FEDERAL EXCISE TAX DATA

MAY 1967

PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

71-277

U.S. GOVERNMENT PRINTING OFFICE
WASHINGTON : 1967

JCS-2-67

Table I. Excise taxes in ef
Table II. Changes made by
Table III. Excise taxes alloc
Table IV. History of selecte
Part A. Mar
Part B. Taxe
Table V. History of alcoho
Part A. Dist
Part B. Fern
Part C. Win
Table VI. History of tobacc
Part A. Ciga
Part B. Ciga
Table VII. Excise tax collecti

TABLE OF CONTENTS

		Page
Table	I. Excise taxes in effect January 1, 1967	1
Table	II. Changes made by the Excise Tax Reduction Act of 1965 and the Tax Adjustment Act of 1966	4
Table	III. Excise taxes allocated to the highway trust fund	5
Table	IV. History of selected excise taxes now in effect:	
	Part A. Manufacturers excise taxes	6
	Part B. Taxes on facilities and services	6
Table	V. History of alcoholic beverage taxes:	
	Part A. Distilled spirits	7
	Part B. Fermented malt liquor (beer)	7
	Part C. Wines	7
Table	VI. History of tobacco taxes:	
	Part A. Cigars	8
	Part B. Cigarettes	9
Table	VII. Excise tax collections for selected years	10

I. *Excise taxes in effect Jan. 1, 1967*—Continued

Item	Rates
inued	
gistered persons	$1 per ounce.
ıregistered persons	$100 per ounce.
ıufacturers, and compounders	$24 per year.
	$1 per year.
	$1 per year.
d in research	$1 per year.
than practitioners, who deal in, dispense, or	$3 per year.
	$1 per year.
natches	2 cents per 100.
and filled cheese:	
process butter:	
d butter, domestic	10 cents per pound.
tter	¼ cent per pound.
d butter, imported	15 cents per pound.
ırers:	
erated butter	$600 per year.
ss butter	$50 per year.
's, adulterated butter	$480 per year.
adulterated butter	$48 per year.
	1 cent per pound.
	8 cents per pound.
ırers, per factory	$400 per year.
dealers	$250 per year.
lers	$12 per year.
	2 cents per pound.
ıan of national banks:	
ulation outstanding:	
ulation, each month	1/12 of 1 percent.
ı exceeding 90 percent of capital each month	1/6 of 1 percent.
ıal tax).	
d out	10 percent.
nd beer:	
:	
ınd imported	$10.50 per proof or wine gallon if below proof.
perfumes containing distilled spirits	
aining more than 24 percent alcohol by volume	
iqueurs and cordials	
s and wines, additional tax	30 cents per proof gallon.
ordials (domestic)	$1.92 per wine gallon.
according to alcohol by volume:	
ver 14 percent	17 cents per wine gallon.
.4 but not over 21 percent	67 cents per wine gallon.
21 but not over 24 percent	$2.25 per wine gallon.
vines:	
pagne or sparkling wines	$3.40 per wine gallon.
ially carbonated wines	$2.40 per wine gallon.
	$9 per barrel.
20,000 gallons a year	$110 per year.
ons or more a year	$220 per year.
500 barrels a year per brewery	$55 per year.
or more a year per brewery	$110 per year.

TABL

ternal evenue Code ection No.	
	Tobacco, cigars, cigare
	Cigars:
5701	Small cigars,
5701	Large cigars, removed to
	Not over
	Over 2½
	Over 4 c
	Over 6 c
	Over 8 c
	Over 15
	Over 20
	Cigarettes:
5701	Small cigaret sand.
5701	Large cigaret
	Cigarette paper a
5701	Paper, each
5701	Tubes------
	Machineguns and cert
	Special occupatio
	Machineguns
5801	Importe
5801	Dealers
5801	Pawnbr
	Certain shor
5801	Manufa
5801	Dealers.
	Transfer taxes:
5811	Machineguns
5811	Certain shor

[1] On Apr. 1, 1968, rate falls to 2 percen educed to 1 percent.

[2] When gasoline is used otherwise th ser may claim a credit of 2 cents per g ax due, or obtain a refund when the cl This provision also applies to local trans rs, the entire amount of tax paid (4 cent redit or refunded.

4211	Matches:
	Plain--
	Fancy-
4231	Facilities and se
	Admissions
	Genera
	Race tr
	Cabare
4241	Club dues--
4251	Communica
	Local a

TABLE II. *Changes made by the Excise Tax Reduction Act of 1965 and the Tax Adjustment Act of 1966*

Item taxed	Rates prior to acts	Action taken and effective date
taxes:		
----------	10 percent of retail price----------	Repeal, June 22, 1965.
----------	10 percent of retail price----------	Repeal, June 22, 1965.
arations----------	10 percent of retail price----------	Repeal, June 22, 1965.
andbags, etc----------	10 percent of retail price----------	Repeal, June 22, 1965.
excise taxes:		
utomobiles----------	10 percent of manufacturers' price----------	Reduce to 7 percent, June 22, 1965.[1] [2]

FEDERAL EXCISE TAX DATA

TABLE I. *Excise taxes in effect Jan. 1, 1967*

Internal Revenue Code section No.	Item	Rates
	Retailers' excise taxes (based on retailers' sale price):	
4041	Diesel fuel and special fuel for highway vehicles	4 cents per gallon.
	Manufacturers' excise taxes (based on manufacturers' sale price, generally):	
	Automotive and related items:	
	Motor vehicles:	
4061	Automobile trucks, buses, and truck trailers	10 percent.
4061	Automobiles, passenger, and trailers (other than house trailers) suitable for use in connection with automobiles.	7 percent.[1]
4061	Parts and accessories for trucks	8 percent.
	Tires and tubes:	
4071	Tires of the type used on highway vehicles	10 cents a pound.
4071	Other tires	5 cents a pound.
4071	Inner tubes for tires	10 cents a pound.
4071	Tread rubber	5 cents a pound.
4071	Laminated tires (not of the type used on highway vehicles).	1 cent a pound.
	Petroleum products:	
4081	Gasoline	4 cents a gallon.[2]
4091	Lubricating oil used in highway vehicles	6 cents a gallon.[3]
	Recreational equipment:	
4161	Fishing equipment	10 percent.
	Firearms:	
4181	Pistols and revolvers	10 percent.
4181	Firearms (other than pistols and revolvers), shells and cartridges.	11 percent.
	Facilities and services:	
	Communications:	
4251	Local telephone service	10 percent of amount paid.[4]
4251	Toll telephone service	10 percent of amount paid.[4]
4251	Teletypewriter exchange service	10 percent of amount paid.[4]
4261	Transportation of persons by air	5 percent of amount paid.
	Documentary stamp taxes:	
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.[5]
4371	Policies issued by foreign insurers: Casualty insurance, indemnity bonds.	4 cents per dollar (or fraction) of premium.
4371	Life, sickness, accident, annuity, and contracts of reinsurance	1 cent per dollar (or fraction) of premium.
	Taxes on wagering:	
4401	Wagers (except parimutuel)	10 percent of amount of wager.
4411	Occupation of accepting wagers	$50 per year.
	Certain other excise taxes:	
4461	Coin-operated gaming devices	$250 per machine per year.
4481	Use tax on highway vehicles weighing more than 26,000 pounds	$3 a year for each 1,000 pounds.
4501	Sugar: Sugar manufactured in the United States	0.53 cent per pound.
4591	Import taxes: Oleomargarine	15 cents per pound.
	Regulatory taxes:	
	Narcotic drugs:	
'01	Opium, opiates, coca leaves, etc	1 cent per ounce.
'11	Opium for smoking	$300 per pound.
'21	Importers, manufactures, producers, and compounders	$24 per year.
'21	Wholesale dealers	$12 per year.
'21	Retail dealers	$3 per year.
'21	Practitioners	$1 per year.
'21	Persons engaged in research	$1 per year.
'21	Persons not otherwise taxed, dispensing preparations of limited narcotic content.	$1 per year.

e footnotes at end of table, p. 3.

I. *Excise taxes in effect Jan. 1, 1967*—Continued

Item	Rates
inued	
gistered persons	$1 per ounce.
ıregistered persons	$100 per ounce.
ıufacturers, and compounders	$24 per year.
	$1 per year.
	$1 per year.
d in research	$1 per year.
than practitioners, who deal in, dispense, or	$3 per year.
	$1 per year.
natches	2 cents per 100.
and filled cheese:	
process butter:	
d butter, domestic	10 cents per pound.
tter	¼ cent per pound.
d butter, imported	15 cents per pound.
ırers:	
erated butter	$600 per year.
ss butter	$50 per year.
's, adulterated butter	$480 per year.
ıdulterated butter	$48 per year.
	1 cent per pound.
	8 cents per pound.
ırers, per factory	$400 per year.
dealers	$250 per year.
lers	$12 per year.
	2 cents per pound.
ıan of national banks:	
ıulation outstanding:	
ulation, each month	1/12 of 1 percent.
ı exceeding 90 percent of capital each month	⅙ of 1 percent.
ıal tax).	
d out	10 percent.
nd beer:	
:	
ınd imported	$10.50 per proof or wine gallon if below proof.
perfumes containing distilled spirits	
aining more than 24 percent alcohol by volume	
iqueurs and cordials	
s and wines, additional tax	30 cents per proof gallon.
ordials (domestic)	$1.92 per wine gallon.
according to alcohol by volume:	
ver 14 percent	17 cents per wine gallon.
.4 but not over 21 percent	67 cents per wine gallon.
21 but not over 24 percent	$2.25 per wine gallon.
wines:	
pagne or sparkling wines	$3.40 per wine gallon.
ially carbonated wines	$2.40 per wine gallon.
	$9 per barrel.
20,000 gallons a year	$110 per year.
ons or more a year	$220 per year.
500 barrels a year per brewery	$55 per year.
or more a year per brewery	$110 per year.

