revenues are projected to be \$37.3 billion in fiscal year 1983 and \$40.4 billion in fiscal year 1984. (See Part III for more details on Federal excise tax revenues by type of tax for selected fiscal years, 1970-1984.)

#### *State and local government excise taxes*

State governments have relied on excise taxes more heavily than the Federal Government. In fiscal year 1981, State government revenues from excise taxes on selected products (principally gasoline, tobacco products, alcoholic beverages, insurance premiums, and public utility services) and general sales amounted to \$72.8 billion. These collections accounted for 30 percent of the own-source revenue of State governments.

Local governments collected \$13.2 billion, or 7 percent of their own-source revenue, from excise taxes on selected products and general sales in fiscal year 1981.

#### **Transfer of Revenue to Trust Funds or Special Funds**

In some cases, excise tax revenues are transferred to a trust fund in order to finance specified trust fund programs. The general intent is to place the excise tax burden on persons who are most likely to benefit from such programs or on persons whose activities may have necessitated the program expenditures.

Trust funds currently financed (in whole or in part) by excise tax revenues are the Airport and Airway Trust Fund, the Black Lung Disability Trust Fund, the Hazardous Substance Response Trust Fund, the Highway Trust Fund, the Inland Waterway Trust Fund, the Land and Water Conservation Fund, and the National Recreational Boating Safety and Facilities Improvement Fund. Present law also provides for the future funding of the Deep Seabed Revenue Sharing Trust Fund and the Post-Closure Liability Trust Fund with excise tax revenues.

## II. SUMMARY OF PRESENT FEDERAL EXCISE TAXES

### A. Alcohol Excise Taxes

#### Overview

Under present law, excise taxes are levied on the production or importation of three types of alcoholic beverages: distilled spirits, wine, and beer. Also, an occupational tax is imposed on the persons involved with the production or marketing of alcoholic beverages.

Revenues collected from the alcohol excise taxes, most of which are from the tax on distilled spirits, go into the general fund of the Treasury.

#### Tax rates

The following is a summary of the excise tax rates imposed on alcoholic beverages and alcohol occupational taxes.

#### ALCOHOL BEVERAGE TAXES

| Item  | Tax rate                                  |
|---|---|
| Distilled spirits.....                      | \$10.50 per proof gallon.                 |
| Beer.....                                   | \$9.00 per barrel generally. <sup>1</sup> |
| Still wines:                                |   |
| Up to 14 percent alcohol.....               | 17 cents per wine gallon.                 |
| 14 to 21 percent alcohol.....               | 67 cents per wine gallon.                 |
| 21 to 24 percent alcohol <sup>2</sup> ..... | \$2.25 per wine gallon.                   |
| Champagne and sparkling wines...            | \$3.40 per wine gallon.                   |
| Artificially carbonated wines.....          | \$2.40 per wine gallon.                   |

<sup>1</sup> \$7 per barrel for certain small brewers.

<sup>2</sup> Wines containing more than 24 percent alcohol are taxed as distilled spirits.

#### ALCOHOL OCCUPATIONAL TAXES

| Item                     | Tax rate   |
|--------------------------|--|
| Brewers.....             | \$110 a year; \$55 for less than 500 barrels a year. |
| Still manufacturers..... | \$55 a year, plus \$22 per still.                    |
| Wholesale dealers:       |  |
| Liquors and wines.....   | \$255 a year.  |
| Beer.....                | \$123 a year.  |
| Retail dealers:          |  |
| Liquors and wines.....   | \$54 a year.   |
| Beer.....                | \$24 a year.   |

## B. Tobacco Excise Taxes

### Overview

Excise taxes are imposed on cigars, cigarettes, and cigarette papers and tubes manufactured in or imported into the United States.

Revenues collected from these tobacco excise taxes, most of which are collected from the tax on small cigarettes, go into the general fund of the Treasury.

### Tax rates

The following is a summary of the present excise tax rates imposed on tobacco products. The present tax rates for small and large cigarettes were enacted in the Tax Equity and Fiscal Responsibility Act of 1982.

#### TOBACCO EXCISE TAXES

| Item  | Tax rate  |
|---|---|
| Cigars:   |   |
| Small cigars .....  | 75 cents per thousand.  |
| Large cigars .....  | 8½ percent of wholesale price up to \$20 per thousand.                      |
| Cigarettes:   |   |
| Small cigarettes (weighing no more than 3 pounds per thousand)..... | \$8 per thousand (16 cents per pack). (Jan. 1, 1983-Sept. 30, 1985.)        |
| Large cigarettes (weighing more than 3 pounds per thousand).....    | \$16.80 per thousand generally. <sup>1</sup> (Jan. 1, 1983-Sept. 30, 1985.) |
| Cigarette papers.....   | ½ cent per 50 papers. <sup>2</sup>  |
| Cigarette tubes.....  | 1 cent per 50 tubes. <sup>2</sup>   |

<sup>1</sup> Cigarettes exceeding 6½ inches in length are taxed as small cigarettes, counting each 2¾ inches, or fraction thereof, as one cigarette.

<sup>2</sup> If measuring more than 6½ inches in length, they are taxable at the rate prescribed, counting each 2¾ inches, or fraction thereof, as one unit.

After September 30, 1985, the tax rates on small and large cigarettes are scheduled to return to the pre-1983 levels of one-half the current rates. The other tobacco excise taxes will remain at their present levels, as these taxes were not increased under the Tax Equity and Fiscal Responsibility Act of 1982.

### C. Highway Trust Fund Excise Taxes

**Overview**

Excise taxes are imposed on certain motor fuels, trucks and truck trailers, tires and tubes, tread rubber, and the use of heavy highway vehicles.<sup>1</sup> In general, exemptions from these taxes are provided for nonhighway use.

