FEDERAL EXCISE-TAX DATA

OCTOBER 1961

PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

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FEDERAL EXCISE-TAX DATA

TABLE I.—*Excise taxes in effect July 1, 1961*

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Liquor taxes:		
5001	Distilled spirits:		IV
	Domestic and imported	$10.50 per proof or wine gallon if below proof.[1]	
	Imported liqueurs and cordials		
	Imported perfumes containing distilled spirits		
5021	Rectified spirits and wines, additional tax	30 cents per proof gallon.	V
5022	Liqueurs and cordials (domestic)	$1.92 per wine gallon.	IV
5041	Wines:		IV
	Still wines according to alcohol content by volume:		
	Not over 14 percent	17 cents per wine gallon.	
	Over 14 percent to 21 percent	67 cents per wine gallon.	
	Over 21 percent to 24 percent	$2.25 per wine gallon.	
5001	Over 24 percent	$10.50 per proof or wine gallon.	
5041	Sparkling wines:		
	Champagne or sparkling wines	$3.40 per wine gallon.	
	Artificially carbonated wines	$2.40 per wine gallon.	
5001	Containing more than 24 percent alcohol	$10.50 per proof or wine gallon.	
5051	Beer	$9 per barrel.	IV
	Special occupational taxes:		IV
5111	Wholesale dealers in liquor	$255 per year.	
5121	Retail dealers in liquor	$54 per year.	
5081	Rectifiers:		V
	Less than 20,000 gallons a year	$110 per year.	
	20,000 gallons or more a year	$220 per year.	
5101	Manufacturers of stills	$55 per year.	IV
5101	Stills or condenser, each	$22.	
5131	Nonbeverage manufacturers, per annual withdrawals:		III
	Not more than 25 proof gallons	$25 per year.	
	Not more than 50 proof gallons	$50 per year.	
	More than 50 proof gallons	$100 per year.	
5091	Brewers:		IV
	Less than 500 barrels a year per brewery	$55 per year.	
	500 barrels or more a year per brewery	$110 per year.	
5111	Wholesale dealers in beer	$123 per year.	IV
5121	Retail dealers in beer	$24 per year.	IV
5121	Limited dealers in beer and wines	$2.20 per month.	IV
5701	Tobacco taxes:		
	Cigarettes:		IV
	Small, weighing not more than 3 pounds per 1,000	$4 per 1,000.	
	Large, weighing more than 3 pounds per 1,000 [2]	$8.40 per 1,000.	
	Cigars:		
	Small, weighing not more than 3 pounds per 1,000	75 cents per 1,000.	V
	Large, weighing more than 3 pounds per 1,000 if intended to retail at—		IV
	Not over 2½ cents	$2.50 per 1,000.	
	Over 2½ to 4 cents	$3 per 1,000.	
	Over 4 to 6 cents	$4 per 1,000.	
	Over 6 to 8 cents	$7 per 1,000.	
	Over 8 to 15 cents	$10 per 1,000.	
	Over 15 to 20 cents	$15 per 1,000.	
	Over 20 cents	$20 per 1,000.	
	Tobacco, chewing and smoking	10 cents per pound.	V
	Snuff	Do.	V
	Cigarette paper and tubes:		V
	Paper, each set or book containing over 25 papers	½ cent per 50 or fraction.	
	Cigarette tubes	1 cent per 50 or fraction.	

See footnotes at end of table, p. 4.

.E I.—*Excise taxes in effect July 1, 1961*—Continued

Item	Rates	For historica reference, see table—
(based on retailers' sales price):		II
ecial motor fuel for highway vehicles	4 cents per gallon.[3]	
cles [4]	10 percent.	
	Do.	
gs, etc	Do.	
ns [6]	Do.	
taxes (based generally on manufac-		
self-contained units	10 percent.	II
:		
, passenger and auto trailers [7]	Do.	IV
trucks, trailers, buses, road tractors	Do.	
cessories [8]	8 percent.	
type used on highway vehicles	10 cents per pound.	
	5 cents per pound.	
	10 cents per pound.	
r	5 cents per pound.	
ires	1 cent per pound.	II
s [10]	10 percent.	II
nd film (except commercial and indus-	Do.	II
nd pipe mechanical lighters [11]	10 cents per lighter, not to exceed 10 percent.	II
l oil appliances [12]	5 percent.	II
bs and tubes	10 percent.	II
and cartridges	11 percent.	IV
echanical pencils, ball-point pens [11]	10 percent.	II
	4 cents per gallon.[3]	IV
	2 cents per 1,000, not to exceed 10 percent.	II
	5½ cents per 1,000.	IV
horus	2 cents per 100.	V
nts [13]	10 percent.	II
	6 cents per gallon.	IV
	3 cents per gallon.	IV
nd phonograph records	10 percent.	II
vers	Do.	IV
ets, components, etc.[14]	Do.	IV
l quick-freeze units [12]	5 percent.	III, IV
nd equipment	10 percent.	II
omponents, etc.[14]	Do.	II
s:		
dmissions, on amount in excess of $1	1 cent for each 10 cents or major fraction.	IV
tickets, on amount in excess of $1 mul- l by number of admissions provided ket.	Do.	IV
og races	1 cent for each 5 cents or major fraction.	IV
xes or seats	10 percent of amount charged for similar accommodations.[16]	IV
r sales in excess of regular price	10 percent of excess charge.[16]	IV
ge by proprietor	50 percent of excess charge.	V
of gardens, etc.[17]	10 percent of taxable amount.	IV
itiation fees[18]	20 percent of amount paid.	IV
:		
phone service	10 percent of amount paid.	[19] III
ne service	Do.	[19] IV

TABLE I.—E

rnal nue le ion o.	Item
	Stamp taxes, documentary, etc.
11	Bond issues
31	Bond transfers
01	Stock issues
21	Stock transfers
51	Conveyances (deeds, instru realty).
71	Foreign insurance policies:
	Life, sickness, accident, tracts of reinsurance.
	Other
	Wagering:
01	Wagers (except parimutuel)
11	Occupation of accepting tax
	Certain other excise taxes:
71	Bowling alleys, billiard and
61	Coin-operated amusement d
	Amusement or music n
	Gaming devices[21]
51	Playing cards
31	Use tax on highway vehicles pounds.
	Sugar, coconut and palm oil:
01	Sugar (manufactured in Un
	Testing 92 sugar degre
	Each additional degree
	Testing less than 92 su
1	Coconut and palm oil pro cessing.
	Import taxes. (See table V.)
	Regulatory taxes:
	Adulterated butter and fille
	Adulterated or process
	Adulterated butte
1	Adulterated b
31	Manufacturer

TA

Internal Revenue Code Section No.	
4851	Cotton futures (
	Marihuana:
4741	Transfers t
4741	Transfers t
4751	Importers,
4751	Producers
4751	Practitioner
4751	Persons eng
4751	Millers
4751	Persons oth pense, or
	Opium:
4701	Opium and
4711	Opium for
4721	Importers, pounders
4721	Wholesale d
4721	Retail deal
4721	Practitioner
4721	Persons eng
4721	Persons no tion of li
4891	Silver bullion s selling price e
	Machineguns and ce
	Firearms (Natio
	Certain sho
5811	Sale or
5801	Manuf
5801	Dealers
	Machinegun
5811	Sale or
5801	Import
5801	Dealers
5801	Pawnb

NOTE.—Table I has been arranged Internal Revenue Code of 1954. The hi in this manner since they relate chiefly

[1] Drawback of $9.50 per proof gallon for nonbeverage purposes leaving a net

[2] Large cigarettes measuring over 6 inches as 1 cigarette, taxed as small cig

[3] Tax refunded in the case of gasolin used for farming purposes. Local trans per gallon on gasoline and diesel Purchasers of gasoline for nonhighway gallon. Purchasers of diesel or speci allowed an exemption of 2 cents per ga

[4] Fur-trimmed coats exempt when value of the next most valuable compon

[5] Exemptions include silver-plated blind, articles used for religious purpo eyeglasses, and buttons, insignia, etc Forces.

[6] Baby powders, oils, and lotions, bar on premises, and miniature samples of house salesmen for demonstration pur

[7] House trailers exempt.

[8] Rebuilt or reconditioned parts and a of the price which exceeds the value refund of the tax is granted where part the repair or replacement of farm equi plugs and storage batteries.