TABLE II. *Changes made by the Excise Tax Reduction Act of 1965 and the Tax Adjustment Act of 1966*

Internal Revenue Code section No.	Item taxed	Rates prior to acts	Action taken and effective date
	Tobacco, cigars, cigar taxes:		
5701	Cigars:		
5701	Small cigars	10 percent of retail price	Repeal, June 22, 1965.
	Large cigars, removed to	10 percent of retail price	Repeal, June 22, 1965.
	Not over	10 percent of retail price	Repeal, June 22, 1965.
	Over 2½	10 percent of retail price	Repeal, June 22, 1965.
	Over 4 c		
	Over 6 c		
	Over 8 c		
	Over 15		
	Over 20		
5701	Cigarettes:		
	Small cigarett sand.		
5701	Large cigaret		
	Cigarette paper a		
5701	Paper, each		
5701	Tubes		
	Machineguns and cert		
	Special occupatio		
5801	Machineguns		
5801	Importe		
5801	Dealers		
	Pawnbr		
5801	Certain shor		
5801	Manufa		
5801	Dealers		
	Transfer taxes:		
5811	Machineguns		
5811	Certain shor		
4211	Matches:		
	Plain		
	Fancy		
4231	Facilities and se		
	Admissions		
	General		
	Race tra		
	Cabaret		
4241	Club dues		
4251	Communicatio		
	Local a		

1 On Apr. 1, 1968, rate falls to 2 percen reduced to 1 percent.

2 When gasoline is used otherwise th user may claim a credit of 2 cents per g tax due, or obtain a refund when the cl This provision also applies to local trans ers, the entire amount of tax paid (4 cent credit or refunded.

e taxes:		
	10 percent of retail price	Repeal, June 22, 1965.
	10 percent of retail price	Repeal, June 22, 1965.
arations	10 percent of retail price	Repeal, June 22, 1965.
andbags, etc	10 percent of retail price	Repeal, June 22, 1965.
excise taxes:		
utomobiles	10 percent of manufacturers' price	Reduce to 7 percent, June 22, 1965.[1,2]

TABLE I. *Excise taxes in effect Jan. 1, 1967*—Continued

Internal Revenue Code section No.	Item	Rates
	Regulatory taxes—Continued	
	Marihuana:	
4741	Transfers to registered persons	$1 per ounce.
4741	Transfers to unregistered persons	$100 per ounce.
4751	Importers, manufacturers, and compounders	$24 per year.
4751	Producers	$1 per year.
4751	Practitioners	$1 per year.
4751	Persons engaged in research	$1 per year.
4751	Persons other than practitioners, who deal in, dispense, or give away.	$3 per year.
4751	Millers	$1 per year.
4801	White phosphorus matches	2 cents per 100.
	Adulterated butter and filled cheese:	
	Adulterated or process butter:	
4811	Adulterated butter, domestic	10 cents per pound.
4811	Process butter	¼ cent per pound.
4812	Adulterated butter, imported	15 cents per pound.
4821	Manufacturers:	
	Adulterated butter	$600 per year.
	Process butter	$50 per year.
4821	Wholesalers, adulterated butter	$480 per year.
4821	Retailers, adulterated butter	$48 per year.
	Filled cheese:	
4831	Domestic	1 cent per pound.
4831	Imported	8 cents per pound.
4841	Manufacturers, per factory	$400 per year.
4841	Wholesale dealers	$250 per year.
4841	Retail dealers	$12 per year.
4851	Cotton futures	2 cents per pound.
	Circulation other than of national banks:	
4881	On average circulation outstanding:	
	Entire circulation, each month	1/12 of 1 percent.
	Circulation exceeding 90 percent of capital each month (additional tax).	⅙ of 1 percent.
4881	Circulation paid out	10 percent.
	Distilled spirits, wines, and beer:	
	Gallonage taxes:	
	Distilled spirits:	
5001	Domestic and imported	
5001	Imported perfumes containing distilled spirits	$10.50 per proof or wine gallon if below proof.
5001	Wines containing more than 24 percent alcohol by volume	
5001	Imported liqueurs and cordials	
5021	Rectified spirits and wines, additional tax	30 cents per proof gallon.
5022	Liqueurs and cordials (domestic)	$1.92 per wine gallon.
	Wines:	
	Still wines according to alcohol by volume:	
5041	Not over 14 percent	17 cents per wine gallon.
5041	Over 14 but not over 21 percent	67 cents per wine gallon.
5041	Over 21 but not over 24 percent	$2.25 per wine gallon.
	Sparkling wines:	
5041	Champagne or sparkling wines	$3.40 per wine gallon.
5041	Artificially carbonated wines	$2.40 per wine gallon.
5051	Beer	$9 per barrel.
	Occupational taxes:	
	Rectifiers:	
5081	Less than 20,000 gallons a year	$110 per year.
5081	20,000 gallons or more a year	$220 per year.
	Brewers:	
5091	Less than 500 barrels a year per brewery	$55 per year.
5091	500 barrels or more a year per brewery	$110 per year.
5101	Manufacturers of stills	$55 per year.
5101	Stills or condensers, each	$22.
5111	Wholesale dealers in liquors	$255 per year.
5111	Wholesale dealers in beer	$123 per year.
5121	Retail dealers in liquors	$54 per year.
5121	Retail dealers in beer	$24 per year.
5121	Limited retail dealers in beer and wines	$2.20 per month.
	Nonbeverage manufacturers, per annual withdrawals:	
5131	Not more than 25 proof gallons	$25 per year.
5131	Not more than 50 proof gallons	$50 per year.
5131	More than 50 proof gallons	$100 per year.

See footnotes at end of table, p. 3.

		reduce to 6 percent, Jan. 1, 1966;[2] restore to 7 percent, Mar. 16, 1966; reduce to 2 percent, Apr. 1, 1968;[2] reduce to 1 percent, Jan. 1, 1969.[2]
parts and accessories (except truck parts)	8 percent of manufacturers' price	Extend 8 percent rate to Jan. 1, 1966, and then repeal, Jan. 1, 1966.[2 3]
and cutting oil:		
oil	3 cents per gallon	Repeal, Jan. 1, 1966.[2]
ating oil	6 cents per gallon	Refund tax for oil not used in highway motor vehicles, beginning Jan. 1, 1966.
rs, freezers, and air-conditioning units:		
rators and freezers	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ntained air-conditioning units	10 percent of manufacturers' price	Repeal, June 22, 1965.[1 2]
g, and oil appliances	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
t bulbs	10 percent of manufacturers' price	Repeal, Jan. 1, 1966.[2]
elevision sets, phonographs, records, etc	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ruments	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ods, except fishing equipment	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ic equipment:		
s, lenses, film	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ors	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
chines	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
nical pencils, and lighters:		
d pencils	10 percent of manufacturers' price	Repeal, June 22, 1965.
s	10 cents each, not to exceed 10 percent of manufacturers' price.	Repeal, June 22, 1965.
	2 cents per 1,000, not to exceed 10 percent of manufacturers' price.	Repeal, June 22, 1965.
	5½ cents per 1,000	Repeal, June 22, 1965.
vices:		
and cabarets:		
l admissions	1 cent for each 10 cents in excess of $1	Repeal, noon, Dec. 31, 1965.
acks	1 cent for each 5 cents of full price	Repeal, noon, Dec. 31, 1965.
ts	10 percent of bill	Repeal, noon, Dec. 31, 1965.
	20 percent of annual dues, if in excess of $10	Repeal, Jan. 1, 1966.
tions:		
nd toll telephone service and teletypewriter service	10 percent of amount billed	Reduce to 3 percent, Jan. 1, 1966;[4] restore to 10 percent, Apr. 1, 1966; re-

TABLE

PA

Automotive and related items:		
Trucks, buses, and truck trai	10 percent of amount billed	repeal, Jan. 1, 1969.
Passenger automobiles	10 percent of amount billed	Repeal, Jan. 1, 1966.
Automobile parts and access	8 percent of amount billed	Repeal, Jan. 1, 1966.
Tires for use on highway veh	5 percent of amount paid	Repeal, Jan. 1, 1966.
Inner tubes for tires	10 percent of amount paid	Extend rate on permanent basis.
Tread rubber		Repeal, July 1, 1965.
Petroleum products:		
Gasoline	10 cents per $100 of value	
Lubricating oil	4 cents per $100 of value	
Entertainment and recreational e ment:	11 cents per $100 of value	
Pistols and revolvers	4 cents per $100 of value but no more than	Repeal, Jan. 1, 1966.
Firearms, shells, and cartridg		
Fishing equipment		

[1] Rates based generally on manufacturers
noted.
[2] Repealed 1926; reimposed 1932, rate 2 pe
[3] Rate increased to 5 percent in 1919, redu
pealed in 1928; reimposed in 1932, rate 3 perc
[4] Rate was reduced to 6 percent on Jan. 1
of the Excise Tax Reduction Act of 1965 bu
of 1966 restored the 7-percent rate effective M

PART B

Facilities and services:		
Communications:		
General telephone		
Toll telephone		
Transportation of persons by air.[3]		
Other excise taxes:		
Wagering:		
Wagers (except parimutuel).		
Occupation of accepting wagers.		
Coin-operated gaming de-		

51, $150.
1956–61, $1.50.