Under present law (as enacted in the Highway Revenue Act of 1982), revenues from these highway-related excise taxes are deposited into the Highway Trust Fund through September 30, 1988,<sup>2</sup> after which time these taxes are scheduled to expire. (The 1982 Act also transferred the trust fund statutory provisions to the Internal Revenue Code, effective on January 1, 1983.)

**Tax rates**

The following is a summary of present highway-related excise tax rates.

#### HIGHWAY TRUST FUND EXCISE TAXES UNDER PRESENT LAW

| Item  | Rate of tax                              |   |
|---|--|---|
|   | <i>Before 4/1/83</i>                     | <i>4/1/83-9/30/88</i>   |
| Gasoline, diesel fuel,<br>special motor fuels...                        | 4 cents/gallon.                          | 9 cents/gallon.   |
| Trucks (over 33,000<br>pounds) trailers<br>(over 26,000<br>pounds)..... | 10 percent of<br>manufacturers<br>price. | 12 percent of retail<br>price.  |
|   | <i>Before 1/1/84</i>                     | <i>1/1/84-9/30/88</i>   |
| Highway tires .....   | 9.75 cents/pound.                        | 40 pounds or less—<br>no tax.<br>40-70 pounds—15<br>cents/pound over<br>40 pounds.<br>70-90 pounds—<br>\$4.50, plus 30<br>cents/pound over<br>70 pounds.<br>Over 90 pounds—<br>\$10.50, plus 50<br>cents/pound over<br>90 pounds. |

<sup>1</sup> The Highway Revenue Act of 1982 (title V of the Surface Transportation Assistance Act of 1982) repealed the excise taxes on lubricating oil and truck parts as of January 7, 1983; also, the excise taxes on nonhighway tires, tread rubber, and inner tubes are scheduled to be repealed on January 1, 1984.

<sup>2</sup> However, see section J, following, for transfers of motorboat fuel tax revenues.

HIGHWAY TRUST FUND EXCISE TAXES UNDER PRESENT LAW—  
Continued

| Item   | Rate of tax                              |  |
|--|--|--|
| Laminated tires .....                                | 1 cent/pound.                            | No tax.  |
| Other tires .....                                    | 4.875 cents/pound.                       | No tax.  |
| Inner tubes .....                                    | 10 cents/pound.                          | No tax.  |
| Tread rubber .....                                   | 5 cents/pound.                           | No tax.  |
|  | <i>Before 7/1/84</i>                     | <i>7/1/84<sup>2</sup>-9/30/88<sup>3</sup></i>  |
| Heavy vehicle use<br>tax (annual) <sup>1</sup> ..... | 26,000 pounds or<br>less—no tax.         | Under 33,000<br>pounds—no tax.   |
|  | Over 26,000 pounds—<br>\$3/1,000 pounds. | 33,000-55,000<br>pounds—\$50, plus<br>\$25/1,000 pounds<br>over 33,000<br>pounds.  |
|  |  | 55,000-80,000<br>pounds—\$600,<br>plus applicable<br>rate*/1,000<br>pounds over<br>55,000 pounds.<br>(*\$40 on 7/1/84;<br>\$44 on 7/1/86;<br>\$48 on 7/1/87;<br>\$52 on 7/1/88.) |
|  |  | Over 80,000<br>pounds—<br>maximum rate<br>(\$1,600 on 7/1/84;<br>\$1,700 on 7/1/86;<br>\$1,800 on 7/1/87;<br>\$1,900 on 7/1/88).   |

<sup>1</sup> Tax period is July 1-June 30. Tax liability is incurred as of the first month the vehicle is used during the taxable period. If the first use is after July, the tax is prorated for the taxable period. The tax may be paid in quarterly installments.

<sup>2</sup> Beginning on July 1, 1984, there will be an exemption for trucks used less than 5,000 miles on public highways during the taxable period. Also, there will be a prorated refund of tax for trucks destroyed or stolen during the taxable period.

<sup>3</sup> The applicable rate schedules apply 1 year later in each case for "small owner-operators" (those owning and operating no more than 5 taxable trucks).

## D. Airport and Airway Trust Fund Excise Taxes

### *Overview*

The Airport and Airway Revenue Act of 1970 established the Airport and Airway Trust Fund. At that time, the Trust Fund was financed by the deposit of receipts from some increased aviation excise taxes and several newly enacted aviation excise taxes. The deposit of specially enacted aviation excise taxes to the Trust Fund expired on October 1, 1980, and the aviation excise taxes were allowed to decline or to expire on that date.

The Trust Fund was reinstated on September 1, 1982, under the provisions of the Tax Equity and Fiscal Responsibility Act of 1982. Under this Act, the transfer of specified tax revenues to the Trust Fund and its sources of revenue will expire after December 31, 1987. The trust fund expenditure authority expires after September 30, 1987. (The 1982 Act also transferred the trust fund statutory provisions to the Internal Revenue Code, effective on September 1, 1982.)

Three of the prior trust fund earmarked taxes were reenacted in the 1982 Act: the 8-percent tax on domestic air passenger fares; the 5-percent tax on domestic air freight waybill charges; and the \$3 per person international departure tax. Taxes on noncommercial aviation fuels were increased, and the taxes on aviation tires and tubes were restored as trust fund revenue sources. The latter two taxes will terminate after December 31, 1983, under provisions in the Highway Revenue Act of 1982 (title V of the Surface Transportation Assistance Act of 1982) which repeal the excise taxes on inner tubes and tires used for nonhighway transportation purposes.

### *Tax rates*

The following table shows the present and prior law Airport and Airway Trust Fund excise tax rates.