[9] Tires not more than 20 inches in dia in cross section if such tires are of all- or metal reinforcement, or tires of extru ing agent, exempt. Bicycle tires or tu

[10] Cash registers of the type used in

TABLE I.—*Excise taxes in effect July 1, 1961*—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Retailers' excise taxes (based on retailers' sales price):		III
4041	Diesel fuel and special motor fuel for highway vehicles	4 cents per gallon.[3]	
4011	Furs and fur articles [4]	10 percent.	
4001	Jewelry, etc [5]	Do.	
4031	Luggage, handbags, etc	Do.	
4021	Toilet preparations [6]	Do.	
	Manufacturers' excise taxes (based generally on manufacturers' sales price):		
4111	Air conditioners, self-contained units	10 percent.	III
4061	Automobiles, etc.:		
	Automobiles, passenger and auto trailers [7]	Do.	IV
	Automobile trucks, trailers, buses, road tractors	Do.	
	Parts and accessories [8]	8 percent.	
4071	Tires of the type used on highway vehicles	10 cents per pound.	
4071	Tires, other [9]	5 cents per pound.	
4071	Inner tubes	10 cents per pound.	
4071	Tread rubber	5 cents per pound.	
4071	Laminated tires	1 cent per pound.	III
4191	Business machines [10]	10 percent.	III
4171	Cameras, lenses and film (except commercial and industrial types).	Do.	III
4201	Cigarette, cigar, and pipe mechanical lighters [11]	10 cents per lighter, not to exceed 10 percent.	III
4121	Electric, gas, and oil appliances [12]	5 percent.	III
4131	Electric-light bulbs and tubes	10 percent.	III
4181	Firearms, shells, and cartridges	11 percent.	IV
4201	Fountain pens, mechanical pencils, ball-point pens [11]	10 percent.	III
4081	Gasoline	4 cents per gallon.[3]	IV
	Matches:		
4211	Ordinary	2 cents per 1,000, not to exceed 10 percent.	III
4211	Fancy wood	5½ cents per 1,000.	IV
4801	White phosphorus	2 cents per 100.	V
4151	Musical instruments [13]	10 percent.	III
4091	Oils:		
	Lubricating	6 cents per gallon.	IV
	Cutting	3 cents per gallon.	IV
4141	Phonographs [14] and phonograph records	10 percent.	III
4181	Pistols and revolvers	Do.	IV
4141	Radio receiving sets, components, etc.[14]	Do.	IV
4111	Refrigerators and quick-freeze units [12]	5 percent.	III, IV
4161	Sporting goods and equipment	10 percent.	III
4141	Television sets, components, etc.[14]	Do.	III
	Facilities and services:		
4231	Admissions:		
	General: [15]		
	Single admissions, on amount in excess of $1	1 cent for each 10 cents or major fraction.	IV
	Season tickets, on amount in excess of $1 multiplied by number of admissions provided by ticket.	Do.	IV
	Horse and dog races	1 cent for each 5 cents or major fraction.	IV
	Leases of boxes or seats	10 percent of amount charged for similar accommodations.[16]	IV
	Ticket broker sales in excess of regular price	10 percent of excess charge.[16]	IV
	Excess charge by proprietor	50 percent of excess charge.	V
	Cabarets, roof gardens, etc.[17]	10 percent of taxable amount.	IV
4241	Club dues and initiation fees[18]	20 percent of amount paid.	IV
4251	Communications:		
	General telephone service	10 percent of amount paid.	[19] III [19] IV
	Toll telephone service	Do.	
	Telegraph service	Do.	
	Teletypewriter exchange service	Do.	
	Wire mileage service	Do.	
	Wire and equipment service	8 percent of amount paid.	
4286	Leases of safe-deposit boxes	10 percent of amount collected.	IV
4261	Transportation of persons:		III
	Amounts paid, over 60 cents, generally [20]	10 percent of amount paid.	
	Seats and berths [20]	Do.	

See footnotes at end of table, p. 4.

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(based on retailers' sales price):		III
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1	Stock issues
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1	Foreign insurance policies:
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	Other
	Wagering:
1	Wagers (except parimutuel)
1	Occupation of accepting tax
	Certain other excise taxes:
1	Bowling alleys, billiard and
1	Coin-operated amusement c
	Amusement or music n
	Gaming devices[21]
1	Playing cards
1	Use tax on highway vehicles pounds.
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Internal Revenue Code Section No.	
4851	Cotton futures (
	Marihuana:
4741	Transfers t
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4751	Importers,
4751	Producers
4751	Practitioner
4751	Persons eng
4751	Millers
4751	Persons oth pense, or
	Opium:
4701	Opium and
4711	Opium for
4721	Importers, pounders
4721	Wholesale c
4721	Retail deal
4721	Practitioner
4721	Persons eng
4721	Persons no tion of li
4891	Silver bullion s selling price e
	Machineguns and ce
	Firearms (Natio
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[9] Tires not more than 20 inches in dia in cross section if such tires are of all- or metal reinforcement, or tires of extru ing agent, exempt. Bicycle tires or tul

[10] Cash registers of the type used in

amended by Public Law 86–432) tax on cocon t. 1, 1957, through June 30, 1963. Under Public igh June 30, 1963.

TABLE I.—*Excise taxes in effect July 1, 1961*—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
	Stamp taxes, documentary, etc.:		
4311	Bond issues	11 cents per $100 (or fraction) of face value.	IV
4331	Bond transfers	5 cents per $100 (or fraction) of face value.	IV
4301	Stock issues	10 cents per $100 (or major fraction) of actual value.	IV
4321	Stock transfers	4 cents per $100 (or major fraction) of actual value, not to exceed 8 cents per share.	IV
4361	Conveyances (deeds, instruments, or writing conveying realty).	55 cents on amount over $100 and not over $500; 55 cents on each additional $500 or fraction.	IV
4371	Foreign insurance policies:		
	Life, sickness, accident, annuity contracts, and contracts of reinsurance.	1 cent per dollar (or fraction) of premium.	III
	Other	4 cents per dollar (or fraction) of premium.	IV
	Wagering:		
4401	Wagers (except parimutuel)	10 percent of amount of wager.	III
4411	Occupation of accepting taxable wagers	$50 per year.	
	Certain other excise taxes:		
4471	Bowling alleys, billiard and pool tables	$20 per alley or table per year.	III
4461	Coin-operated amusement or gaming devices:		III
	Amusement or music machines	$10 per machine per year.	
	Gaming devices[21]	$250 per machine per year.	
4451	Playing cards	13 cents per pack of not more than 54.	IV
4481	Use tax on highway vehicles weighing more than 26,000 pounds.	$3 per 1,000 pounds per year.	III
	Sugar, coconut and palm oil:		V
4501	Sugar (manufactured in United States or imported):[22]		
	Testing 92 sugar degrees	0.465 cent per pound.	
	Each additional degree (fractions in proportion)	0.00875 cent per pound.	
	Testing less than 92 sugar degrees	0.5144 cent per pound.	
4511	Coconut and palm oil processed, first domestic processing.	3 cents per pound.[23]	
	Import taxes. (See table V.)		V
	Regulatory taxes:		
	Adulterated butter and filled cheese:		
	Adulterated or process butter:		
	Adulterated butter:		
4811	Adulterated butter	10 cents per pound.	
4821	Manufacturers	$600 per year.	
4821	Wholesale dealers	$480 per year.	
4821	Retail dealers	$48 per year.	
	Process butter:		
4811	Process butter	¼ cent per pound.	
4821	Manufacturers	$50 per year.	
	Filled cheese:		
4831	Domestic	1 cent per pound.	
4831	Imported, in addition to import duties	8 cents per pound.	
4841	Manufacturers, per factory	$400 per year.	
4841	Wholesale dealers	$250 per year.	
4841	Retail dealers	$12 per year.	
4881	Bank circulation, etc., taxes:		
	Circulation other than of national banks:		
	On average circulation outstanding:		
	Entire circulation, each month	1/12 of 1 percent.	
	Circulation exceeding 90 percent of capital each month (additional tax).	⅙ of 1 percent.	
	Circulation paid out	10 percent.	

See footnotes at end of table, p. 4.

BLE I.—*Excise taxes in effect July 1, 1961*—Continued

Item	Rates	For historica reference, se table—
subject to many conditions)	2 cents per pound.	
e		
registered persons	$1 per ounce.	
unregistered persons	$100 per ounce.	
manufacturers, and compounders	$24 per year.	
n	$1 per year.	
s	Do.	
aged in laboratory research	Do.	
s	Do.	
er than practitioners who deal in, dis- give away.	$3 per year.	
t		
coca leaves, etc	1 cent per ounce or fraction.	
smoking	$300 per pound.	
manufacturers, producers, and com-	$24 per year.	
dealers	$12 per year.	
ers	$3 per year.	
s	$1 per year.	
aged in laboratory research	Do.	
otherwise taxed, dispensing prepara- nited narcotic content.	Do.	
ales or transfers, of amount by which xceeds cost plus allowed expenses.	50 percent of excess.	
rtain other firearms:		
nal Firearms Act):		
rt 2-barrel guns:		
transfer	$5 per firearm.	
acturers	$25 per year.	
	$10 per year.	
s, silencers, etc.:		
transfer	$200 per firearm.	
ers or manufacturers	$500 per year.	
	$200 per year.	
rokers	$300 per year.	