Repealed 1916; reimpose
nts or over. In 1919,
its; 10 cents if over 5
per message if ch
9; 20 cents if ch
ed to all mo

TABLE I. *Excise taxes in effect Jan. 1, 1967*—Continued

Internal Revenue Code section No.	Item	Rates
	Tobacco, cigars, cigarettes, and cigarette papers and tubes:	
	Cigars:	
5701	Small cigars, weighing not more than 3 pounds per thousand	75 cents per 1,000.
5701	Large cigars, weighing more than 3 pounds per thousand if removed to retail at—	
	Not over 2½ cents	$2.50 per 1,000.
	Over 2½ cents, not over 4 cents	$3 per 1,000.
	Over 4 cents, not over 6 cents	$4 per 1,000.
	Over 6 cents, not over 8 cents	$7 per 1,000.
	Over 8 cents, not over 15 cents	$10 per 1,000.
	Over 15 cents, not over 20 cents	$15 per 1,000.
	Over 20 cents	$20 per 1,000.
	Cigarettes:	
5701	Small cigarettes, weighing not more than 3 pounds per thousand.	$4 per 1,000.
5701	Large cigarettes, weighing more than 3 pounds per thousand	$8.40 per 1,000.
	Cigarette paper and tubes:	
5701	Paper, each set or book containing over 25 papers	½ cent per 50 or fraction.
5701	Tubes	1 cent per 50 or fraction.
	Machineguns and certain other firearms:	
	Special occupational taxes:	
	Machineguns, etc.:	
5801	Importers or manufacturers	$500 per year.
5801	Dealers other than pawnbrokers	$200 per year.
5801	Pawnbrokers	$300 per year.
	Certain short 2 barreled firearms:	
5801	Manufacturers	$25 per year.
5801	Dealers	$10 per year.
	Transfer taxes:	
5811	Machineguns	$200 per firearm.
5811	Certain short 2 barreled firearms	$5 per firearm.

[1] On Apr. 1, 1968, rate falls to 2 percent and on Jan. 1, 1969, rate will be reduced to 1 percent.

[2] When gasoline is used otherwise than in a highway motor vehicle, user may claim a credit of 2 cents per gallon of tax paid against income tax due, or obtain a refund when the claim exceeds income tax liability. This provision also applies to local transit systems. In the case of farmers, the entire amount of tax paid (4 cents per gallon) may be claimed as a credit or refunded.

[3] When oil is used otherwise than in a highway motor vehicle, user may claim a credit for tax paid against income tax due or obtain a refund where the claim exceeds income tax liability.

[4] On Apr. 1, 1968, rate falls to 1 percent and expires Jan. 1, 1969.

[5] To be repealed, effective Jan. 1, 1968.

NOTE.—The above table does not include the interest equalization tax which was enacted in 1964.

		reduce to 6 percent, Jan. 1, 1966;[2] restore to 7 percent, Mar. 16, 1966; reduce to 2 percent, Apr. 1, 1968;[2] reduce to 1 percent, Jan. 1, 1969.[2]
parts and accessories (except truck parts)	8 percent of manufacturers' price	Extend 8 percent rate to Jan. 1, 1966, and then repeal, Jan. 1, 1966.[2 3]
and cutting oil:		
; oil	3 cents per gallon	Repeal, Jan. 1, 1966.[2]
ıting oil	6 cents per gallon	Refund tax for oil not used in highway motor vehicles, beginning Jan. 1, 1966.
's, freezers, and air-conditioning units:		
rators and freezers	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ıtained air-conditioning units	10 percent of manufacturers' price	Repeal, June 22, 1965.[1 2]
;, and oil appliances	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ıt bulbs	10 percent of manufacturers' price	Repeal, Jan. 1, 1966.[2]
;elevision sets, phonographs, records, etc	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
;ruments	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ɔds, except fishing equipment	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ic equipment:		
ıs, lenses, film	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ors	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ıchines	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
ınical pencils, and lighters:		
ıd pencils	10 percent of manufacturers' price	Repeal, June 22, 1965.
s	10 cents each, not to exceed 10 percent of manufacturers' price.	Repeal, June 22, 1965.
	2 cents per 1,000, not to exceed 10 percent of manufacturers' price.	Repeal, June 22, 1965.
	5½ cents per 1,000	Repeal, June 22, 1965.
;vices:		
and cabarets:		
l admissions	1 cent for each 10 cents in excess of $1	Repeal, noon, Dec. 31, 1965.
acks	1 cent for each 5 cents of full price	Repeal, noon, Dec. 31, 1965.
ts	10 percent of bill	Repeal, noon, Dec. 31, 1965.
	20 percent of annual dues, if in excess of $10	Repeal, Jan. 1, 1966.
tions:		
nd toll telephone service and teletypewriter service	10 percent of amount billed	Reduce to 3 percent, Jan. 1, 1966;[4] restore to 10 percent, Apr. 1, 1966; re-

TABLE

PA

Automotive and related items:		
Trucks, buses, and truck trai		
Passenger automobiles		
Automobile parts and access		
Tires for use on highway veh		
Inner tubes for tires		
Tread rubber		
Petroleum products:		
Gasoline		
Lubricating oil		
Entertainment and recreational e ment:		
Pistols and revolvers		
Firearms, shells, and cartridg		
Fishing equipment		

[1] Rates based generally on manufacturers noted.
[2] Repealed 1926; reimposed 1932, rate 2 per
[3] Rate increased to 5 percent in 1919, redu pealed in 1928; reimposed in 1932, rate 3 perc
[4] Rate was reduced to 6 percent on Jan. 1 of the Excise Tax Reduction Act of 1965 bu of 1966 restored the 7-percent rate effective M

PART B

Facilities and services:		
Communications:		
General telephone		
Toll telephone		
Transportation of persons by air.[3]		
Other excise taxes:		
Wagering:		
Wagers (except parimutuel).		
Occupation of accepting wagers.		
Coin-operated gaming de-		

duce to 1 percent, Apr. 1, 1968; repeal, Jan. 1, 1969.
Repeal, Jan. 1, 1966.
Repeal, Jan. 1, 1966.
Repeal, Jan. 1, 1966.
Extend rate on permanent basis.
Repeal, July 1, 1965.

	10 percent of amount billed	
	10 percent of amount billed	
	8 percent of amount billed	
	5 percent of amount paid	
	10 percent of amount paid	
	10 cents per $100 of value	Repeal, Jan. 1, 1966.
	4 cents per $100 of value	
	11 cents per $100 of value	
	4 cents per $100 of value but no more than	

Repealed 1916; reimposed
nts or over. In 1919,
its; 10 cents if over 50
per message if ch
9; 20 cents if ch
ed to all mo

51, $150.
1956–61, $1.50.

TABLE II. *Changes made by the Excise Tax Reduction Act of 1965 and the Tax Adjustment Act of 1966*

Internal Revenue Code section No.	Item taxed	Rates prior to acts	Action taken and effective date
	Retailers' excise taxes:		
4001	Jewelry	10 percent of retail price	Repeal, June 22, 1965.
4011	Furs	10 percent of retail price	Repeal, June 22, 1965.
4021	Toilet preparations	10 percent of retail price	Repeal, June 22, 1965.
4031	Luggage, handbags, etc	10 percent of retail price	Repeal, June 22, 1965.
	Manufacturers' excise taxes:		
4061	Passenger automobiles	10 percent of manufacturers' price	Reduce to 7 percent, June 22, 1965;[1 2] reduce to 6 percent, Jan. 1, 1966;[2] restore to 7 percent, Mar. 16, 1966; reduce to 2 percent, Apr. 1, 1968;[2] reduce to 1 percent, Jan. 1, 1969.[2]
4061	Automobile parts and accessories (except truck parts)	8 percent of manufacturers' price	Extend 8 percent rate to Jan. 1, 1966, and then repeal, Jan. 1, 1966.[2 3]
4091	Lubricating and cutting oil:		
	Cutting oil	3 cents per gallon	Repeal, Jan. 1, 1966.[2]
	Lubricating oil	6 cents per gallon	Refund tax for oil not used in highway motor vehicles, beginning Jan. 1, 1966.
4111	Refrigerators, freezers, and air-conditioning units:		
	Refrigerators and freezers	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
	Self-contained air-conditioning units	10 percent of manufacturers' price	Repeal, June 22, 1965.[1 2]
4121	Electric, gas, and oil appliances	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
4131	Electric light bulbs	10 percent of manufacturers' price	Repeal, Jan. 1, 1966.[2]
4141	Radio and television sets, phonographs, records, etc	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
4151	Musical instruments	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
4161	Sporting goods, except fishing equipment	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
4171	Photographic equipment:		
	Cameras, lenses, film	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
	Projectors	5 percent of manufacturers' price	Repeal, June 22, 1965.[2]
4191	Business machines	10 percent of manufacturers' price	Repeal, June 22, 1965.[2]
4201	Pens, mechanical pencils, and lighters:		
	Pens and pencils	10 percent of manufacturers' price	Repeal, June 22, 1965.
	Lighters	10 cents each, not to exceed 10 percent of manufacturers' price.	Repeal, June 22, 1965.
4211	Matches:		
	Plain	2 cents per 1,000, not to exceed 10 percent of manufacturers' price.	Repeal, June 22, 1965.
	Fancy	5½ cents per 1,000	Repeal, June 22, 1965.
	Facilities and services:		
4231	Admissions and cabarets:		
	General admissions	1 cent for each 10 cents in excess of $1	Repeal, noon, Dec. 31, 1965.
	Race tracks	1 cent for each 5 cents of full price	Repeal, noon, Dec. 31, 1965.
	Cabarets	10 percent of bill	Repeal, noon, Dec. 31, 1965.
4241	Club dues	20 percent of annual dues, if in excess of $10	Repeal, Jan. 1, 1966.
4251	Communications:		
	Local and toll telephone service and teletypewriter service	10 percent of amount billed	Reduce to 3 percent, Jan. 1, 1966;[4] restore to 10 percent, Apr. 1, 1966; re-