AIRPORT AND AIRWAY TRUST FUND EXCISE TAXES UNDER PRESENT  
AND PRIOR LAW

| Tax   | Present trust fund tax<br>rate (Sept. 1, 1982-Dec.<br>31, 1987) | Prior trust fund tax rate<br>(July 1, 1970-Sept. 30,<br>1980) |
|---|---|---|
| Air passenger ticket<br>tax.....                      | 8 percent.  | 8 percent.  |
| Air freight.....                                      | 5 percent.  | 5 percent.  |
| International<br>departure tax.....                   | \$3 person.   | \$3 person.   |
| Fuels tax for<br>noncommercial<br>(general) aviation: |   |   |
| Gasoline .....  | 12 cents/gallon.  | 7 cents/gallon.   |
| Nongasoline .....                                     | 14 cents/gallon.  | 7 cents/gallon.   |
| Aircraft use tax<br>(annual).....                     | No tax.   | \$25 per plane, plus<br>weight tax. <sup>1</sup>              |
| Aircraft tires tax.....                               | 4.875 cents/pound. <sup>2</sup>                                 | 5 cents/pound.  |
| Aircraft tubes tax .....                              | 10 cents/pound. <sup>2</sup>                                    | 10 cents/pound.   |

<sup>1</sup> 3½ cents per pound for turbine-powered (jet) aircraft and 2 cents per pound for nonturbine-powered aircraft for each pound in excess of 2,500 pounds of "maximum certificated takeoff weight."

<sup>2</sup> The taxes on inner tubes and aircraft (and other nonhighway) tires are scheduled to be repealed after December 31, 1983, under provisions of the Highway Revenue Act of 1982.

## **E. Environmental Excise Taxes**

### **1. Taxes for Hazardous Substance Response Trust Fund**

#### ***Overview***

Under present law, excise taxes are imposed on crude oil and certain chemicals, and the revenues from these taxes are deposited into the Hazardous Substance Response Trust Fund. These provisions were enacted in the Comprehensive Environmental Response, Compensation, and Liability Act of 1980.

The crude oil tax of 0.79 cent per barrel is imposed on the receipt of crude oil at a U.S. refinery, the import of crude oil and petroleum products, and the use or export of domestically produced crude oil (if the tax has not already been paid).

The tax on chemicals is imposed on the sale or use of 42 specified organic and inorganic substances if they are produced in or imported into the United States. The taxable chemicals generally are chemicals that are hazardous or chemicals which may create hazardous products or wastes when used. The rates vary from 22 cents per ton to \$4.87 per ton. (See table, following.)

The taxes generally will terminate after September 30, 1985. However, the taxes will be suspended during calendar years 1984 or 1985, if, on September 30, 1983, or 1984, respectively, the unobligated trust fund balance exceeds \$900 million, and if the unobligated balance on the following September 30 would exceed \$500 million, even if these excise taxes were to be suspended for the calendar year in question. Further, the authority to collect taxes will terminate when cumulative receipts from these taxes reach \$1.38 billion.

#### ***Tax rates on chemicals***

The excise tax rates on certain chemicals are as shown in the following table.

EXCISE TAX RATES ON CERTAIN CHEMICALS

| Chemical                  | Tax per ton |
|---------------------------|-------------|
| Acetylene.....            | \$4.87      |
| Benzene.....              | 4.87        |
| Butane.....               | 4.87        |
| Butylene.....             | 4.87        |
| Butadiene.....            | 4.87        |
| Ethylene.....             | 4.87        |
| Methane.....              | 3.44        |
| Napthalene.....           | 4.87        |
| Propylene.....            | 4.87        |
| Toluene.....              | 4.87        |
| Xylene.....               | 4.87        |
| Ammonia.....              | 2.64        |
| Antimony.....             | 4.45        |
| Antimony trioxide.....    | 3.75        |
| Arsenic.....              | 4.45        |
| Arsenic trioxide.....     | 3.41        |
| Barium sulfide.....       | 2.30        |
| Bromine.....              | 4.45        |
| Cadmium.....              | 4.45        |
| Chlorine.....             | 2.70        |
| Chromium.....             | 4.45        |
| Chromite.....             | 1.52        |
| Potassium dichromate..... | 1.69        |
| Sodium dichromate.....    | 1.87        |
| Cobalt.....               | 4.45        |
| Cupric sulfate.....       | 1.87        |
| Cupric oxide.....         | 3.59        |
| Cuprous oxide.....        | 3.97        |
| Hydrochloric acid.....    | .29         |
| Hydrogen fluoride.....    | 4.23        |
| Lead oxide.....           | 4.14        |
| Mercury.....              | 4.45        |
| Nickel.....               | 4.45        |
| Phosphorus.....           | 4.45        |
| Stannous chloride.....    | 2.85        |
| Stannic chloride.....     | 2.12        |
| Zinc chloride.....        | 2.22        |
| Zinc sulfate.....         | 1.90        |
| Potassium hydroxide.....  | .22         |
| Sodium hydroxide.....     | .28         |
| Sulfuric acid.....        | .26         |
| Nitric acid.....          | .24         |

## **2. Tax for Post-Closure Liability Trust Fund**

Effective after September 30, 1983, an excise tax of \$2.13 per dry weight ton will be imposed on hazardous waste which is received at a qualified hazardous waste disposal facility and which will remain at the facility after its closure. These tax receipts are to be deposited into the Post-Closure Liability Trust Fund. These provisions were enacted in the Comprehensive Environmental Response, Compensation, and Liability Act of 1980.

Authority to collect the tax will be suspended for any calendar year after 1984, if the unobligated balance in the Trust Fund exceeds \$200 million on the preceding September 30. Further, authority to collect the tax will terminate when cumulative receipts from the crude oil and chemical excise taxes described in the previous section (pp. 10-11) reach \$1.38 billion, or, if earlier, after September 30, 1985.

## F. Black Lung Trust Fund Excise Taxes

### *Overview*

A manufacturers excise tax is imposed on domestically mined coal (other than lignite) which is sold or used by the producer of the coal. Amounts equal to the revenues collected from this tax are automatically appropriated to the Black Lung Disability Trust Fund.<sup>1</sup> The coal excise tax was enacted in the Black Lung Benefits Revenue Act of 1977, and was increased in the Black Lung Benefits Revenue Act of 1981. (The 1981 Act also transferred the trust fund statutory provisions to the Internal Revenue Code, effective on January 1, 1982.)