-to conform to classifications in the historical tables have not been revised to years prior to 1954.

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

½ inches long, counting each 2¾ arettes.

e and diesel and special motor fuel t systems allowed a refund of 2 cents or special motor fuel purchased. use allowed a refund of 2 cents per al motor fuel for nonhighway use tion.

alue of fur is less than 3 times the ent material.

latware, watches designed for the es, surgical instruments, frames for used on uniforms of the Armed

ber and beauty supplies to be used toilet preparations sold to house-to- poses, exempt.

ccessories taxed only on that portion of a like part traded in. Credit or s or accessories are used or resold for pment, except in the case of spark

meter, and not more than 1¾ inches rubber construction without fabric led firing with internal wire fasten- es placed on new bicycles, exempt. registering over-the-counter retail

[13] Exemption is provided for musical instruments sold to religious organ zations for religious purposes.

[14] Tax does not apply to communication, detection, or navigation equi ment of the type used in commercial, military, or marine installations.

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

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

[17] Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges, exempt from cabar tax.

[18] Dues or membership fees of $10 or less exempt. Initiation fees of $10 less exempt unless dues or membership fees exceed $10. Nonprofit swim ming and skating facilities exempt under certain specified conditions.

[19] Classification of communications taxes changed by Excise Tax Tech nical Changes Act of 1958. In historical tables, old terminology is used an these items may be found listed under "Telephone, telegraph, radio, etc.

[20] Commutation or season tickets for single trips of less than 30 miles commutation tickets of 1 month or less, exempt. Transportation by moto vehicle or aircraft with seating capacity of less than 10 adult passenger including the driver or pilot, not subject to tax unless such vehicle c aircraft is operated on an established line and if gross takeoff weight aircraft is more than 12,500 pounds. Foreign travel in general exemp except those trips which begin and end in the United States or the 225-mil "buffer zone" in Canada and in Mexico.

[21] In the case of a device commonly known as a claw, crane, or digge machine, tax shall be at the rate of $10 per year (in lieu of $250) if the charg for each operation is not more than 10 cents, merchandise prizes do no exceed $1, device is operated by crank with nonelectric mechanism, and i not operated other than in connection with carnivals or county or Stat fairs.

[22] Tax to be terminated on Dec. 31, 1962.

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

TABLE II.—*Ex*

or taxes:
Distilled spirits
Beer
Wine:
Still wine:
Containing less than 14 per
Containing 14 to 21 percen
Containing 21 to 24 percen
Containing more than 24 p
Sparkling wines, liqueurs, cordi
Champagne or sparkling w
Liqueurs, cordials, etc.
Artificially carbonated win
cco taxes: Cigarettes
ufacturers' excises:
Passenger cars
Auto parts and accessories
ellaneous excises:
General telephone
Transportation of persons

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

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
its, occupational taxes:						
rage manufacturers, per annual with-						

Matches, ord
Musical instr
Phonographs
Photographic
Camer
Unexp
Quick freeze
Sporting goo
Television se
Tread rubber
Retailers' excise t

TABLE I.—*Excise taxes in effect July 1, 1961*—Continued

Internal Revenue Code Section No.	Item	Rates	For historical reference, see table—
4851	Cotton futures (subject to many conditions)	2 cents per pound.	
	Marihuana:		
4741	Transfers to registered persons	$1 per ounce.	
4741	Transfers to unregistered persons	$100 per ounce.	
4751	Importers, manufacturers, and compounders	$24 per year.	
4751	Producers	$1 per year.	
4751	Practitioners	Do.	
4751	Persons engaged in laboratory research	Do.	
4751	Millers	Do.	
4751	Persons other than practitioners who deal in, dispense, or give away.	$3 per year.	
	Opium:		
4701	Opium and coca leaves, etc	1 cent per ounce or fraction.	
4711	Opium for smoking	$300 per pound.	
4721	Importers, manufacturers, producers, and compounders.	$24 per year.	
4721	Wholesale dealers	$12 per year.	
4721	Retail dealers	$3 per year.	
4721	Practitioners	$1 per year.	
4721	Persons engaged in laboratory research	Do.	
4721	Persons not otherwise taxed, dispensing preparation of limited narcotic content.	Do.	
4891	Silver bullion sales or transfers, of amount by which selling price exceeds cost plus allowed expenses.	50 percent of excess.	
	Machineguns and certain other firearms:		
	Firearms (National Firearms Act):		
	Certain short 2-barrel guns:		
5811	Sale or transfer	$5 per firearm.	
5801	Manufacturers	$25 per year.	
5801	Dealers	$10 per year.	
	Machineguns, silencers, etc.:		
5811	Sale or transfer	$200 per firearm.	
5801	Importers or manufacturers	$500 per year.	
5801	Dealers	$200 per year.	
5801	Pawnbrokers	$300 per year.	

NOTE: Table I has been arranged to conform to classifications in the Internal Revenue Code of 1954. The historical tables have not been revised in this manner since they relate chiefly to years prior to 1954.

[1] Drawback of $0.50 per proof gallon is provided for distilled spirits used for nonbeverage purposes leaving a net tax of $1 per proof gallon.

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

[3] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

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

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

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

[7] House trailers exempt.

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

[9] Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tubing with internal wire fastening agent, exempt. Bicycle tires or tubes sold on new bicycles, exempt.

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

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

[12] Household-type appliances only.

[13] Exemption is provided for musical instruments sold to religious organizations for religious purposes.

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

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

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

[17] Admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt from cabaret tax.

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

[19] Classification of communications taxes changed by Excise Tax Technical Changes Act of 1958. In historical tables, old terminology is used and these items may be found listed under "Telephone, telegraph, radio, etc."

[20] Commutation or season tickets for single trips of less than 30 miles or commutation tickets of 1 month or less, exempt. Transportation by motor vehicle or aircraft with seating capacity of less than 10 adult passengers, including the driver or pilot, not subject to tax unless such vehicle or aircraft is operated on an established line and if gross takeoff weight of aircraft is more than 12,500 pounds. Foreign travel in general exempt, except those trips which begin and end in the United States or the 225-mile "buffer zone" in Canada and in Mexico.

[21] In the case of a device commonly known as a claw, crane, or digger machine, tax shall be at the rate of $10 per year (in lieu of $250) if the charge for each operation is not more than 10 cents, merchandise prizes do not exceed $1, device is operated by crank with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.

[22] Tax to be terminated on Dec. 31, 1962.

[23] Additional tax of 2 cents per pound if coconut oil is not from the Philippines, Trust Territories, or any possession of the United States. Under Public Law 85-235 (as amended by Public Law 86-432) tax on coconut oil was suspended from Oct. 1, 1957, through June 30, 1963. Under Public Law 86-37 (as amended by Public Law 86-432) tax on palm oil was suspended from July 1, 1959, through June 30, 1963.

BLE I.—*Excise taxes in effect July 1, 1961*—Continued

Item	Rates	For historica reference, se table—
(subject to many conditions)	2 cents per pound.	
registered persons	$1 per ounce.	
unregistered persons	$100 per ounce.	
manufacturers, and compounders	$24 per year.	
	$1 per year.	
	Do.	
aged in laboratory research	Do.	
	Do.	
ier than practitioners who deal in, dis- give away.	$3 per year.	
coca leaves, etc	1 cent per ounce or fraction.	
moking	$300 per pound.	
manufacturers, producers, and com-	$24 per year.	
dealers	$12 per year.	
ers	$3 per year.	
	$1 per year.	
aged in laboratory research	Do.	
otherwise taxed, dispensing prepara- nited narcotic content.	Do.	
ales or transfers, of amount by which xceeds cost plus allowed expenses.	50 percent of excess.	
rtain other firearms:		
nal Firearms Act):		
rt 2-barrel guns:		
transfer	$5 per firearm.	
acturers	$25 per year.	
	$10 per year.	
ns, silencers, etc.:		
transfer	$200 per firearm.	
ers or manufacturers	$500 per year.	
	$200 per year.	
rokers	$300 per year.	

to conform to classifications in the nstorical tables have not been revised to years prior to 1954.

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

½ inches long, counting each 2¾ arettes.

oil and diesel and special motor fuel t systems allowed a refund of 2 cents or special motor fuel purchased. use allowed a refund of 2 cents per al motor fuel for nonhighway use llon.

alue of fur is less than 3 times the ent material.

latware, watches designed for the es, surgical instruments, frames for used on uniforms of the Armed

ober and beauty supplies to be used toilet preparations sold to house-to- poses, exempt.

cessories taxed only on that portion of a like part traded in. Credit or s or accessories are used or resold for pment, except in the case of spark

meter, and not more than 1¾ inches rubber construction without fabric led tiring with internal wire fasten- es placed on new bicycles, exempt. registering over-the-counter retail

[13] Exemption is provided for musical instruments sold to religious organ zations for religious purposes.