IV. *History of selected excise taxes now in effect*

RT A. MANUFACTURERS EXCISE TAXES

	Imposed by Revenue Act of—	Original rate [1]	Present rate [1]	Other interim rates
lers	1917 [2]	3 percent	10 percent	1940, 2½ percent; 1941, 5 percent; 1951–56, 8 percent.
	1917 [3]	3 percent	7 percent	1940, 3½ percent; 1941–51, 7 percent; 1951–65, 10 percent.[4]
pries	1918 [5]	5 percent	8 percent	1940, 2½ percent; 1941–51. 5 percent.
icles	1918 [6]	5 percent	10 cents per pound.	1940, 2½ cents; 1941, 5 cents; 1956–61, 8 cents.
	1918 [6]	5 percent	10 cents per pound.	1940, 4½ cents; 1941–61, 9 cents.
	1956	3 cents per pound.	5 cents per pound.	1956–61, 3 cents.
	1932	1 cent per gallon.	4 cents per gallon.	1940, 1½ cents; 1951, 2 cents; 1956–59, 3 cents.
	1932	4 cents per gallon.	6 cents per gallon.	1940–42, 4½ cents.
uip-				
	1926	10 percent	10 percent	1940–54, 11 percent.
es	1918 [7]	10 percent	11 percent	1932–40, 10 percent.
	1917 [8]	3 percent	10 percent	1951–54, 15 percent.

sale price unless otherwise

cent.

ced to 3 percent in 1926, re-
ent.

, 1966, under the provisions
t the Tax Adjustment Act
ar. 16, 1966.

[5] Rate reduced to 2½ percent in 1924, repealed in 1926; reimposed in 1932, rate 2 percent. After Jan. 1, 1966 rate applied to truck parts only.

[6] Rate reduced to 2½ percent in 1924, repealed in 1926; reimposed in 1932, rate per pound: Tires, 2¼ cents; tubes, 4 cents.

[7] Repealed 1926; reimposed 1932.

[8] Rate increased to 10 percent in 1919, repealed in 1922; reimposed in 1932, rate 10 percent; repealed in 1938; reimposed in 1941, rate 10 percent.

. TAXES ON FACILITIES AND SERVICES, ETC.

Imposed by Revenue Act of—	Unit of tax	Original rate	Present rate	Other interim rates
1941	Amount charged	6 percent	10 percent	1942, 10 percent; 1944–54, 15 percent.[1]
1914	Amount charged	1 cent per message.[2]	10 percent	1941, 10 percent; 1942, 20 percent; 1944–54, 25 percent.[1]
1941	Amount paid	5 percent	5 percent	1942, 10 percent; 1944, 15 percent; 1954–62, 10 percent.
1951	Amount of wager—	10 percent	10 percent	
1951	Per year	$50	$50	
1941	Each device per	$50	$250	1942, $100; 1950–

A tax was imposed on d
spirits were again subject to t
also on wine and beer, and al
The dates on which rate

Effective date	*Rate (1*
Aug. 1, 1862	
Mar. 8, 1864	
July 1, 1864	
Jan. 1, 1865	
July 21, 1868	
Aug. 1, 1872	

Effective date	*Rate (*
Aug. 1, 1862	
Mar. 4, 1863	
Apr. 1, 1864	
June 14, 1898	
July 1, 1901	

Effective date	
Aug. 1, 1862	Wine made
July 1, 1864	Wine made Wine made grapes, cu ries.
Aug. 1, 1866	Wine made grapes, cu ries. Wines made wine or cl imitation
July 21, 1868	Wines made wine or c domestic wine prod
Aug. 1, 1872	Wines made wine or other win
July 1, 1898	Wines made wine or other win

Oct. 23,

TABLE V

Effective date	U per win
Sept. 9, 1916	
Oct. 4, 1917	
Feb. 25, 1919	
June 30, 1928	
Jan. 12, 1934	
June 27, 1936	
July 1, 1940	
Oct. 1, 1941	
Nov. 1, 1942	
Apr. 1, 1944	
Nov. 1, 1951	
Jan. 1, 1955	

[1] Unit of tax is a wine gallon.

Cigars valued at—
Not over $5 per 1,000
Over $5, not over $8
Over $8, not over $10
Over $10, not over $12
Over $12, not over $15
Over $15, not over $20
Over $20, not over $30
Over $30, not over $45
Over $45

Cigars of all descriptions

Cigars weighing more than 3 pounds
Cigars weighing less than 3 pounds

[1] And 20 percent.

			duce to 1 percent, Apr. 1, 1968; repeal, Jan. 1, 1969.
	Private communications services	10 percent of amount billed	Repeal, Jan. 1, 1966.
	Telegraph service	10 percent of amount billed	Repeal, Jan. 1, 1966.
	Wire and equipment service	8 percent of amount billed	Repeal, Jan. 1, 1966.
4261	Transportation of persons by air	5 percent of amount paid	Extend rate on permanent basis.
4286	Safe deposit boxes	10 percent of amount paid	Repeal, July 1, 1965.
	Miscellaneous taxes:		
	Documentary stamp taxes:		
	Bond and stock issues:		
4301	Stock, except mutual funds	10 cents per $100 of value	Repeal, Jan. 1, 1966.
4301	Mutual fund shares	4 cents per $100 of value	
4311	Bonds	11 cents per $100 of value	
	Bond and stock transfers:		
4321	Stock	4 cents per $100 of value but no more than 8 cents per share or less than 4 cents per sale.	
4331	Bonds	5 cents per $100 of value	
4361	Conveyances	55 cents per $500 of value	Repeal, Jan. 1, 1968.
4451	Playing cards	13 cents per pack	Repeal, June 22, 1965.[2]
4461	Coin-operated amusement devices (not including gaming devices).	$10 per year per device	Repeal, July 1, 1965.
4471	Bowling alleys, billiard and pool tables	$20 per year per alley or table	Repeal, July 1, 1965.
	Alcohol and tobacco taxes:		
	Alcoholic beverages:		
5001	Distilled spirits	$10.50 per proof-gallon	Extend rate on permanent basis.[5]
5051	Beer	$9 per barrel	Extend rate on permanent basis.[5]
5041	Wines	Various rates	Extend rates on permanent basis.[5]
	Tobacco:		
5701	Cigarettes	8 cents per pack	Extend rate on permanent basis.[5]
5701	Chewing and smoking tobacco and snuff	10 cents per pound	Repeal, Jan. 1, 1966.

[1] Provision is made for refunds to consumers who purchased item after May 14, 1965, and before June 22, 1965.
[2] Provision is made for floor stock refunds.
[3] The 8 percent rate on automobile parts and accessories was scheduled to be reduced to 5 percent on July 1, 1965. The Excise Tax Reduction Act of 1965 extended this rate through Dec. 31, 1965, and provided that, effective Jan. 1, 1966, the rate would apply to truck parts only.
[4] The 10 percent rate on local telephone service was scheduled to expire on June 30, 1965, but was extended through Dec. 31, 1965, by the Excise Tax Reduction Act of 1965.
[5] These rates were scheduled to be reduced on July 1, 1965, to pre-Korean war levels but were made permanent by the Excise Tax Reduction Act of 1965.

TABLE III. *Excise taxes allocated to the highway trust fund*

	Unit of tax	Rates in effect at present	Rates to be effective Oct. 1, 1972
Retailers: Diesel and special motor fuel	Per gallon	4 cents	1½ cents.
Manufacturers:			
Gasoline	Per gallon	4 cents	1½ cents.
Lubricating oil used in highway vehicles	Per gallon	6 cents	6 cents.
Trucks, buses, trailers	Manufacturers sale price	10 percent	5 percent.
Truck parts	Manufacturers sale price	8 percent	5 percent.
Tires	Per pound	10 cents	5 cents.
Tubes	Per pound	10 cents	9 cents.
Tread rubber	Per pound	5 cents	None.
Other: Use tax on certain highway vehicles	Per 1,000 pounds per year	$3	None.