### *Tax rates*

The rate of tax is the lesser of (1) \$1 per ton for coal from underground mines and 50 cents per ton for coal from surface mines or (2) 4 percent of the price for which the coal is sold. Present law provides that the rate of tax is to be reduced to the pre-1982 tax rates on January 1, 1996, or, if earlier, on the first January 1 after 1981 as of which there is no balance of repayable advances made to the Trust Fund from the general fund of the Treasury and no unpaid interest on such advances. This reduced tax rate will be the lesser of (1) 50 cents per ton for coal from underground mines and 25 cents per ton for coal from surface mines or (2) 2 percent of the price for which the coal is sold.

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<sup>1</sup> Misuse of a black lung benefit trust due to self-dealing (sec. 4951), expenditures for an improper purpose (sec. 4952), or excessive contributions to a trust (sec. 4953) by the producer triggers certain penalty excise taxes. Amounts equal to the revenue collected under these penalty taxes, which historically have been very small, are also automatically appropriated to the Black Lung Disability Trust Fund.

## G. Gas Guzzler Tax

### *Overview*

An excise tax is imposed on passenger automobiles that fail to meet prescribed fuel efficiency standards. The tax was enacted as part of the Energy Tax Act of 1978, applicable to 1980 and later model year automobiles. The tax is imposed at rates that increase annually through model year 1986. (See following table.) Revenues from the gas guzzler tax go into the general fund of the Treasury.

The tax does not apply to certain emergency vehicles or automobiles classified as nonpassenger automobiles under rules prescribed by the Secretary of Transportation. Small manufacturers of automobiles (those that produce fewer than 10,000 vehicles a year) may apply to the Secretary of Treasury for special treatment for a model year, if it is not possible for the manufacturer to meet the applicable tax-free fuel economy standards with respect to some or all of its models for that year.

### *Tax rates*

The following table shows the gas guzzler tax for the applicable fuel economy standards in each model year for model years 1983-1986 (and thereafter).

RATE OF GAS GUZZLER TAX BY MODEL YEAR, 1983-1986 AND  
THEREAFTER

| Model year                             | Fuel economy rating (in miles per gallon) | Tax   |
|--|---|-------|
| 1983 .....                             | At least 19.....                          | 0     |
|  | At least 18 but less than 19 .....        | \$350 |
|  | At least 17 but less than 18 .....        | 550   |
|  | At least 16 but less than 17 .....        | 650   |
|  | At least 15 but less than 16 .....        | 800   |
|  | At least 14 but less than 15 .....        | 1,000 |
|  | At least 13 but less than 14 .....        | 1,250 |
|  | Less than 13 .....                        | 1,550 |
| 1984 .....                             | At least 19.5.....                        | 0     |
|  | At least 18.5 but less than 19.5 .....    | 450   |
|  | At least 17.5 but less than 18.5 .....    | 600   |
|  | At least 16.5 but less than 17.5 .....    | 750   |
|  | At least 15.5 but less than 16.5 .....    | 950   |
|  | At least 14.5 but less than 15.5 .....    | 1,150 |
|  | At least 13.5 but less than 14.5 .....    | 1,450 |
|  | At least 12.5 but less than 13.5 .....    | 1,750 |
| 1985 .....                             | Less than 12.5 .....                      | 2,150 |
|  | At least 21.....                          | 0     |
|  | At least 20 but less than 21 .....        | 500   |
|  | At least 19 but less than 20 .....        | 600   |
|  | At least 18 but less than 19 .....        | 800   |
|  | At least 17 but less than 18 .....        | 1,000 |
|  | At least 16 but less than 17 .....        | 1,200 |
|  | At least 15 but less than 16 .....        | 1,500 |
| 1986 and thereafter .....              | At least 14 but less than 15 .....        | 1,800 |
|  | At least 13 but less than 14 .....        | 2,200 |
|  | Less than 13 .....                        | 2,650 |
|  | At least 22.5.....                        | 0     |
|  | At least 21.5 but less than 22.5 .....    | 500   |
|  | At least 20.5 but less than 21.5 .....    | 650   |
|  | At least 19.5 but less than 20.5 .....    | 850   |
|  | At least 18.5 but less than 19.5 .....    | 1,050 |
| At least 17.5 but less than 18.5 ..... | 1,300                                     |       |
| At least 16.5 but less than 17.5 ..... | 1,500                                     |       |
| At least 15.5 but less than 16.5 ..... | 1,850                                     |       |
| At least 14.5 but less than 15.5 ..... | 2,250                                     |       |
| At least 13.5 but less than 14.5 ..... | 2,700                                     |       |
| At least 12.5 but less than 13.5 ..... | 3,200                                     |       |
| Less than 12.5 .....                   | 3,850                                     |       |

## H. Crude Oil Windfall Profit Tax

### *Overview*

The crude oil windfall profit tax is a temporary excise tax on the removal of domestically produced taxable crude oil from the premises on which it was produced. All domestically produced taxable crude oil is classified in one of three tax tiers. The method of determining the tax is essentially the same for all tiers: the tax is equal to the taxable windfall profit multiplied by the applicable tax rate. The taxable windfall profit is generally equal to the selling price of the oil minus an adjusted base price and an adjustment for State severance taxes.<sup>1</sup> The windfall profit on any barrel of crude oil cannot, however, exceed 90 percent of the net income attributable to that barrel. The applicable tax rate differs among the various tiers, as does the adjusted base price. All base prices are adjusted for inflation. Certain kinds of producers are either exempt from the tax, or are eligible for reduced rates of tax on all or part of their production. The tax was enacted in the Crude Oil Windfall Tax Act of 1980.