[14] Tax does not apply to communication, detection, or navigation equi ment of the type used in commercial, military, or marine installations.

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

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

[17] Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges, exempt from cabar tax.

[18] Dues or membership fees of $10 or less exempt. Initiation fees of $10 less exempt unless dues or membership fees exceed $10. Nonprofit swi ming and skating facilities exempt under certain specified conditions.

[19] Classification of communications taxes changed by Excise Tax Tec nical Changes Act of 1958. In historical tables, old terminology is used an these items may be found listed under "Telephone, telegraph, radio, etc.

[20] Commutation or season tickets for single trips of less than 30 miles commutation tickets of 1 month or less, exempt. Transportation by mot vehicle or aircraft with seating capacity of less than 10 adult passenger including the driver or pilot, not subject to tax unless such vehicle aircraft is operated on an established line and if gross takeoff weight aircraft is more than 12,500 pounds. Foreign travel in general exemp except those trips which begin and end in the United States or the 225-mi "buffer zone" in Canada and in Mexico.

[21] In the case of a device commonly known as a claw, crane, or digg machine, tax shall be at the rate of $10 per year (in lieu of $250) if the charg for each operation is not more than 10 cents, merchandise prizes do n exceed $1, device is operated by crank with nonelectric mechanism, and not operated other than in connection with carnivals or county or Sta fairs.

[22] Tax to be terminated on Dec. 31, 1962.

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

TABLE II.—*Ex*

or taxes:
Distilled spirits
Beer
Wine:
Still wine:
Containing less than 14 per
Containing 14 to 21 percen
Containing 21 to 24 percen
Containing more than 24 p
Sparkling wines, liqueurs, cordi
Champagne or sparkling w
Liqueurs, cordials, etc
Artificially carbonated win
cco taxes: Cigarettes
ufacturers' excises:
Passenger cars
Auto parts and accessories
ellaneous excises:
General telephone
Transportation of persons

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

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
its, occupational taxes:						
rage manufacturers, per annual with-						

Matches, ordi
Musical instr
Phonographs
Photographic
Camer
Unexp
Quick freeze
Sporting goo
Television se
Tread rubber
Retailers' excise t
Diesel fuel u

TABLE II.—*Excise taxes scheduled to be reduced July 1, 1962*

	Unit of tax	Present law rate	Rate to become effective July 1, 1962
Liquor taxes:			
Distilled spirits	Per proof gallon	$10.50	$9.
Beer	Per barrel	$9	$8.
Wine:			
Still wine:			
Containing less than 14 percent alcohol	Per wine gallon	17 cents	15 cents.
Containing 14 to 21 percent alcohol	do	67 cents	60 cents.
Containing 21 to 24 percent alcohol	do	$2.25	$2.
Containing more than 24 percent alcohol	do	$10.50	$9.
Sparkling wines, liqueurs, cordials, etc.:			
Champagne or sparkling wine	Per wine gallon	$3.40	$3.
Liqueurs, cordials, etc	do	$1.92	$1.60.
Artificially carbonated wines	do	$2.40	$2.
Tobacco taxes: Cigarettes	Per 1,000	$4	$3.50.
Manufacturers' excises:			
Passenger cars	Manufacturers' sale price.	10 percent	7 percent.
Auto parts and accessories	do	8 percent	5 percent.
Miscellaneous excises:			
General telephone	Amount charged	10 percent	No tax.
Transportation of persons	Amount paid	do	5 percent.

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more than 25 proof gallons	Per annum		$25	No change	No change	No change.
more than 50 proof gallons	do		$50	do	do	Do.
e than 50 proof gallons	do		$100	do	do	Do.
mentary, foreign insurance policies:						
, accident, and annuity contracts	Per dollar or fraction of premiums.		1 cent	do	do	Do.
policies	do		do	do	do	Do.
cise taxes:						
ing units, self-contained	Manufacturers' sale price.	10 percent	No change	do	do	Do.
hines	do	do	do.[1]	do	do	Do.[1]
ar, and pipe lighters [2]	do				15 percent	10 cents per lighter, but not to exceed 10 percent.
and oil appliances	do	10 percent	No change	No change [3]	No change [4]	5 percent.
bulbs and tubes	do	5 percent	do	20 percent	do	10 percent.
s, ball point pens, mechanical pencils [2]	do				15 percent	Do.
res	Per pound					1 cent.
	do	10 percent	No change	Suspended: Retailers' tax substituted.		
nary	Per thousand	2 cents	do	No change	No change	2 cents, but not to exceed 10 percent.
uments	Manufacturers' sales price.	10 percent	do	do	do.[5]	No change.
and phonograph records	do	do	do	do	do	Do.
apparatus:						
a generally	do	do	25 percent [6]	do	20 percent [7]	10 percent.
d films, photographic plates, etc	do	do	15 percent	do	do.[7]	Do.
units	do				10 percent [8]	5 percent.
ls and equipment	do	10 percent	No change	No change	15 percent [9]	10 percent.
s, components, etc	do				10 percent [8]	No change.
	Per pound					5 cents.
axes:						
ed for highway vehicles	Per gallon				2 cents	4 cents.[10]

Wholesale		do			do	do	Do.
rel		do	10 percent	No change	do	do.[16]	Do.
Prod							
ba		Each alley or table per year.	$10	do	$20	do	No change.
Prod							
Brewers:							
Stills or c		Each machine per year.	$10	do.[17]	No change	do	Do.
Manufact							
500 b		do	$50	$100	do	$250[18]	Do.[19]
Less	ocal	Amount charged	6 percent	10 percent	15 percent	No change	10 percent.
Rectifiers							
and wi							
Retail de		Amount paid	5 percent[20]	do	do	do.[21]	Do.[22]
its and		do	do	do	do	do.[21]	Do.[22]
Wholesale	,000	Per 1,000 pounds					$3.
Special occup							
Fermented ma							

8

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

ty, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of— 1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
s: and imported	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6[1]	$9[1]	$10.50[1]	No change.
		$2.25	$3	$4	$6	$9	$10.50	Do.

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

Commodity, etc., taxed	Unit of tax	Rates under Revenue Acts of—				
		1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
Liquor taxes:						
Distilled spirits, occupational taxes:						
Nonbeverage manufacturers, per annual withdrawals:						
Not more than 25 proof gallons	Per annum		$25	No change	No change	No change.
Not more than 50 proof gallons	do		$50	do	do	Do.
More than 50 proof gallons	do		$100	do	do	Do.
Stamp taxes, documentary, foreign insurance policies:						
Life, sickness, accident, and annuity contracts	Per dollar or fraction of premiums.		1 cent	do	do	Do.
Reinsurance policies	do		do	do	do	Do.
Manufacturers' excise taxes:						
Air-conditioning units, self-contained	Manufacturers' sale price.	10 percent	No change	do	do	Do.
Business machines	do	do	do.[1]	do	do	Do.[1]
Cigarette, cigar, and pipe lighters [2]	do				15 percent	10 cents per lighter, but not to exceed 10 percent.
Electric, gas, and oil appliances	do	10 percent	No change	No change [3]	No change [4]	5 percent.
Electric light bulbs and tubes	do	5 percent	do	20 percent	do	10 percent.
Fountain pens, ball point pens, mechanical pencils [2]	do				15 percent	Do.
Laminated tires	Per pound					1 cent.
Luggage	do	10 percent	No change	Suspended: Retailers' tax substituted.		
Matches, ordinary	Per thousand	2 cents	do	No change	No change	2 cents, but not to exceed 10 percent.
Musical instruments	Manufacturers' sales price.	10 percent	do	do	do.[5]	No change.
Phonographs and phonograph records	do	do	do	do	do	Do.
Photographic apparatus:						
Cameras generally	do	do	25 percent [6]	do	20 percent [7]	10 percent.
Unexposed films, photographic plates, etc	do	do	15 percent	do	do.[7]	Do.
Quick freeze units	do				10 percent [8]	5 percent.
Sporting goods and equipment	do	10 percent	No change	No change	15 percent [9]	10 percent.
Television sets, components, etc	do				10 percent [8]	No change.
Tread rubber	Per pound					5 cents.
Retailers' excise taxes:						
Diesel fuel used for highway vehicles	Per gallon				2 cents	4 cents.[10]

more than 25 proof gallons	Per annum		$25	No change	No change	No change.
more than 50 proof gallons	do		$50	do	do	Do.
e than 50 proof gallons	do		$100	do	do	Do.
mentary, foreign insurance policies:						
, accident, and annuity contracts	Per dollar or fraction of premiums.		1 cent	do	do	Do.
policies	do		do	do	do	Do.
cise taxes:						
ing units, self-contained	Manufacturers' sale price.	10 percent	No change	do	do	Do.
hines	do	do	do.[1]	do	do	Do.[1]
ar, and pipe lighters [2]	do				15 percent	10 cents per lighter, but not to exceed 10 percent.
and oil appliances	do	10 percent	No change	No change [3]	No change [4]	5 percent.
bulbs and tubes	do	5 percent	do	20 percent	do	10 percent.
s, ball point pens, mechanical pencils [2]	do				15 percent	Do.
res	Per pound					1 cent.
	do	10 percent	No change	Suspended: Retailers' tax substituted.		
nary	Per thousand	2 cents	do	No change	No change	2 cents, but not to exceed 10 percent.
uments	Manufacturers' sales price.	10 percent	do	do	do.[5]	No change.
and phonograph records	do	do	do	do	do	Do.
apparatus:						
a generally	do	do	25 percent [6]	do	20 percent [7]	10 percent.
ed films, photographic plates, etc	do	do	15 percent	do	do.[7]	Do.
units	do				10 percent [8]	5 percent.
ls and equipment	do	10 percent	No change	No change	15 percent [9]	10 percent.
s, components, etc	do				10 percent [8]	No change.
	Per pound					5 cents.
axes:						
ed for highway vehicles	Per gallon				2 cents	4 cents.[10]