IV. *History of selected excise taxes now in effect*

RT A. MANUFACTURERS EXCISE TAXES

	Imposed by Revenue Act of—	Original rate [1]	Present rate [1]	Other interim rates
lers	1917 [2]	3 percent	10 percent	1940, 2½ percent; 1941, 5 percent; 1951–56, 8 percent.
	1917 [3]	3 percent	7 percent	1940, 3½ percent; 1941–51, 7 percent; 1951–65, 10 percent.[4]
ories	1918 [5]	5 percent	8 percent	1940, 2½ percent; 1941–51. 5 percent.
icles	1918 [6]	5 percent	10 cents per pound.	1940, 2½ cents; 1941, 5 cents; 1956–61, 8 cents.
	1918 [6]	5 percent	10 cents per pound.	1940, 4½ cents; 1941–61, 9 cents.
	1956	3 cents per pound.	5 cents per pound.	1956–61, 3 cents.
	1932	1 cent per gallon.	4 cents per gallon.	1940, 1½ cents; 1951, 2 cents; 1956–59, 3 cents.
	1932	4 cents per gallon.	6 cents per gallon.	1940–42, 4½ cents.
quip-				
	1926	10 percent	10 percent	1940–54, 11 percent.
es	1918 [7]	10 percent	11 percent	1932–40, 10 percent.
	1917 [8]	3 percent	10 percent	1951–54, 15 percent.

' sale price unless otherwise
cent.
ced to 3 percent in 1926, re-
ent.
, 1966, under the provisions
it the Tax Adjustment Act
ar. 16, 1966.

[5] Rate reduced to 2½ percent in 1924, repealed in 1926; reimposed in 1932, rate 2 percent. After Jan. 1, 1966 rate applied to truck parts only.
[6] Rate reduced to 2½ percent in 1924, repealed in 1926; reimposed in 1932, rate per pound: Tires, 2¼ cents; tubes, 4 cents.
[7] Repealed 1926; reimposed 1932.
[8] Rate increased to 10 percent in 1919, repealed in 1922; reimposed in 1932, rate 10 percent; repealed in 1938; reimposed in 1941, rate 10 percent.

. TAXES ON FACILITIES AND SERVICES, ETC.

Imposed by Revenue Act of—	Unit of tax	Original rate	Present rate	Other interim rates
1941	Amount charged	6 percent	10 percent	1942, 10 percent; 1944–54, 15 percent.[1]
1914	Amount charged	1 cent per message.[2]	10 percent	1941, 10 percent; 1942, 20 percent; 1944–54, 25 percent.[1]
1941	Amount paid	5 percent	5 percent	1942, 10 percent; 1944, 15 percent; 1954–62, 10 percent.
1951	Amount of wager—	10 percent	10 percent	
1951	Per year	$50	$50	
1941	Each device per	$50	$250	1942, $100; 1950–

A tax was imposed on d
spirits were again subject to t
also on wine and beer, and all
The dates on which rate

Effective date	*Rate (1*
Aug. 1, 1862	
Mar. 8, 1864	
July 1, 1864	
Jan. 1, 1865	
July 21, 1868	
Aug. 1, 1872	

Effective date	*Rate (*
Aug. 1, 1862	
Mar. 4, 1863	
Apr. 1, 1864	
June 14, 1898	
July 1, 1901	

Effective date	
Aug. 1, 1862	Wine made
July 1, 1864	Wine made Wine made grapes, cu ries.
Aug. 1, 1866	Wine made grapes, cu ries. Wines made wine or cl imitation
July 21, 1868	Wines made wine or c domestic wine prod
Aug. 1, 1872	Wines made wine or other win
July 1, 1898	Wines made wine or other win

Oct. 23,

TABLE V

Effective date	U per win
Sept. 9, 1916	
Oct. 4, 1917	
Feb. 25, 1919	
June 30, 1928	
Jan. 12, 1934	
June 27, 1936	
July 1, 1940	
Oct. 1, 1941	
Nov. 1, 1942	
Apr. 1, 1944	
Nov. 1, 1951	
Jan. 1, 1955	

[1] Unit of tax is a wine gallon.

Cigars valued at—
Not over $5 per 1,000
Over $5, not over $8
Over $8, not over $10
Over $10, not over $12
Over $12, not over $15
Over $15, not over $20
Over $20, not over $30
Over $30, not over $45
Over $45

Cigars of all descriptions

Cigars weighing more than 3 pounds
Cigars weighing less than 3 pounds

[1] And 20 percent.

TABLE V. *History of alcoholic beverage taxes*

A tax was imposed on distilled spirits in 1791 but was repealed in 1802. During the War of 1812, distilled spirits were again subject to tax for a brief period. The act of July 1, 1862, imposed a tax on distilled spirits and also on wine and beer, and all of these products have continued to be taxed to the present time.

The dates on which rate changes became effective and the rates of tax follow:

PART A. DISTILLED SPIRITS

Effective date	*Rate (per gallon)*	*Effective date*	*Rate (per gallon)*	*Effective date*	*Rate (per gallon)*
Aug. 1, 1862	$0.20	Mar. 4, 1875	$0.90	July 1, 1938	$2.25
Mar. 8, 1864	.60	Aug. 28, 1894	1.10	July 1, 1940	3.00
July 1, 1864	1.50	Oct. 4, 1917	3.20	Oct. 1, 1941	4.00
Jan. 1, 1865	2.00	Feb. 25, 1919	6.40	Nov. 1, 1942	6.00
July 21, 1868	.50	Dec. 6, 1933	1.10	Apr. 1, 1944	9.00
Aug. 1, 1872	.70	Jan. 12, 1934	2.00	Nov. 1, 1951	10.50

PART B. FERMENTED MALT LIQUOR (BEER)

Effective date	*Rate (per barrel)*	*Effective date*	*Rate (per barrel)*	*Effective date*	*Rate (per barrel)*
Aug. 1, 1862	$1.00	July 1, 1902	$1.00	July 1, 1940	$6.00
Mar. 4, 1863	.60	Oct. 23, 1914	1.50	Nov. 1, 1942	7.00
Apr. 1, 1864	1.00	Oct. 4, 1917	3.00	Apr. 1, 1944	8.00
June 14, 1898	2.00	Feb. 25, 1919	6.00	Nov. 1, 1951	9.00
July 1, 1901	1.60	Apr. 7, 1933	5.00		

PART C. WINES

Effective date	Kind	Container	Rate
Aug. 1, 1862	Wine made of grapes		$0.05 per gallon.
July 1, 1864	Wine made of grapes		$0.05 per gallon.
	Wine made of materials other than grapes, currants, rhubarb or berries.		$0.50 per gallon.
Aug. 1, 1866	Wine made of materials other than grapes, currants, rhubarb or berries.		$0.50 per gallon.
	Wines made in imitation of sparkling wine or champagne and bottled in imitation of imported wine.	Not more than 1 pint	$3 per dozen containers.
		More than 1 pint, not more than 1 quart.	$6 per dozen containers.
July 21, 1868	Wines made in imitation of sparkling wine or champagne, but not from domestic grapes, and certain other wine products.	Not more than 1 pint	$3 per dozen containers.
		More than 1 pint, not more than 1 quart.	$6 per dozen containers.
Aug. 1, 1872	Wines made in imitation of sparkling wine or champagne, and certain other wine products.	Not more than 1 pint	$0.10 per container.
		More than 1 pint, not more than 1 quart.	$0.20 per container.
July 1, 1898	Wines made in imitation of sparkling wine or champagne, and certain other wine products.	Not more than 1 pint	$0.10 per container.
		More than 1 pint, not more than 1 quart.	$0.20 per container.
	Sparkling or other wines	1 pint or less	$0.01 per container.
		More than 1 pint	$0.02 per container.
Oct. 23, 1914	Still wines	¼ pint or less	$0.00½.
		More than ¼ pint, not more than ½ pint.	$0.00½.
		More than ½ pint, not more than 1 pint.	$0.01.
		More than 1 pint, not more than 1 quart.	$0.02.
		Other	$0.08 per gallon.
	Sparkling and artificially carbonated wines.	½ pint or less	$0.05.
		More than ½ pint, not more than 1 pint.	$0.10.
		More than 1 pint, not more than 1 quart.	$0.20.
		Other	$0.20 per quart.
	Cordials and liqueurs	½ pint or less	$0.01½.
		More than ½ pint, not more than 1 pint.	$0.03.
		More than 1 pint, not more than 1 quart.	$0.06.
		Other	$0.24 per gallon.