### *Oil subject to tax and rates of tax*

Tier one oil generally is all oil which would have been lower or upper tier oil had previous price controls been continued, and any other oil not included in tiers two and three. Tier two oil is all oil which qualifies as stripper oil or which is attributable to production from a Naval Petroleum Reserve.<sup>2</sup> Tier three oil is newly discovered oil, heavy oil, and incremental tertiary oil.

The tax rate applied to the windfall profit is 70 percent for tier one oil, 60 percent for tier two oil, and 30 percent for tier three oil. Newly discovered oil is subject to a reduced windfall profit rate. This rate, which was 27.5 percent for 1982, is 25 percent for 1983, and is scheduled to be reduced to 22.5 percent for 1984, 20 percent for 1985, and to 15 percent for 1986 and thereafter. Independent producers are allowed reduced rates on up to 1,000 barrels a day of their combined production of tier one and tier two oil from working interests. For tier one oil, the reduced rate is 50 percent, and for tier two oil the reduced rate is 30 percent.

*Exemptions*—State and local governments, certain qualifying charitable medical facilities, educational institutions, certain qualifying child care facilities, and Indian tribes and Indians over whom the United States exercises trust responsibilities are exempt from

<sup>1</sup> TEFRA (sec. 284) repealed, effective for oil removed after December 31, 1982, the prior law TAPS (Trans-Alaskan Pipeline System) adjustment for oil produced from the Sadlerochit Reservoir in Alaska.

<sup>2</sup> A reference contained in the Crude Oil Windfall Profit Tax Act of 1980 to a Petroleum Reserve was corrected in the Technical Corrections Act of 1982 (H.R. 6056; P.L. 97-448).

the tax.<sup>3</sup> There also are exemptions for new oil produced in most of Alaska, for front-end tertiary oil, for independent stripper oil, and for a certain amount of royalty owners' production.

*Phaseout of tax.*—The windfall profit tax phases out over a 33-month period beginning after December 31, 1987, or when cumulative net revenues raised by the tax reach \$227.3 billion, whichever is later. However, the phaseout will begin no later than January, 1991.

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<sup>3</sup> TEFRA (sec. 291) clarified that certain domestic crude oil, the producer of which is a corporation "organized pursuant to" the Alaska Native Claims Settlement Act (including a wholly owned subsidiary), is exempt Indian oil.

## **I. Inland Waterways Trust Fund Fuel Tax**

### ***Overview***

Present law imposes a retailers excise tax on diesel and other liquid fuels used by commercial cargo vessels on 26 specified inland or intracoastal waterways of the United States. Included among the 26 waterways are the Mississippi River upstream from Baton Rouge, the Mississippi's tributaries, and the Gulf and Atlantic Intracoastal Waterways. The revenues from this tax are deposited into the Inland Waterways Trust Fund. The tax was enacted in the Inland Waterways Revenue Act of 1978.

The tax does not apply to fuel used by deep-draft ocean-going vessels, recreational vessels, or noncargo vessels—such as passenger vessels and fishing boats. In addition, fuel used by tugs in moving LASH and SEABEE oceangoing barges carrying international cargoes is exempt.

### ***Tax rates***

The present tax rate is 6 cents per gallon. That rate was first effective on October 1, 1980. On October 1, 1983, the rate is scheduled to increase to 8 cents per gallon. On October 1, 1985, the tax will increase to 10 cents per gallon.

## **J. Land and Water Conservation Fund; National Recreational Boating Safety and Facilities Improvement Fund**

### **1. Land and Water Conservation Fund**

Present law provides for the transfer of certain tax and other government receipts to the Land and Water Conservation Fund. There are no separate taxes imposed specifically for this purpose. The amounts transferred to the fund are:

(1) An amount equal to the taxes on gasoline and special fuels derived from use of such fuels in motorboats (4 cents per gallon before April 1, 1983, and 9 cents per gallon from April 1, 1983-September 30, 1988), except for certain amounts transferred to the National Recreational Boating Safety and Facilities Improvement Fund, described below, through fiscal year 1988;<sup>1</sup>

(2) Generally, proceeds received from any disposal of surplus real property and related personal property under the Federal Property and Administrative Services Act of 1949, as amended;

(3) Certain miscellaneous receipts under the Outer Continental Shelf Lands Act; and

(4) Revenues from Federal recreation fee collections (since January 1, 1981).

The Land and Water Conservation Fund was established by the Land and Water Conservation Fund Act of 1965.

### **2. National Recreational Boating Safety and Facilities Improvement Fund (Boating Safety Fund)**

The Secretary of the Treasury is authorized to pay into the Boating Safety Fund amounts equivalent to the motorboat fuel taxes on gasoline and special motor fuels (rates indicated above) received before October 1, 1988.<sup>1</sup> The aggregate amount transferred to the Fund during any fiscal year is not to exceed \$45 million, and no amount is to be transferred if such transfer would result in increasing the amount in the Fund to a sum in excess of \$45 million.<sup>2</sup> Any amount received in the Highway Trust Fund which is attributable to motorboat fuel taxes and which is not transferred from the Highway Trust Fund under these provisions is to continue to be transferred into the Land and Water Conservation Fund, as provided in Title I of the Land and Water Conservation Fund Act of 1965.

<sup>1</sup> See also summary of the excise taxes on gasoline and special fuels included in section C, on the Highway Trust Fund Excise Taxes. The tax rates on motorboat fuels were increased in the Highway Revenue Act of 1982 (title V of the Surface Transportation Assistance Act of 1982) from 4 cents to 9 cents per gallon for the period April 1, 1983, through September 30, 1988, after which time the taxes expire.

<sup>2</sup> The 1982 Act (sec. 531) increased the annual and aggregate amounts to the Fund from \$20 million to \$45 million, and extended the Fund from September 30, 1983, through September 30, 1988.

A nontax provision of the 1982 Act (sec. 421) provided for contract authority for expenditures from the Fund, and refers to amounts equal to the annual motorboat fuels tax revenues.