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

ty, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
s:								
dand imported	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6 [1]	$9 [1]	$10.50 [1]	No change.
		$2.25	$3	$4	$6	$9	$10.50	Do.
Wholesale	do				do	do		Do.
rel	do		10 percent	No change	do	do.[16]		Do.
Prod ba	Each alley or table per year.		$10	do	$20	do		No change.
Prod Brewers: Stills or c Manufact 500 b	Each machine per year.		$10	do.[17]	No change	do		Do.
	do		$50	$100	do	$250 [18]		Do.[19]
Less ocal Rectifiers and wir	Amount charged		6 percent	10 percent	15 percent	No change		10 percent.
Retail de its and s	Amount paid		5 percent [20]	do	do	do.[21]		Do.[22]
	do		do	do	do	do.[21]		Do.[22]
Wholesale ,000	Per 1,000 pounds							$3.
Special occupa fermented ma malt lic								

Jewelry [11]	Retailers' sales price	10 percent [12]	No change [13]	20 percent [14]	No change	10 percent.
Fur articles of which fur is component of chief value.[11] [15]	do	do	do	do	do	Do.
Luggage, handbags, wallets, etc	do			do	do	Do.
Toilet preparations	do	10 percent	No change	do	do.[15]	Do.
Miscellaneous taxes:						
Bowling alleys, billiard and pool tables	Each alley or table per year.	$10	do	$20	do	No change.
Coin-operated machines:						
Amusement devices	Each machine per year.	$10	do.[17]	No change	do	Do.
Gaming devices	do	$50	$100	do	$250 [18]	Do.[19]
Telephone, telegraph, radio messages, etc.: Local telephone service.	Amount charged	6 percent	10 percent	15 percent	No change	10 percent.
Transportation of persons:						
Amount paid, generally	Amount paid	5 percent [20]	do	do	do.[21]	Do.[22]
Seats and berths	do	do	do	do	do.[21]	Do.[22]
Use tax on highway vehicles weighing more than 26,000 pounds.	Per 1,000 pounds					$3.
Wagering:						
Wagers (except parimutuels)	Amount of wager				10 percent	No change.
Occupation of accepting taxable wagers	Per year				$50	Do.

[1] Revenue Act of 1942 exempted cash registers of the type used in registering over-the-counter retail sales. Excise Tax Technical Changes Act of 1958 exempted stencil-cutting machines of the type used in marking freight shipments, effective Jan. 1, 1959.

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

[3] Household-type electric vacuum cleaners exempt.

[4] The Revenue Act of 1951 added certain household-type appliances to the tax base and exempted certain non-household-type appliances previously taxed. Heating pads exempt.

[5] Public Law 899, 80th Cong., exempted musical instruments sold for the use of religious or nonprofit educational institutions exclusively for religious or educational purposes.

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

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

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

[9] Base is changed to remove specific types of articles used predominantly for school sports and by children. Fishing equipment subject to tax at 10 percent of manufacturers' sales price.

[10] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

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

[12] Tax does not apply to articles used for religious purposes, to surgical instruments, or to frames or mountings for eyeglasses.

[13] Additional exemptions include watches designed for the blind, precious metals used in essential parts for smokers' pipes, and buttons, insignias, etc., used on uniforms of the Armed Forces.

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

[15] Excise Tax Act of 1947 exempted fur-trimmed coats when value of fur was less than 3 times the value of the next most valuable component material.

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

[17] Includes any coin-operated amusement or music machine; vending machine operated by a 1-cent coin with provision for merchandise prizes of not more than 5 cents retail value.

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

[19] In the case of a device commonly known as a claw, crane, or digger machine, tax shall be at the rate of $10 per year (in lieu of $250) if the charge for each operation is not more than 10 cents, if merchandise prizes do not exceed $1, device is operated by crank with nonelectric mechanism, and is not operated other than in connection with carnivals or county or State fairs.

[20] No tax is imposed where charge is 35 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate furlough tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line.

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

[22] Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zones" in Canada and in Mexico. Public Law 1015, 84th Cong., increased exemptions from 35 to 60 cents. Tax does not apply to transportation by aircraft having gross takeoff weight of less than 12,500 pounds and seating capacity of less than 10 adult passengers, including the pilot, except when such aircraft is operated on an established line.

more than 25 proof gallons	Per annum			$25	No change		No change	No change.
cad tractors.								
accessories	do	do	do	do	do	do	do.[9]	No change.
tubes:								
tubes	Per pound	4 cents	4½ cents	9 cents	do	do	No change	10 cents.
for highway vehicles	do	2¼ cents	2½ cents	5 cents	do	do	do	Do.
other	do	do	do	do	do	do	do.[10]	5 cents.[11]
s, and cartridges	Manufacturers' sales price.	10 percent	11 percent	No change	do	do	do	No change.
	Per gallon	1 cent	1½ cents	do	do	do	2 cents	4 cents.[12]
ls	do	4 cents	4½ cents	do	6 cents	do	No change	No change.[13]
d, fancy	Per 1,000	5 cents	5½ cents	do	No change	do	do	Do.
olvers	Manufacturers' sales price.	10 percent	11 percent	do	do	do	do	10 percent.
io accessories	do	5 percent	5½ percent	10 percent	do	do	do [14]	No change.[15]
household types	do	do	do	do	do	do	do	5 percent.
tions	do	10 percent	11 percent	Repealed; retailers' tax substituted.				
s:								
	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change	1 cent for each 5 cents or major fraction.	No change.[16]	1 cent for each 10 cents or major fraction.[17]
oxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent	do	10 percent.
roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[18]	2 cents for each 10 cents or fraction.[18]	5 percent [19]	do	30 percent, later reduced to 20 percent.	do.[20]	10 percent.
ker sales in excess of price.	Excess charge	10 percent	11 percent	No change	do	20 percent	do	10 percent.

TABLE V.—*Excise taxes in*

Title						
TOB						
Cigarette papers:						
Package of 26–50 sheets	charged	10 cents per message.	No change	25 percent	15 percent	Do.
Per additional 50 sheets o	do	do	do	No change	No change	Do.
Cigarette tubes, per 50 or	do	5 percent	do	25 percent	do	Do.
Cigars: Weighing not more th	do	do	do	do	15 percent	Do.
Leaf tobacco, penalty tax on	do	do	do	No change	No change	Do.
shipped leaf tobacco in viola	do	do	do	No change	No change	Do.
Tobacco and snuff, per pound	do	None	None	25 percent	do.[23]	Do.
LIC						
Rectification tax, distilled spi	do	None	10 cents	15 percent	15 percent	Do.
distilled spirits or wines, per	do	10 cents	No change	No change	No change	Do.
DOCUMENT						
Silver bullion sales or transfers	do	15 cents	15 percent	25 percent	do	Do.
exceeds cost plus allowed ex-	do	15 cents	15 percent	25 percent	do	Do.
MISCEL						
Admissions: Sold by proprieto	do	10 cents	No change	No change	No change	Do.
price.	do	10 cents	No change	No change	No change	Do.
Adulterated and processed bu	do	10 cents	No change	No change	No change	Do.
Adulterated butter per po	do	10 cents	No change	No change	No change	Do.
Manufacturers, per y	do	10 cents	No change	No change	No change	Do.
Retailers, per year	do	10 cents	No change	No change	No change	Do.
Wholesale, per year	do	10 cents	No change	No change	No change	Do.
Processed butter, per pou	do	10 cents	No change	No change	No change	Do.
Manufactures, per ye	do	10 cents	No change	No change	No change	Do.
Bank circulation, etc., taxes:						
Circulation other than of						
outstanding: [3]						
Entire circulation, ea						
Circulation exceedin						
(additional tax).						
Circulation paid out						
Cotton futures, contracts of s						
do not conform with regula						
pound.						
Filled cheese:						
Domestic, per pound						
Imported, per pound in a						
Manufacturers, per facto						
Retail dealers, per year						
Wholesale dealers, per ye						
Firearms (machineguns and sl						
Dealers, per year						
Importers or manufactur						
Pawnbrokers, per year						
Transfer of firearms, per						

See footnotes at end of table, p. 14.