. *History of alcoholic beverage taxes*—Continued

PART C. WINES—Continued

Still wines, of alcohol content—			Sparkling wines (per ½-pint unit)	Artificially carbonated wines (per ½-pint unit)	Cordials and liqueurs (per ½-pint unit)
nder 14 cent (per e gallon)	14 to 21 percent (per wine gallon)	21 to 24 percent (per wine gallon)			
Rate	*Rate*	*Rate*	*Rate*	*Rate*	*Rate*
$0. 04	$0. 10	$0. 25	$0. 03	$0. 01½	$0. 01½
. 08	. 20	. 50	. 06	. 03	. 03
. 16	. 40	1. 00	. 12	. 06	. 06
. 04	. 10	. 25	. 12	. 06	. 06
. 10	. 20	. 40	. 05	. 02½	. 02½
. 05	. 10	. 20	. 02½	. 01¼	. 01¼
. 06	. 18	. 30	. 03	. 01½	. 01½
. 08	. 30	. 65	. 07	. 03½	. 03½
. 10	. 40	1. 00	. 10	. 05	. 05
. 15	. 60	2. 00	. 15	. 10	. 10
. 17	. 67	2. 25	. 17	. 12	. 12
. 17	. 67	2. 25	[1] 3. 40	[1] 2. 40	[1] 1. 92

TABLE VI. *History of tobacco taxes*

PART A. CIGARS

[Rate per 1,000 cigars]

	Year effective		
	1862	1864	1866
	$1. 50	$3. 00	$2. 00
	2. 00	8. 00	2. 00
	2. 00	8. 00	4. 00
	2. 50	8. 00	4. 00
	2. 50	8. 00	[1] 4. 00
	2. 50	15. 00	[1] 4. 00
	3. 50	15. 00	[1] 4. 00
	3. 50	25. 00	[1] 4. 00
	3. 50	40. 00	[1] 4. 00

	Year effective		
	1867	1875	1883
	$5. 00	$6. 00	$3. 00

	Year effective			
	1897	1898	1901	1909
per 1,000	$3. 00	$3. 60	$3. 00	$3. 00
per 1,000	1. 00	1. 00	. 54	. 75

TABLE VII.—*Actual collections of excise taxes for selected fiscal years from 1934 through 1966*

[In millions of dollars]

Items taxed	1934	1940	1945	1950	1954	1960	1964	1965	1966
Cigars weighing more than 3 po to retail at—									
Less than 2½ cents	----------	----------	184.2	190.8	209.3	165.7	189.4	204.6	[1] 43.3
Over 2½ cents, not over 4	----------	----------	79.4	45.8	39.0	30.2	30.0	31.4	[1] 3.2
Over 4 cents, not over 5 c	----------	----------	86.6	95.0	110.1	120.2	176.9	195.8	[1] 40.9
Over 5 cents, not over 6 c	----------	----------	73.9	77.5	79.9	62.6	78.7	81.4	[1] 20.8
Over 6 cents, not over 7 c	----------	----------	----------	----------	18.0	71.9	128.1	152.2	159.3
Over 7 cents, not over 8 c	----------	----------	424.1	409.1	456.3	450.6	603.1	665.4	267.5
Over 8 cents, not over 15	----------	----------	----------	----------	----------	----------	----------	----------	----------
Over 15 cents, not over 20	----------	----------	----------	----------	----------	----------	----------	----------	----------
Over 20 cents	----------	----------	----------	----------	----------	----------	----------	----------	----------
Cigars weighing less than 3 po	----------	----------	----------	----------	----------	----------	----------	----------	----------
Total, manufactu	----------	----------	----------	----------	----------	----------	----------	----------	----------
Facilities and services:									
Admissions, general	----------	----------	----------	----------	----------	----------	----------	----------	----------
Cabaret [1]	----------	----------	----------	----------	----------	----------	----------	----------	----------
Club dues [1]	----------	----------	----------	----------	----------	----------	----------	----------	----------
neral telephone	----------	----------	----------	----------	----------	----------	----------	----------	----------
telephone, teleg	----------	----------	----------	----------	----------	----------	----------	----------	----------
ileage and w	----------	----------	----------	----------	----------	----------	----------	----------	----------
ation of p	----------	----------	----------	----------	----------	----------	----------	----------	----------
ion of o	----------	----------	----------	----------	----------	----------	----------	----------	----------

[1] 5 perc
[2] And

Effective date	
June 30, 1864	Valued at not
	Valued at ove
	Made wholly
Apr. 1, 1865	Valued at not
	Valued at ove
	Made wholly
Aug. 1, 1866	Valued at $8
	Valued at ove
	Valued at ove
Mar. 2, 1867	Cigarettes of
July 20, 1868	Cigarettes we
Mar. 3, 1875	Cigarettes we
May 1, 1883	Cigarettes we
July 24, 1897	Cigarettes we
June 14, 1898	Cigarettes we
July 1, 1901	Cigarettes we
July 1, 1910	Cigarettes we
Oct. 4, 1917	Cigarettes we
Nov. 2, 1917	Cigarettes we
Feb. 25, 1919	Cigarettes we
July 1, 1940	Cigarettes we
Nov. 1, 1942	Cigarettes we
Nov. 1, 1951	Cigarettes we

TABLE V. *History of alcoholic beverage taxes*—Continued

PART C. WINES—Continued

Effective date	Still wines, of alcohol content— Under 14 percent (per wine gallon)	14 to 21 percent (per wine gallon)	21 to 24 percent (per wine gallon)	Sparkling wines (per ½-pint unit)	Artificially carbonated wines (per ½-pint unit)	Cordials and liqueurs (per ½-pint unit)
	Rate	*Rate*	*Rate*	*Rate*	*Rate*	*Rate*
Sept. 9, 1916	$0. 04	$0. 10	$0. 25	$0. 03	$0. 01½	$0. 01½
Oct. 4, 1917	. 08	. 20	. 50	. 06	. 03	. 03
Feb. 25, 1919	. 16	. 40	1. 00	. 12	. 06	. 06
June 30, 1928	. 04	. 10	. 25	. 12	. 06	. 06
Jan. 12, 1934	. 10	. 20	. 40	. 05	. 02½	. 02½
June 27, 1936	. 05	. 10	. 20	. 02½	. 01¼	. 01¼
July 1, 1940	. 06	. 18	. 30	. 03	. 01½	. 01½
Oct. 1, 1941	. 08	. 30	. 65	. 07	. 03½	. 03½
Nov. 1, 1942	. 10	. 40	1. 00	. 10	. 05	. 05
Apr. 1, 1944	. 15	. 60	2. 00	. 15	. 10	. 10
Nov. 1, 1951	. 17	. 67	2. 25	. 17	. 12	. 12
Jan. 1, 1955	. 17	. 67	2. 25	[1] 3. 40	[1] 2. 40	[1] 1. 92

[1] Unit of tax is a wine gallon.

TABLE VI. *History of tobacco taxes*

PART A. CIGARS

[Rate per 1,000 cigars]

	Year effective 1862	1864	1866
Cigars valued at—			
Not over $5 per 1,000	$1. 50	$3. 00	$2. 00
Over $5, not over $8	2. 00	8. 00	2. 00
Over $8, not over $10	2. 00	8. 00	4. 00
Over $10, not over $12	2. 50	8. 00	4. 00
Over $12, not over $15	2. 50	8. 00	[1] 4. 00
Over $15, not over $20	2. 50	15. 00	[1] 4. 00
Over $20, not over $30	3. 50	15. 00	[1] 4. 00
Over $30, not over $45	3. 50	25. 00	[1] 4. 00
Over $45	3. 50	40. 00	[1] 4. 00

	Year effective 1867	1875	1883
Cigars of all descriptions	$5. 00	$6. 00	$3. 00

	Year effective 1897	1898	1901	1900
Cigars weighing more than 3 pounds per 1,000	$3. 00	$3. 60	$3. 00	$3. 00
Cigars weighing less than 3 pounds per 1,000	1. 00	1. 00	. 54	. 75

[1] And 20 percent.

. *History of alcoholic beverage taxes*—Continued

PART C. WINES—Continued

Still wines, of alcohol content—			Sparkling wines (per ½-pint unit)	Artificially carbonated wines (per ½-pint unit)	Cordials and liqueurs (per ½-pint unit)
nder 14 cent (per c gallon)	14 to 21 percent (per wine gallon)	21 to 24 percent (per wine gallon)			
Rate	*Rate*	*Rate*	*Rate*	*Rate*	*Rate*
$0. 04	$0. 10	$0. 25	$0. 03	$0. 01½	$0. 01½
. 08	. 20	. 50	. 06	. 03	. 03
. 16	. 40	1. 00	. 12	. 06	. 06
. 04	. 10	. 25	. 12	. 06	. 06
. 10	. 20	. 40	. 05	. 02½	. 02½
. 05	. 10	. 20	. 02½	. 01¼	. 01¼
. 06	. 18	. 30	. 03	. 01½	. 01½
. 08	. 30	. 65	. 07	. 03½	. 03½
. 10	. 40	1. 00	. 10	. 05	. 05
. 15	. 60	2. 00	. 15	. 10	. 10
. 17	. 67	2. 25	. 17	. 12	. 12
. 17	. 67	2. 25	[1] 3. 40	[1] 2. 40	[1] 1. 92

TABLE VI. *History of tobacco taxes*

PART A. CIGARS

[Rate per 1,000 cigars]

	Year effective		
	1862	1864	1866
----------	$1. 50	$3. 00	$2. 00
----------	2. 00	8. 00	2. 00
----------	2. 00	8. 00	4. 00
----------	2. 50	8. 00	4. 00
----------	2. 50	8. 00	[1] 4. 00
----------	2. 50	15. 00	[1] 4. 00
----------	3. 50	15. 00	[1] 4. 00
----------	3. 50	25. 00	[1] 4. 00
----------	3. 50	40. 00	[1] 4. 00

	Year effective		
	1867	1875	1883
----------	$5. 00	$6. 00	$3. 00

	Year effective			
	1897	1898	1901	1909
per 1,000----------	$3. 00	$3. 60	$3. 00	$3. 00
per 1,000----------	1. 00	1. 00	. 54	. 75

TABLE VII.—*Actual collections of excise taxes for selected fiscal years from 1934 through 1966*

[In millions of dollars]