## K. Sporting Goods and Firearms Taxes

### 1. Excise taxes on sporting goods and regular firearms

#### *Overview*

Excise taxes are imposed on the sale by a manufacturer, producer, or importer of certain fishing equipment, bows and arrows (and accessories), pistols or revolvers and other regular firearms, and ammunition (shells and cartridges). Revenues attributable to these taxes are distributed in grant programs to States for certain fish and wildlife restoration and development projects.

#### *Tax rates*

The following is a summary of the excise tax rates on sporting goods and regular firearms.

#### EXCISE TAXES ON SPORTING GOODS AND REGULAR FIREARMS

| Item  | Tax rate    |
|---|-------------|
| Fishing equipment (rods, creels, reels, and artificial lures, bait and flies) ..... | 10 percent. |
| Bows and arrows (and accessories).....  | 11 percent. |
| Pistols and revolvers .....   | 10 percent. |
| Firearms other than pistols and revolvers.....                                      | 11 percent. |
| Ammunition (shells and cartridges) .....  | 11 percent. |

## 2. Excise taxes on non-regular firearms

### Overview

Special excise taxes are imposed to regulate machine guns, destructive devices (e.g., bombs, grenades, mines, etc.) and certain other firearms (e.g., shotguns or rifles under a certain length). These consist of occupational taxes (annually), transfer taxes, and a making (i.e., producing) tax.

### Tax rates

The following is a summary of excise taxes on non-regular firearms.

#### EXCISE TAXES ON NON-REGULAR FIREARMS

| Item                                    | Tax rate            |
|---|---------------------|
| <i>Occupational taxes:</i> <sup>1</sup> |                     |
| Importers .....                         | \$500 per year.     |
| Manufacturers .....                     | \$500 per year.     |
| Dealers.....                            | \$200 per year.     |
| <i>Transfer taxes:</i>                  |                     |
| Generally .....                         | \$200 per transfer. |
| Certain concealable weapons.....        | \$5 per transfer.   |
| <i>Making tax</i> .....                 | \$200 per firearm.  |

<sup>1</sup> An importer, manufacturer, or dealer in certain concealable weapons only is taxed (under sec. 5845(e)) as follows: \$25 per year per place of business for importers and manufacturers; and \$10 per year per place of business for dealers.

#### L. Communications (Telephone) Excise Tax

For 1983-1985, a 3-percent excise tax is imposed on amounts paid for local telephone service, toll telephone service (long distance service) and teletypewriter exchange service.<sup>1</sup> Revenues from the tax go into the general fund of the Treasury.

Exemptions from the tax are provided for communications services furnished to news services (except local telephone service to news services is not exempt), international organizations, the American National Red Cross, toll telephone service originating in combat zones for members of the Armed Forces, nonprofit hospitals and educational organizations, and State and local governments. There also is an exemption for certain toll telephone service used by a common carrier, telephone or telegraph company, or broadcasting station or network in the conduct of its business as such. Other exemptions include amounts paid for installation charges and for certain calls from coin-operated telephones.

This excise tax is scheduled to terminate, effective with respect to amounts paid pursuant to bills first rendered after December 31, 1985.

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<sup>1</sup> The Tax Equity and Fiscal Responsibility Act of 1982 increased the tax from 1 percent to 3 percent, effective January 1, 1983, and extended the tax for 1 additional year, through 1985.

### M. Wagering Excise Taxes

Present law imposes an excise tax on the amount of certain wagers. The tax is two percent of the amount wagered in States where wagering is not authorized by State law. In the case of State-authorized wagers, as of January 1, 1983, the tax is one-fourth of one percent (0.25 percent) of the amount wagered.<sup>1</sup>

For purposes of this tax, a wager means (1) a wager placed with a person who is in the business of accepting wagers on the outcome of a sporting event or contest, (2) a wager with respect to a sporting event or contest placed in a wagering pool conducted for profit, and (3) a wager placed in a lottery conducted for profit (including the numbers and similar types of wagering). However, this excise tax is not imposed on (1) wagers placed with a parimutuel wagering enterprise licensed under State law, (2) wagers placed in coin-operated gaming devices, such as slot machines, and (3) State-conducted wagering, such as sweepstakes and lotteries.

In addition, an occupational tax is imposed on each person liable for the excise tax on wagers and on each person who is engaged in receiving wagers for or on behalf of such a person. Effective July 1, 1983, the occupational tax is \$50 per year in the case of persons accepting exclusively wagers he or she is authorized by State and local law to accept in a business authorized by State law.<sup>1</sup> The tax is \$500 per year for all other persons. (The taxable period for the occupational tax is July 1-June 30.)

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<sup>1</sup> This reduced tax rate was enacted in the Miscellaneous Revenue Act of 1982.

## N. Miscellaneous Excise Taxes

### *Overview*

There are several miscellaneous excise taxes under present law, including penalty excises on certain transactions or activities of certain tax-exempt organizations or other trusts, an excise tax on net investment income of private foundations, an excise tax on certain deep seabed minerals, and an excise tax on foreign insurance policies.

### *Specific miscellaneous excise taxes*

**1. Penalty excise taxes.**—A number of penalty excise taxes are imposed on certain organizations or trusts if they engage in certain transactions or activities, or if they fail to take particular required actions. These excise tax sanctions (at varying rates) are imposed on certain lobbying activities of public charities, certain private foundation activities, and on black lung benefit trusts, qualified pension, etc. plans, and real estate investment trusts. Revenues from these penalty excise taxes go into the general fund of the Treasury.

**2. Excise tax on private foundation net investment income.**—A 2-percent excise tax is imposed on a private foundation's net investment income. A foreign organization which is a private foundation is subject to a 4-percent excise tax rate on gross investment income derived from sources within the United States. Revenues from this tax go into the general fund of the Treasury.