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
Liquor taxes:								
Distilled spirits:								
Domestic and imported	Per proof or wine gallon if below proof.	$2.25	$3	$4	$6 [1]	$9 [1]	$10.50 [1]	No change.
Imported perfumes containing distilled spirits.	do	$2.25	$3	$4	$6	$9	$10.50	Do.
Brandy	do	$2	$2.75	$4	$6	$9	$10.50	Do.
Wines:								
Still wines according to alcohol content by volume:								
Not over 14 percent	Per wine gallon	5 cents	6 cents	8 cents	10 cents	15 cents	17 cents	Do.
Over 14 percent to 21 percent.	do	10 cents	18 cents	30 cents	40 cents	60 cents	67 cents	Do.
Over 21 percent to 24 percent.	do	20 cents	30 cents	65 cents	$1	$2	$2.25	Do.
Over 24 percent	Per proof or wine gallon.	$2.25	$3	$4	$6	$9	$10.50	Do.
Sparkling wines, liqueurs, and cordials:								
Champagne or sparkling wines.	Per half pint	2½ cents	3 cents	7 cents	10 cents	15 cents	17 cents	$3.40.[2]
Artificially carbonated wines.	do	1¼ cents per pint.	1½ cents	3½ cents	5 cents	10 cents	12 cents	$2.40.[2]
Liqueurs, cordials, etc	do	1¼ cents	do	do	do	do	do	$1.92.[2]
Containing more than 24 percent alcohol if brandy only is contained therein.	Per proof or wine gallon if below proof.	$2	$2.75	$4	$6	$9	$10.50	No change.
Fermented malt liquors	Per barrel	$5	$6	No change	$7	$8	$9	Do.
Special occupational taxes:								
Wholesale dealers, distilled spirits and wines.	Per year	$100	$110	do	No change	No change	$200	$255.[3]
Retail dealers, distilled spirits and wines.	do	$25	$27.50	do	do	do	$50	$54.[3]
Rectifiers:								
Less than 500 barrels a year	do	$100	$110	do	do	do	No change	No change.[4]
500 barrels or more a year	do	$200	$220	do	do	do	do	Do.[4]
Manufacturers of stills	do	$50	$55	do	do	do	do	Do.
Stills or condensers	Per still	$20	$22	do	do	do	do	Do.
Brewers:								
Production less than 500 barrels a year.	Per brewery	$50	$55	do	do	do	do	Do.
Production over 500 barrels a year.	do	$100	$110	do	do	do	do	Do.
Wholesale dealers, fermented malt liquors.	Per year	$50	$55	do	do	do	$100	$123.[3]
Retail dealers, fermented malt liquors.	do	$20	$22	do	do	do	No change	$24.[3]

s:								
more than 25 proof gallons		Per gallon		$25	No change		No change	No change
cad tractors.								
accessories	do	do	do	do	do	do	do.[9]	No change.
tubes:								
tubes	Per pound	4 cents	4½ cents	9 cents	do	do	No change	10 cents.
for highway vehicles	do	2¼ cents	2½ cents	5 cents	do	do	do	Do.
other	do	do	do	do	do	do	do.[10]	5 cents.[11]
s, and cartridges	Manufacturers' sales price.	10 percent	11 percent	No change	do	do	do	No change.
	Per gallon	1 cent	1½ cents	do	do	do	2 cents	4 cents.[12]
ls	do	4 cents	4½ cents	do	6 cents	do	No change	No change.[13]
d, fancy	Per 1,000	5 cents	5½ cents	do	No change	do	do	Do.
olvers	Manufacturers' sales price.	10 percent	11 percent	do	do	do	do	10 percent.
io accessories	do	5 percent	5½ percent	10 percent	do	do	do [14]	No change.[15]
household types	do	do	do	do	do	do	do	5 percent.
tions	do	10 percent	11 percent	Repealed; retailers' tax substituted.				
s:								
	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change	1 cent for each 5 cents or major fraction.	No change.[16]	1 cent for each 10 cents or major fraction.[17]
oxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent	do	10 percent.
roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[18]	2 cents for each 10 cents or fraction.[18]	5 percent [19]	do	30 percent, later reduced to 20 percent.	do.[20]	10 percent.
oker sales in excess of price.	Excess charge	10 percent	11 percent	No change	do	20 percent	do	10 percent.

TABLE V.—*Excise taxes in*

Title							
TOB							
Cigarette papers:							
Package of 26–50 sheets	collected	do	20 percent	15 percent	No change	15 percent	10 percent.
Per additional 50 sheets o	do	do	do	do	do	do	
Cigarette tubes, per 50 or	charged	10 cents per message.	No change	10 percent	15 percent	25 percent	Do.
Cigars: Weighing not more th	do	do	do	do	do	do	Do.
Leaf tobacco, penalty tax on	do	5 percent	do	do	do	do	Do.
shipped leaf tobacco in viola	do	do	do	do	do	do	Do.
Tobacco and snuff, per pound	do	do	do	do	do	do	Do.
LIC							
Rectification tax, distilled spi	do	None	None	No change	No change	No change	
distilled spirits or wines, per	do	10 cents	5 cents for each 50 cents or fraction.	20 percent	25 percent	do.[23]	Do.
DOCUMENT							
Silver bullion sales or transfers	do	15 cents					
exceeds cost plus allowed ex-							
MISCEL							
Admissions: Sold by proprieto							
price.							
Adulterated and processed bu							
Adulterated butter per po							
Manufacturers, per y							
Retailers, per year							
Wholesale, per year							
Processed butter, per pou							
Manufactures, per ye							
Bank circulation, etc., taxes:							
Circulation other than of							
outstanding: [3]							
Entire circulation, ea							
Circulation exceedin							
(additional tax).							
Circulation paid out							
Cotton futures, contracts of s							
do not conform with regula							
pound.							
Filled cheese:							
Domestic, per pound							
Imported, per pound in a							
Manufacturers, per facto							
Retail dealers, per year							
Wholesale dealers, per ye							
Firearms (machineguns and sl							
Dealers, per year							
Importers or manufactur							
Pawnbrokers, per year							
Transfer of firearms, per							

See footnotes at end of table, p. 14.

Temporary dealers, fermented malt liquors and wines.	Per month	$2	$2.20	do	do	do	do	No change.
Tobacco taxes:								
Cigarettes:								
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3.25	do	$3.50	do	$4	Do.
Large, weighing more than 3 pounds per 1,000.[5]	do	$7.20	$7.80	do	$8.40	do	No change	Do.
Cigars:								
Large, weighing more than 3 pounds per 1,000 if intended to retail at—								
Not over 2½ cents	do	$2	No change	do	$2.50	do	do	Do.
Over 2½ cents to 4 cents	do	$2	do	do	$3	do	do	Do.
Over 4 cents to 5 cents	do	$2	do	do	$4	do	do	Do.
Over 5 cents to 6 cents	do	$3	do	do	$4	do	do	Do.
Over 6 cents to 8 cents	do	$3	do	do	$7	do	do	Do.
Over 8 cents to 15 cents	do	$5	do	do	$10	do	do	Do.
Over 15 cents to 20 cents	do	$10.50	do	do	$15	do	do	Do.
Over 20 cents	do	$13.50	do	do	$20	do	do	Do.
Stamp taxes, documentary, etc.:								
Bond issues	Each $100 of face value or fraction.	10 cents	11 cents	do	No change	do	do	Do.
Bond transfers	do	4 cents	5 cents	do	do	do	do	Do.
Stock issues:								
Actual value	Each $100 or major fraction.							10 cents.
Par or face value	Each $100 par or face value.	10 cents	11 cents	No change	No change	No change	No change	Replaced by actual value tax.
No par or face value—actual value $100 or more per share.	Each $100 or fraction.	do	do	do	do	do	do	
No par or face value—actual value less than $100 per share.	Each $20 or fraction.	2 cents	3 cents	do	do	do	do	
Stock transfers:								
Actual value	Each $100 or major fraction.							4 cents.[6]
Par or face value if selling price is under $20.	Each $100 par or face value.	4 cents	5 cents	No change	No change	No change	No change	Replaced by actual value tax.
Par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	do	
Without par or face value if selling price is under $20.	Per share	4 cents	5 cents	do	do	do	do	
Without par or face value if selling price is $20 or more.	do	5 cents	6 cents	do	do	do	do	
Deeds, conveyances, etc.:								
Value over $100 and not over $500.	Amount over $100 and not over $500.	50 cents	55 cents	do	do	do	do	No change.
Value over $500	Eact additional $500 or fraction.	do	do	do	do	do	do	Do.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	4 cents	do	do	do	do	Do.
Playing cards	Per package of not more than 54.	10 cents	11 cents	13 cents	do	do	do	Do.