Items taxed	1934	1940	1945	1950	1954	1960	1964	1965	1966
Cigars weighing more than 3 po to retail at—									
Less than 2½ cents			184.2	190.8	209.3	165.7	189.4	204.6	[1] 43.3
Over 2½ cents, not over 4			79.4	45.8	39.0	30.2	30.0	31.4	[1] 3.2
Over 4 cents, not over 5 c			86.6	95.0	110.1	120.2	176.9	195.8	[1] 40.9
Over 5 cents, not over 6 c			73.9	77.5	79.9	62.6	78.7	81.4	[1] 20.8
Over 6 cents, not over 7 c					18.0	71.9	128.1	152.2	159.3
Over 7 cents, not over 8 c			424.1	409.1	456.3	450.6	603.1	665.4	267.5
Over 8 cents, not over 15									
Over 15 cents, not over 20									
Over 20 cents									
Cigars weighing less than 3 po									

TABLE VI. *History of tobacco taxes*—Continued

PART A. CIGARS—Continued

[Rate per 1,000 cigars]

	Year effective			
	1917	1919	1926	1942
Cigars weighing more than 3 pounds per 1,000 if intended to retail at—				
Less than 2½ cents	$3.00	$4.00	$2.00	$2.50
Over 2½ cents, not over 4 cents	3.00	4.00	2.00	3.00
Over 4 cents, not over 5 cents	4.00	4.00	2.00	4.00
Over 5 cents, not over 6 cents	4.00	6.00	3.00	4.00
Over 6 cents, not over 7 cents	4.00	6.00	3.00	7.00
Over 7 cents, not over 8 cents	6.00	6.00	3.00	7.00
Over 8 cents, not over 15 cents	6.00	9.00	5.00	10.00
Over 15 cents, not over 20 cents	8.00	12.00	10.50	15.00
Over 20 cents	10.00	15.00	13.50	20.00
Cigars weighing less than 3 pounds per 1,000	1.00	1.50	.75	.75

PART B. CIGARETTES

Effective date	Description	Rate
June 30, 1864	Valued at not over $6 per 100 packages of 25 each, per 100 packages	$1.00
	Valued at over $6 per 100 packages of 25 each, per 100 packages	3.00
	Made wholly of tobacco, per 1,000 cigarettes	3.00
Apr. 1, 1865	Valued at not over $5 per 100 packages of 25 each, per package	.05
	Valued at over $5 per 100 packages of 25 each	(1)
	Made wholly of tobacco or of any substitutes therefor, per 1,000 cigarettes	10.00
Aug. 1, 1866	Valued at $8 per 1,000 or less, per 1,000 cigarettes	2.00
	Valued at over $8 and not over $12 per 1,000, per 1,000 cigarettes	4.00
	Valued at over $12 per 1,000, per 1,000 cigarettes	[2] 4.00
Mar. 2, 1867	Cigarettes of all descriptions, per 1,000 cigarettes	5.00
July 20, 1868	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	1.50
Mar. 3, 1875	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	1.75
May 1, 1883	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	.50
July 24, 1897	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	1.00
June 14, 1898	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	1.50
July 1, 1901	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	(3)
July 1, 1910	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	1.25
Oct. 4, 1917	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	1.65
Nov. 2, 1917	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	2.05
Feb. 25, 1919	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	3.00
July 1, 1940	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	3.25
Nov. 1, 1942	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	3.50
Nov. 1, 1951	Cigarettes weighing not more than 3 pounds per 1,000, per 1,000 cigarettes	4.00

[1] 5 percent.
[2] And 20 percent.
[3] Of wholesale value or price of not more than $2 per 1,000, $0.54; more than $2 per 1,000, $1.08.

s:									
uck trailers	5.0	7.9	20.8	123.6	149.9	271.9	350.9	425.4	460.1
es	32.5	59.4	2.6	452.1	867.5	1,331.3	1,746.0	1,887.7	1,492.2
	5.7	10.6	49.4	88.7	134.8	189.5	228.8	252.9	196.5
bber	27.6	41.6	75.3	151.8	152.6	304.5	411.5	440.5	481.8
	202.6	226.2	405.6	526.7	836.9	2,015.9	2,618.4	2,687.1	2,824.2
	25.3	31.2	92.9	77.6	68.0	81.7	76.3	76.1	90.8
s, air conditioners [1]	5.5	10.0	1.6	64.3	75.1	50.0	62.8	76.0	[1] .1
appliances [1]			12.1	80.4	97.4	69.3	77.6	81.0	[1] 5.4
			11.0	20.7	35.4	31.8	41.5	42.8	[1] 16.2
honographs [1]	3.2	6.1	4.8	42.1	135.5	169.5	197.6	221.8	[1] −3.8
			2.0	5.8	8.4	24.3	25.1	26.7	[1] 3.1
[1]			.9	8.9	9.2	18.0	21.7	25.8	[1] −1.5
pt fishing equipment) [1]	3.8		4.2	19.0	8.1	13.6	20.6	21.3	[1] 2.3
					4.6	5.8	7.3	7.4	7.9
ent [1]	.4		19.4	39.9	25.2	26.2	29.6	35.1	[1] 1.1
ols, and revolvers	2.6	3.8	3.1	9.8	11.2	17.6	19.3	22.4	27.4
			10.1	30.0	49.0	99.4	71.9	74.4	[1] 6.7
hters [1]					10.9	9.6	9.3	9.5	[1] 2.1
	7.0		9.4	8.9	9.4	5.3	4.4	4.4	[1] 1.1
	33.1	42.3	57.0	85.7					(1)
	10.8	7.8							(1)
	7.7								(1)
	4.7								(1)
, and soft drinks [1]	9.6								(1)
	3.1	.3	.3						(1)
ers	390.0	447.1	782.5	1,836.1	2,689.1	4,735.1	6,020.5	6,418.1	5,613.9
[1]	14.6	21.9	357.5	371.2	272.0	34.5	47.1	52.0	[1] 45.7
				41.5	38.3	49.6	41.0	43.6	[1] 35.7
	6.0	6.3	14.2	28.7	32.0	67.2	75.1	79.7	[1] 52.6
			133.6	247.3	359.5	426.2	530.6	620.9	907.9
raph, etc	19.3	26.4	208.0	312.3	388.9	291.1	360.3	458.1	
re and equipment					23.6	21.0	19.3		
rsons			234.2	228.7	247.4	255.5	106.1	125.9	139.6
l by pipeline [1]	10.4	11.5	16.3	18.9	29.7	.1			(1)

----------	----------	221.1	321.2	395.6	3.1	.3	.2	[1] .1
2.7	2.0	7.3	9.6	9.0	6.4	7.4	7.5	[1] 1.9
53.0	68.1	1,192.2	1,579.4	1,796.0	1,154.7	1,187.2	1,387.9	1,183.5
----------	----------	----------	----------	9.6	6.6	6.1	6.7	6.4
4.4	4.8	7.5	10.5	6.9	8.1	8.9	8.1	(1)
----------	----------	19.1	20.2	14.6	20.3	22.8	19.4	16.8
----------	----------	4.2	3.6	3.2	3.7	5.6	4.8	[1] .2
----------	----------	----------	----------	----------	38.3	100.2	102.0	104.2
----------	68.1	73.3	71.2	74.5	89.9	95.4	97.1	102.9
41.4	----------	----------	----------	----------	----------	----------	----------	(1)
----------	22.7	6.3	15.9	16.3	.4	----------	----------	(1)
----------	----------	129.0	----------	----------	----------	----------	----------	(1)
		[illegible]	[illegible]			----------	----------	(1)

TABLE VII.—*Actual collections of excise taxes for selected fiscal years from 1934 through 1966*

[In millions of dollars]