**3. Deep seabed minerals excise tax.**—An excise tax is imposed on the removal from the deep seabed of certain hard mineral resources pursuant to a deep seabed permit issued under the Deep Seabed Hard Mineral Resources Act (enacted in 1980). Hard mineral resources are mineral nodules lying on or just below the surface of the deep seabeds, which contain one or more of four minerals (manganese, nickel, cobalt, or copper).

The tax is equal to 3.75 percent of 20 percent (or 0.75 percent) of the fair market value of the commercially recoverable minerals removed. Revenues will go into the Deep Seabed Revenue Sharing Trust Fund. (No revenues are currently expected to be received in the next several years.)

This excise tax will terminate on the earlier of the date on which an international deep seabed treaty takes effect with respect to the United States, or 10 years after the date of enactment of the Act (June 28, 1980).

**4. Excise tax on foreign insurance policies.**—An excise tax is imposed on certain policies issued by any foreign insurer or reinsurer to or for a U.S. corporation, partnership or individual with respect to risks wholly or partly within the United States, or to or for any

foreign person engaged in business within the United States with respect to risks within the United States.

The tax is imposed at the rate of: (1) 4 cents per dollar of premiums paid on the policy of casualty insurance or the indemnity bond; (2) 1 cent per dollar of premiums paid on a policy of life, sickness, or accident insurance, or annuity contract (unless the insurer is subject to tax under Code section 819); and (3) 1 cent per dollar of premiums paid on the policy of reinsurance covering any of the contracts taxable under (1) or (2) above. Revenues from the tax are deposited in the general fund of the Treasury.

### III. FEDERAL EXCISE TAX REVENUES

#### Budget Receipts From Federal Excise Taxes for Selected Years, By Fund and By Tax, Selected Fiscal Years 1970-1984

(Millions of dollars)

| Excise tax  | Actual |       |       |       | Estimated |       |
|---|--------|-------|-------|-------|-----------|-------|
|   | 1970   | 1975  | 1980  | 1982  | 1983      | 1984  |
| <i>Federal (General) Funds</i>                      |        |       |       |       |           |       |
| <b>Alcohol taxes:</b>                               |        |       |       |       |           |       |
| Distilled spirits .....                             | 3,445  | 3,830 | 3,919 | 3,616 | 3,811     | 3,831 |
| Beer .....  | 1,076  | 1,305 | 1,545 | 1,604 | 1,643     | 1,666 |
| Rectification tax <sup>1</sup> .....                | 25     | 22    | 8     |       |           |       |
| Wines .....   | 180    | 172   | 211   | 219   | 245       | 259   |
| Liquor occupational taxes .....                     | 20     | 22    | 21    | 21    | 21        | 21    |
| Refunds .....                                       | -136   | -113  | -104  | -78   | -80       | -80   |
| Total alcohol taxes .....                           | 4,610  | 5,238 | 5,601 | 5,382 | 5,640     | 5,697 |
| <b>Tobacco taxes:</b>                               |        |       |       |       |           |       |
| Cigarettes .....                                    | 2,036  | 2,261 | 2,403 | 2,499 | 4,323     | 5,096 |
| Cigars .....  | 57     | 51    | 40    | 36    | 40        | 40    |
| Cigarette papers and tubes .....                    | 1      | 1     | 1     | 2     | 1         | 1     |
| Other .....   | 1      | 1     | 3     | 3     | 3         | 3     |
| Refunds .....                                       | -1     | -3    | -4    | -3    | -5        | -5    |
| Total tobacco taxes .....                           | 2,093  | 2,312 | 2,443 | 2,537 | 4,362     | 5,135 |
| <b>Manufacturers (non-trust fund) excise taxes:</b> |        |       |       |       |           |       |
| Gasoline .....                                      | 28     | 29    | 31    | 30    | 45        | 64    |
| Passenger automobiles <sup>3</sup> .....            | 1,753  |       |       |       |           |       |

|  |               |              |               |               |               |               |
|--|---------------|--------------|---------------|---------------|---------------|---------------|
| Firearms, shells, and cartridges.....                                      | 33            | 51           | 75            | 65            | 84            | 91            |
| Fishing rods, creels, etc.....   | 14            | 22           | 34            | 35            | 36            | 38            |
| Pistols and revolvers .....  | 7             | 11           | 22            | 30            | 32            | 34            |
| Bows and arrows .....  |               | 4            | 6             | 8             | 8             | 9             |
| Gas guzzler tax .....  |               |              | 2             | 2             | 2             | 2             |
| Windfall profit tax.....   |               |              | 5,959         | 18,881        | 14,264        | 12,288        |
| Refunds.....   | -6            | -12          | -6            | -88           | -499          | -67           |
| <b>Total manufacturers excise taxes .....</b>                              | <b>1,829</b>  | <b>105</b>   | <b>6,122</b>  | <b>18,963</b> | <b>13,973</b> | <b>12,459</b> |
| <b>Miscellaneous excise taxes:</b>   |               |              |               |               |               |               |
| General and toll telephone and teletype service.....                       | 1,470         | 2,024        | 1,118         | 920           | 1,319         | 1,912         |
| Wagering taxes, including occupational taxes .....                         | 5             | 6            | 12            | 17            | 10            | 8             |
| Employee pension plans .....   |               |              | 3             | 7             | 9             | 11            |
| Sugar tax <sup>4</sup> .....   | 113           | 104          |               |               |               |               |
| Coin-operated gaming devices <sup>5</sup> .....                            | 14            | 7            |               |               |               |               |
| Interest equalization tax <sup>6</sup> .....                               | 86            | 2            |               |               |               |               |
| Tax on foundations.....  |               | 65           | 68            | 99            | 90            | 90            |
| Foreign insurance policies.....  | 9             | 19           | 75            | 68            | 68            | 68            |
| Other (including repealed taxes).....                                      | 3             | 1            | 2             | 1             | 1             | 1             |
| Refunds.....   | -24           | -23          | -32           | -44           | -20           | -10           |
| <b>Total miscellaneous excise taxes.....</b>                               | <b>1,926</b>  | <b>2,204</b> | <b>1,246</b>  | <b>1,068</b>  | <b>1,477</b>  | <b>2,080</b>  |
| General fund collections associated with aviation taxes <sup>7</sup> ..... | 251           |              |               | 1,036         |               |               |
| Undistributed Federal tax deposits and unapplied collections.....          | -106          | -460         | 152           | -318          | 178           | -35           |
| <b>Total Federal (general) fund excise taxes.....</b>                      | <b>10,352</b> | <b>9,400</b> | <b>15,563</b> | <b>28,670</b> | <b>25,630</b> | <b>25,336</b> |