See footnotes at end of table, p. 11.

effect prior to World War II which were not increased during or subsequ to the war and are still in effect

and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
ACCO TAXES		
----------	1917	½ cent.
r fraction thereof	1919	Do.
fraction thereof	1919	1 cent.
an 3 pounds per thousand	1926	75 cents.
dealers who have sold, removed, or tion of law, per pound.	1919	18 cents.[2]
----------	1919	Do.[2]
UOR TAXES		
rits and wines, in addition to tax on proof gallon.	1919	30 cents.
ARY, ETC., STAMPS		
, of amount by which the selling price penses.	1934	50 percent.
LANEOUS TAXES		
r in excess of established price, of excess	1919	50 percent.
tter:		
ound	In effect Dec. 31, 1913.	10 cents.
ear	do	$600.
----------	do	$48.
----------	do	$480.
nd	do	¼ cent.
ar	do	$50.
national banks, on average circulation		
ch month	do	1/12 of 1 percent.
g 90 percent of capital, each month	do	⅙ of 1 percent.
----------	do	10 percent.
le of cotton for future delivery, which tions of Secretary of Agriculture, per	1914	2 cents.
----------	In effect, Dec. 31, 1913.	1 cent.
ddition to import duties	do	8 cents.
y per year	do	$400.
----------	do	$12.
ar	do	$250.
ort-barreled firearms): [4]		
----------	1934	$200.
rs, per year	1934	$500.
----------	1934	$300.
firearm	1934	$200.

cad tractors.

LE V.—*Excise taxes in effect prio to the w*

Title and unit of ta
ort excise taxes: [5]
Coal, coke, etc., per 100 pounds [6]
Copper and copper concentrates:
Articles containing 4 percent or
Articles in which copper is cor value, per pound.
Copper-bearing ores and concent in Tariff Act of 1930, per pour
Crude petroleum, fuel oil, gas oil, anc gasoline and lubricating oil) per ga
Gasoline and other motor fuel, per ga
Hempseed, per pound
Lubricating oils, per gallon
Lumber, except flooring of maple, b sand feet.[7]
Oils: [8]
Sunflower, rapeseed, sesame, ka oils, etc. (except rapeseed oil facture of rubber substitutes o
Whale oil (except sperm oil), fish oil, and halibut-liver oil), mai bination of the foregoing, etc.
Paraffin and other petroleum wax pr
Perilla seed, per pound
Rapeseed, kapok seed, per pound
Sesame seed, per pound
hes: White phosphorous, per 100
otics:
Marihuana:
Importers, manufacturers, and
Persons engaged in laboratory r
Persons other than practioners give away, per year.
Practitioners, per year
Producers, per year
Transfers of:
To any person who has paic above, per ounce or fract
To any person who has not cated above, per ounce transfer.

TABLE V.—*Excise taxes*

Sugar taxes:
Excise tax on manufac
Testing 92 sugar degree, per pou
Testing less than 9 therein.
Import compensating t
All manufactured each additional
All manufactured per pound of tot
All articles compo per pound of tot

[1] Year in which present rates wer effect prior to this time at different r
[2] Rate reduced to 10 cents by Rev
[3] Outstanding circulation exemp circulation of any bank, associatior reduced to not over 5 percent of the at the time the same was issued; (2) to issue notes for circulation deposit in lawful money, the amount of its o at par, and (3) whenever any bank i
[4] Firearms are defined to include s than 18 inches in length, other gur pistols and revolvers), machineguns, provides that: In the case of manu attached barrels from which only either barrel without manual reload manufacturers and $10 per year for guns, the barrels of which are 12 inc length, shall be at the rate of $5.
[5] The import tax rates shown apply States otherwise provide.
[6] Applies only on imports if import calendar year exceeded exports to it.

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

Commodity, etc., taxed	Unit of tax	Rates in effect, Dec. 31, 1939	Rates under Revenue Acts of—					
			1940 (approved June 25, 1940)	1941 (approved Sept. 20, 1941)	1942 (approved Oct. 21, 1942)	1943 (approved Feb. 25, 1944)	1951 (approved Oct. 20, 1951)	1954 (approved Mar. 31, 1954) or later acts
Manufacturers' excise taxes:								
Automobiles, etc.:								
Automobiles, passenger, auto trailers, and motorcycles.	Manufacturers' sales price.	3 percent	3½ percent	7 percent	No change	No change	10 percent [7]	No change.[8]
Automobile trucks, trailers, buses, road tractors.	do	2 percent	2½ percent	5 percent	do	do	8 percent	10 percent.
Parts and accessories	do	do	do	do	do	do	do.[9]	No change.
Tires and tubes:								
Inner tubes	Per pound	4 cents	4½ cents	9 cents	do	do	No change	10 cents.
Tires for highway vehicles	do	2¼ cents	2½ cents	5 cents	do	do	do	Do.
Tires, other	do	do	do	do	do	do	do.[10]	5 cents.[11]
Firearms, shells, and cartridges	Manufacturers' sales price.	10 percent	11 percent	No change	do	do	do	No change.
Gasoline	Per gallon	1 cent	1¼ cents	do	do	do	2 cents	4 cents.[12]
Lubricating oils	do	4 cents	4½ cents	do	6 cents	do	No change	No change.[13]
Matches, wood, fancy	Per 1,000	5 cents	5½ cents	do	No change	do	do	Do.
Pistols and revolvers	Manufacturers' sales price.	10 percent	11 percent	do	do	do	do	10 percent.
Radio and radio accessories	do	5 percent	5½ percent	10 percent	do	do	do [14]	No change.[14]
Refrigerators, household types	do	do	do	do	do	do	do	5 percent.
Toilet preparations	do	10 percent	11 percent	Repealed; retailers' tax substituted.				
Miscellaneous taxes:								
Admissions:								
General	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 21 cents or more.	1 cent for each 10 cents or fraction.	No change	1 cent for each 5 cents or major fraction.	No change.[15]	1 cent for each 10 cents or major fraction.[17]
Lease of boxes or seats	Amount charged for similar accommodations.	10 percent	11 percent	No change	do	20 percent	do	10 percent.
Cabarets, roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[18]	2 cents for each 10 cents or fraction.[18]	5 percent [19]	do	30 percent, later reduced to 20 percent.	do.[20]	10 percent.
Ticket broker sales in excess of regular price.	Excess charge	10 percent	11 percent	No change	do	20 percent	do	10 percent.

effect prior to World War II which were not increased during or subseque to the war and are still in effect

and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
ACCO TAXES		
	1917	½ cent.
r fraction thereof	1919	Do.
fraction thereof	1919	1 cent.
an 3 pounds per thousand	1926	75 cents.
dealers who have sold, removed, or tion of law, per pound.	1919	18 cents.[2]
	1919	Do.[2]
UOR TAXES		
rits and wines, in addition to tax on proof gallon.	1919	30 cents.
ARY, ETC., STAMPS		
, of amount by which the selling price penses.	1934	50 percent.
LANEOUS TAXES		
r in excess of established price, of excess	1919	50 percent.
tter:		
und	In effect Dec. 31, 1913.	10 cents.
ear	do	$600.
	do	$48.
	do	$480.
nd	do	¼ cent.
ar	do	$50.
national banks, on average circulation		
ch month	do	1/12 of 1 percent.
g 90 percent of capital, each month	do	⅙ of 1 percent.
	do	10 percent.
le of cotton for future delivery, which tions of Secretary of Agriculture, per	1914	2 cents.
	In effect, Dec. 31, 1913.	1 cent.
ddition to import duties	do	8 cents.
y per year	do	$400.
	do	$12.
ar	do	$250.
ort-barreled firearms): [4]		
	1934	$200.
rs, per year	1934	$500.
	1934	$300.
firearm	1934	$200.

LE V.—*Excise taxes in effect prio to the w*

Title and unit of ta

rt excise taxes: [5]
Coal, coke, etc., per 100 pounds [6]
Copper and copper concentrates:
Articles containing 4 percent or
Articles in which copper is co value, per pound.
Copper-bearing ores and concent in Tariff Act of 1930, per pou
Crude petroleum, fuel oil, gas oil, an gasoline and lubricating oil) per ga
Gasoline and other motor fuel, per g
Hempseed, per pound
Lubricating oils, per gallon
Lumber, except flooring of maple, b sand feet.[7]
Oils: [8]
Sunflower, rapeseed, sesame, ka oils, etc. (except rapeseed oil facture of rubber substitutes o
Whale oil (except sperm oil), fish oil, and halibut-liver oil), ma bination of the foregoing, etc.
Paraffin and other petroleum wax pr
Perilla seed, per pound
Rapeseed, kapok seed, per pound
Sesame seed, per pound
hes: White phosphorous, per 100

otics:
Marihuana:
Importers, manufacturers, and
Persons engaged in laboratory r
Persons other than practioners give away, per year.
Practitioners, per year
Producers, per year
Transfers of:
To any person who has paid above, per ounce or fract
To any person who has not cated above, per ounce transfer.