Items taxed	1934	1940	1945	1950	1954	1960	1964	1965	1966
Retailers excise taxes:									
Jewelry [1]			184.2	190.8	209.3	165.7	189.4	204.6	[1] 43.3
Furs [1]			79.4	45.8	39.0	30.2	30.0	31.4	[1] 3.2
Toilet preparations [1]			86.6	95.0	110.1	120.2	176.9	195.8	[1] 40.9
Luggage [1]			73.9	77.5	79.9	62.6	78.7	81.4	[1] 20.8
Diesel fuel					18.0	71.9	128.1	152.2	159.3
Total, retailers			424.1	409.1	456.3	450.6	603.1	665.4	267.5
Manufacturers excise taxes:									
Trucks, buses, and truck trailers	5.0	7.9	20.8	123.6	149.9	271.9	350.9	425.4	460.1
Passenger automobiles	32.5	59.4	2.6	452.1	867.5	1,331.3	1,746.0	1,887.7	1,492.2
Parts and accessories	5.7	10.6	49.4	88.7	134.8	189.5	228.8	252.9	196.5
Tires, tubes, tread rubber	27.6	41.6	75.3	151.8	152.6	304.5	411.5	440.5	481.8
Gasoline	202.6	226.2	405.6	526.7	836.9	2,015.9	2,618.4	2,687.1	2,824.2
Lubricating oil	25.3	31.2	92.9	77.6	68.0	81.7	76.3	76.1	90.8
Refrigerators, freezers, air conditioners [1]	5.5	10.0	1.6	64.3	75.1	50.0	62.8	76.0	[1] .1
Electric, gas, and oil appliances [1]			12.1	80.4	97.4	69.3	77.6	81.0	[1] 5.4
Electric light bulbs [1]			11.0	20.7	35.4	31.8	41.5	42.8	[1] 16.2
Radios, televisions, phonographs [1]	3.2	6.1	4.8	42.1	135.5	169.5	197.6	221.8	[1] −3.8
Phonograph records [1]			2.0	5.8	8.4	24.3	25.1	26.7	[1] 3.1
Musical instruments [1]			.9	8.9	9.2	18.0	21.7	25.8	[1] −1.5
Sporting goods (except fishing equipment) [1]	3.8		4.2	19.0	8.1	13.6	20.6	21.3	[1] 2.3
Fishing equipment					4.6	5.8	7.3	7.4	7.9
Photographic equipment [1]	.4		19.4	39.9	25.2	26.2	29.6	35.1	[1] 1.1
Firearms, shells, pistols, and revolvers	2.6	3.8	3.1	9.8	11.2	17.6	19.3	22.4	27.4
Business machines [1]			10.1	30.0	49.0	99.4	71.9	74.4	[1] 6.7
Pens, pencils, and lighters [1]					10.9	9.6	9.3	9.5	[1] 2.1
Matches [1]	7.0		9.4	8.9	9.4	5.3	4.4	4.4	[1] 1.1
Electrical energy [1]	33.1	42.3	57.0	85.7					(1)
Toilet preparations [1]	10.8	7.8							(1)
Furs [1]	7.7								(1)
Jewelry [1]	4.7								(1)
Candy, chewing gum, and soft drinks [1]	9.6								(1)
Other [1]	3.1	.3	.3						(1)
Total, manufacturers	390.0	447.1	782.5	1,836.1	2,689.1	4,735.1	6,020.5	6,418.1	5,613.9
Facilities and services:									
Admissions, general [1]	14.6	21.9	357.5	371.2	272.0	34.5	47.1	52.0	[1] 45.7
Cabaret [1]				41.5	38.3	49.6	41.0	43.6	[1] 35.7
Club dues [1]	6.0	6.3	14.2	28.7	32.0	67.2	75.1	79.7	[1] 52.6
General telephone			133.6	247.3	359.5	426.2	530.6	620.9	907.9
Toll telephone, telegraph, etc	19.3	26.4	208.0	312.3	388.9	291.1	360.3	458.1	
Wire mileage and wire and equipment					23.6	21.0	19.3		
Transportation of persons			234.2	228.7	247.4	255.5	106.1	125.9	139.6
Transportation of oil by pipeline [1]	10.4	11.5	16.3	18.9	29.7	.1			(1)

s:									
uck trailers	5.0	7.9	20.8	123.6	149.9	271.9	350.9	425.4	460.1
s	32.5	59.4	2.6	452.1	867.5	1,331.3	1,746.0	1,887.7	1,492.2
	5.7	10.6	49.4	88.7	134.8	189.5	228.8	252.9	196.5
bber	27.6	41.6	75.3	151.8	152.6	304.5	411.5	440.5	481.8
	202.6	226.2	405.6	526.7	836.9	2,015.9	2,618.4	2,687.1	2,824.2
	25.3	31.2	92.9	77.6	68.0	81.7	76.3	76.1	90.8
s, air conditioners [1]	5.5	10.0	1.6	64.3	75.1	50.0	62.8	76.0	[1] .1
appliances [1]			12.1	80.4	97.4	69.3	77.6	81.0	[1] 5.4
			11.0	20.7	35.4	31.8	41.5	42.8	[1] 16.2
honographs [1]	3.2	6.1	4.8	42.1	135.5	169.5	197.6	221.8	[1] −3.8
			2.0	5.8	8.4	24.3	25.1	26.7	[1] 3.1
[1]			.9	8.9	9.2	18.0	21.7	25.8	[1] −1.5
pt fishing equipment) [1]	3.8		4.2	19.0	8.1	13.6	20.6	21.3	[1] 2.3
					4.6	5.8	7.3	7.4	7.9
ent [1]	.4		19.4	39.9	25.2	26.2	29.6	35.1	[1] 1.1
ols, and revolvers	2.6	3.8	3.1	9.8	11.2	17.6	19.3	22.4	27.4
			10.1	30.0	49.0	99.4	71.9	74.4	[1] 6.7
hters [1]					10.9	9.6	9.3	9.5	[1] 2.1
	7.0		9.4	8.9	9.4	5.3	4.4	4.4	[1] 1.1
	33.1	42.3	57.0	85.7					(1)
	10.8	7.8							(1)
	7.7								(1)
	4.7								(1)
, and soft drinks [1]	9.6								(1)
	3.1	.3	.3						(1)
ers	390.0	447.1	782.5	1,836.1	2,689.1	4,735.1	6,020.5	6,418.1	5,613.9
[1]	14.6	21.9	357.5	371.2	272.0	34.5	47.1	52.0	[1] 45.7
				41.5	38.3	49.6	41.0	43.6	[1] 35.7
	6.0	6.3	14.2	28.7	32.0	67.2	75.1	79.7	[1] 52.6
			133.6	247.3	359.5	426.2	530.6	620.9	907.9
raph, etc	19.3	26.4	208.0	312.3	388.9	291.1	360.3	458.1	
re and equipment					23.6	21.0	19.3		
rsons			234.2	228.7	247.4	255.5	106.1	125.9	139.6
l by pipeline [1]	10.4	11.5	16.3	18.9	29.7	.1			(1)

		221.1	321.2	395.6	3.1	.3	.2	[1] .1
2.7	2.0	7.3	9.6	9.0	6.4	7.4	7.5	[1] 1.9
53.0	68.1	1,192.2	1,579.4	1,796.0	1,154.7	1,187.2	1,387.9	1,183.5
				9.6	6.6	6.1	6.7	6.4
4.4	4.8	7.5	10.5	6.9	8.1	8.9	8.1	(1)
		19.1	20.2	14.6	20.3	22.8	19.4	16.8
		4.2	3.6	3.2	3.7	5.6	4.8	[1] .2
					38.3	100.2	102.0	104.2
	68.1	73.3	71.2	74.5	89.9	95.4	97.1	102.9
41.4								(1)
	22.7	6.3	15.9	16.3	.4			(1)
		129.0						(1)
								(1)

Transportation of property [1]			221.1	321.2	395.6	3.1	.3	.2	[1] .1
Safe-deposit boxes [1]	2.7	2.0	7.3	9.6	9.0	6.4	7.4	7.5	[1] 1.9
Total, facilities and services	53.0	68.1	1,192.2	1,579.4	1,796.0	1,154.7	1,187.2	1,387.9	1,183.5
Other excise taxes:									
Wagering					9.6	6.6	6.1	6.7	6.4
Playing cards [1]	4.4	4.8	7.5	10.5	6.9	8.1	8.9	8.1	(1)
Coin-operated devices			19.1	20.2	14.6	20.3	22.8	19.4	16.8
Bowling alleys, billiard tables [1]			4.2	3.6	3.2	3.7	5.6	4.8	[1] .2
Use tax on certain vehicles						38.3	100.2	102.0	104.2
Sugar		68.1	73.3	71.2	74.5	89.9	95.4	97.1	102.9
Checks, drafts, etc. [1]	41.4								(1)
Coconut and other vegetable oils [1]		22.7	6.3	15.9	16.3	.4			(1)
Use of motor vehicles and boats [1]			129.0						(1)
Oleomargarine [1]	1.5	2.0	5.5	29.3					(1)
Other	1.1	5.0	1.0	1.3	4.4	1.1	1.3	1.5	4.2
Total, other	48.4	102.6	245.9	152.1	129.5	168.3	240.2	239.5	234.7
Documentary stamp taxes	62.2	33.9	58.0	74.1	83.1	131.2	162.7	178.2	146.5
Alcoholic beverage taxes:									
Distilled spirits	68.5	317.7	1,484.3	1,421.9	1,873.6	2,255.8	2,534.4	2,709.7	2,766.5
Rectification	4.8	11.9	32.5	30.1	25.0	22.1	25.4	24.6	27.5
Wines	3.4	8.1	47.4	72.6	78.7	98.8	107.8	110.2	110.3
Beer	163.3	264.6	638.7	667.4	769.8	796.2	887.4	905.7	887.3
Occupational and other	18.8	22.0	106.9	27.2	35.9	20.8	22.5	22.4	22.8
Total, alcoholic beverage	258.9	624.3	2,309.9	2,219.2	2,783.0	3,193.7	3,577.5	3,772.6	3,814.4
Tobacco taxes:									
Tobacco [1]	62.1	61.2	57.3	42.4	20.1	17.1	17.4	16.7	[1] 8.7
Cigars	11.8	13.0	36.7	42.2	45.6	49.9	56.3	60.9	57.7
Cigarettes	350.3	533.1	836.8	1,242.8	1,513.7	1,863.6	1,976.7	2,069.7	2,006.5
Other	1.0	1.3	1.4	1.0	.7	1.0	2.1	1.3	1.1
Total, tobacco	425.2	608.5	932.1	1,328.5	1,580.2	1,931.5	2,052.5	2,148.6	2,074.0
Total, excises	1,237.6	1,884.6	5,944.6	7,598.4	9,517.2	11,765.1	13,843.8	14,810.3	13,334.5

[1] Repealed.

NOTE.—The fiscal years for which collections are shown were selected to reflect the effect of major tax changes. 1934 shows the 1st full year effect of the 1932 act; 1940 reflects the changes made in the 1934, 1936, and 1938 acts and immediately preceded the World War II increases. 1945 shows the effect of the wartime increases of the 1941, 1942, and 1943 acts. 1950 was selected to show the level of collections just prior to the Korean war increases and 1954 shows the effect of those increases. 1960 shows decreases made in the 1954 act and increases resulting from the Highway Acts of 1956 and 1959.