### III. FEDERAL EXCISE TAX REVENUES—Continued

(Millions of dollars)

| Excise tax   | Actual |       |       |              | Estimated |              |
|--|--------|-------|-------|--------------|-----------|--------------|
|  | 1970   | 1975  | 1980  | 1982         | 1983      | 1984         |
| <i>Trust Funds</i>   |        |       |       |              |           |              |
| <i>Highway Trust Fund:</i>                                   |        |       |       |              |           |              |
| Gasoline .....   | 3,447  | 4,069 | 4,011 | 4,228        | 6,087     | 8,488        |
| Diesel fuel used on highways .....                           | 263    | 402   | 523   | 594          | 946       | 1,415        |
| Trucks, buses, <sup>8</sup> and trailers .....               | 700    | 602   | 912   | 725          | 644       | 1,036        |
| Tires, innertubes, and tread rubber <sup>9</sup> .....       | 643    | 797   | 680   | 672          | 569       | 258          |
| Use tax on heavy highway vehicles .....                      | 137    | 221   | 277   | 333          | 223       | 482          |
| Truck parts and accessories <sup>10</sup> .....              | 87     | 143   | 253   | 224          | 85        | .....        |
| Lubricating oil <sup>11</sup> .....                          | 109    | 100   | 105   | 105          | 35        | .....        |
| Refunds .....  | -32    | -146  | -142  | -136         | -120      | -259         |
| Total Highway Trust Fund taxes .....                         | 5,354  | 6,188 | 6,620 | 6,744        | 8,469     | 11,420       |
| <i>Airport and Airway Trust Fund: <sup>7</sup></i>           |        |       |       |              |           |              |
| Transportation of persons .....                              |        | 779   | 1,601 | 130          | 1,990     | 2,295        |
| Waybill tax .....  |        | 54    | 92    | .....        | 105       | 125          |
| Tax on fuels .....   |        | 54    | 70    | 4            | 131       | 137          |
| International departure tax .....                            |        | 55    | 92    | .....        | 74        | 82           |
| Aircraft use tax .....                                       |        | 20    | 21    | .....        | .....     | .....        |
| Tires and innertubes taxes .....                             |        | 1     | 1     | <sup>2</sup> | 1         | <sup>2</sup> |
| Refunds .....  |        | -1    | -3    | -1           | -2        | -2           |
| Total Airport and Airway Trust Fund taxes <sup>7</sup> ..... |        | 962   | 1,184 | 133          | 2,299     | 2,637        |
| <i>Black Lung Disability Insurance Trust Fund</i> .....      |        |       | 272   | 491          | 567       | 608          |
| <i>Inland Waterways Trust Fund</i> .....                     |        |       |       | 30           | 36        | 47           |
| <i>Hazardous Substance Response Trust Fund</i> .....         |        |       |       | 244          | 256       | 273          |

|  |               |               |               |               |               |               |
|--|---------------|---------------|---------------|---------------|---------------|---------------|
| <b>Post-closure Liability Trust Fund</b> ..... |               |               |               |               |               | <b>32</b>     |
| <b>Total trust fund excise taxes</b> .....     | <b>5,354</b>  | <b>7,151</b>  | <b>8,766</b>  | <b>7,641</b>  | <b>11,627</b> | <b>15,017</b> |
| <b>Total Excise Taxes</b> .....                | <b>15,705</b> | <b>16,551</b> | <b>24,329</b> | <b>36,311</b> | <b>37,257</b> | <b>40,353</b> |

Note: Details may not add to totals because of rounding.

<sup>1</sup> The rectification tax was repealed in the Trade Agreements Act of 1979.

<sup>2</sup> \$500,000 or less.

<sup>3</sup> The excise tax on passenger automobiles was repealed in the Revenue Act of 1971.

<sup>4</sup> The excise tax on sugar expired in 1975.

<sup>5</sup> The tax on coin-operated gaming devices was repealed in the Revenue Act of 1978.

<sup>6</sup> The interest equalization tax expired in 1974.

<sup>7</sup> The aviation excise taxes going into the Airport and Airway Trust Fund for the period July 1, 1970 through September 30, 1980 either expired or were reduced on October 1, 1980. For the period October 1, 1980 through August 31, 1982, the revenues from the then 5-percent air passenger ticket tax went into the general fund; and the revenues from the 4-cents-a-gallon tax on general aviation gasoline and taxes on aircraft tires and tubes went into the Highway Trust Fund. (The fiscal year 1970 amount is from the tax on transportation of persons by air.)

<sup>8</sup> The tax on buses was repealed in the Energy Tax Act of 1978.

<sup>9</sup> The taxes on nonhighway tires, inner tubes and tread rubber are scheduled to be repealed on January 1, 1984, under the Highway Revenue Act of 1982 (Title V of the Surface Transportation Assistance Act of 1982).

<sup>10</sup> The tax on truck parts and accessories was repealed on January 7, 1983, under the Highway Revenue Act of 1982.

<sup>11</sup> The tax on lubricating oil was repealed on January 7, 1983, under the Highway Revenue Act of 1982.

Source: The Budgets of the United States Government for Fiscal Years 1972, 1977, 1982, 1983, and 1984.