TABLE V.—*Excise taxes*

Sugar taxes:
Excise tax on manufac
Testing 92 sugar degree, per pou
Testing less than 9 therein.
Import compensating t
All manufactured each additional
All manufactured per pound of to
All articles compo per pound of to

[1] Year in which present rates wer effect prior to this time at different r
[2] Rate reduced to 10 cents by Rev
[3] Outstanding circulation exemp circulation of any bank, associatio reduced to not over 5 percent of the at the time the same was issued; (2) to issue notes for circulation deposit in lawful money, the amount of its o at par, and (3) whenever any bank i
[4] Firearms are defined to include than 18 inches in length, other gu pistols and revolvers), machineguns, provides that: In the case of manu attached barrels from which only either barrel without manual reloa manufacturers and $10 per year for guns, the barrels of which are 12 inc length, shall be at the rate of $5.
[5] The import tax rates shown apply States otherwise provide.
[6] Applies only on imports if import calendar year exceeded exports to it.

Club dues and initiation fees	Amount paid	do.[21]	do	do.[22]	do	do	do	No change.
Leases of safe-deposit boxes	Amount collected	do	do	20 percent	do	No change	do	10 percent.
Telephone, telegraph, and radio messages:								
Cable and radio messages:								
Domestic	Amount charged	10 cents per message.	No change	10 percent	15 percent	25 percent	15 percent	Do.
International	do	do	do	do	No change	No change	No change	Do.
Leased wires	do	5 percent	do	do	15 percent	25 percent	do	Do.
Telegraph messages:								
Domestic	do	do	do	do	do	do	15 percent	Do.
International	do	do	do	do	No change	No change	No change	Do.
Telephone toll service:								
Charge more than 24 cents and less than 50 cents.	do	None	None	5 cents for each 50 cents or fraction.	20 percent	25 percent	do.[23]	Do.
Charge more than 50 cents and less than $1.	do	10 cents	No change					
Charge more than $1 and less than $2.	do	15 cents	do					
Charge more than $2	do	20 cents	do					
Wire and equipment service	do	5 percent	do	No change	No change	8 percent	do	No change.

[1] Drawback of $3.75 per gallon, $6 per gallon, and $9.50 per gallon, respectively, on distilled spirits withdrawn for certain nonbeverage purposes.
[2] The unit of tax is now a wine gallon.
[3] Rate changed by Excise Tax Technical Changes Act of 1958 to conform with new definitions, effective July 1, 1959.
[4] Rate of tax based on gallonage after July 1, 1959; less than 20,000 gallons, $110; 20,000 gallons or more, $220.
[5] Large cigarettes over 6½ inches long counting each 2¾ inches as 1 cigarette taxed as small cigarettes.
[6] Tax shall in no case be more than 8 cents on each share nor less than 4 cents on the sale or transfer.
[7] House trailers exempt.
[8] Public Law 379, 84th Cong., exempted motorcycles.
[9] Rebuilt or reconditioned parts and accessories taxed only on that portion of the price which exceeds the value of a like part traded in. Credit or refund of the tax is granted where parts or accessories are used or resold for the repair or replacement of farm equipment, except in the case of spark plugs and storage batteries.
[10] Tires not more than 20 inches in diameter, and not more than 1¾ inches in cross section if such tires are of all-rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent, exempt.
[11] Bicycle tires placed on new bicycles exempt.
[12] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.
[13] Cutting oils taxed at the rate of 3 cents per gallon.
[14] Communication, detection, or navigation receivers of the type used in commercial, military or marine installations are exempt if sold to the U.S. Government.
[15] Excise Tax Technical Changes Act of 1958 limits application of tax to exclude communication, detection, or navigation equipment of the type used in commercial, military, or marine installations.
[16] Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced rate admissions, tax applies to actual amount paid.
[17] Under the Excise Tax Reduction Act of 1954, admissions of 50 cents or less were exempt. Public Law 1010, 84th Cong., exempted admissions of 90 cents or less. Excise Tax Technical Changes Act of 1958 exempted first $1. Admissions to horse and dog races taxable on full amount at the rate of 20 percent.
[18] Taxable amount was admission charge deemed to be 20 percent of total paid for refreshments, services, and merchandise; amounts 50 cents or less exempt.
[19] Taxable amount includes amounts paid for admission, refreshments, services, and merchandise.
[20] Admissions to ballrooms and dancehalls where serving of food, etc., is incidental to furnishing music and dancing privileges, exempt from cabaret tax.
[21] Dues of $25 or less and initiation fees of $10 or less exempt.
[22] Dues of $10 or less and initiation fees of $10 or less exempt.
[23] Calls from combat zones initiated by members of the Armed Forces exempt.

e in effect prior to World War II which were not increased during or subseq to the war and are still in effect—Continued

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
A(		
ture of sugar in the United States:		
.. degrees and for each additional sugar r hd fi	1937	0.465 cent and 0.0 cent per pound tional and fraction degree in proportio
—ar o2 sugar degrees, per pound of total sugars ti	1937	0.5144 cent.
ax: sugar testing 92 sugar degrees and for usugar degree, per pound.	1937	0.465 cent and 0.0 cent per pound tional, and fraction degree in proportio
ri sugar testing less than 92 sugar degrees, al sugars therein.	1937	0.5144 cent.
sed in chief value of manufactured sugar, al sugars therein.	1937	Do.

e enacted. In some cases, tax was in ates.

enue Act of 1951.

t from taxation (1) whenever such corporation, company, or person is chartered or declared capital existing whenever any bank which has ceased in the Treasury of the United States, utstanding circulation, to be redeemed s insolvent or bankrupt.

hotguns and rifles with barrels of less s capable of being concealed (except and mufflers and silencers. The law facturers and dealers in guns with 2 single discharge can be made from ding, the tax shall be $25 per year for dealers; and the transfer tax on such hes or more but not over 18 inches in

n unless treaty provisions of the United

s from a country during the preceding

[7] Tax does not apply to lumber of northern white pine, Norway western white spruce, and Englemann spruce. Wood dowels ta from 75 cents to $3 per 1,000 feet.

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

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

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

[11] Additional tax of 2 cents per pound if coconut oil is not from the pines or other possessions of the United States. Tax suspended from 1957, to June 30, 1963, by Public Law 85-235 (as amended by Publi 86-432).

[12] Exemption of palm oil used in the manufacture of iron or steel pr was provided for by 1942 act. Tax suspended to June 30, 1963, by Law 86-37 (as amended by Public Law 86-432).

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

odity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
tinued					
ational taxes—Continued					
luction less than 500 barls a year.	Per brewery per year	$50 [1]	$50	$55	$55.
luction 500 barrels or more	do	$100 [1]	$100	$110	$110.
	do	10 percent	10 percent	11 percent	11 [illegible]
Bond transfer					
Stock issues:					
Bond issues					
Stamp taxes, docu					
shipped by					
Leaf tobacco					
Cigarette tub	oof or wine	$1.10 [1]	$2.25	$9 [2]	$10.50.[2]
Additions	on if below	$1.10	$2.00	$9	$10.50.
Package	of.				
Cigarette papi	ne gallon	$1.10	$2.25	$9	$10.50.
Snuff					
Tobacco, chew	oof gallon	30 cents	30 cents	30 cents	30 cents.
Over					
Over					
Over					

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

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
TOBACCO TAXES		
Cigarette papers:		
Package of 26–50 sheets	1917	½ cent.
Per additional 50 sheets or fraction thereof	1919	Do.
Cigarette tubes, per 50 or fraction thereof	1919	1 cent.
Cigars: Weighing not more than 3 pounds per thousand	1926	75 cents.
Leaf tobacco, penalty tax on dealers who have sold, removed, or shipped leaf tobacco in violation of law, per pound.	1919	18 cents.[2]
Tobacco and snuff, per pound	1919	Do.[2]
LIQUOR TAXES		
Rectification tax, distilled spirits and wines, in addition to tax on distilled spirits or wines, per proof gallon.	1919	30 cents.
DOCUMENTARY, ETC., STAMPS		
Silver bullion sales or transfers, of amount by which the selling price exceeds cost plus allowed expenses.	1934	50 percent.
MISCELLANEOUS TAXES		
Admissions: Sold by proprietor in excess of established price, of excess price.	1919	50 percent.
Adulterated and processed butter:		
Adulterated butter per pound	In effect Dec. 31, 1913.	10 cents.
Manufacturers, per year	do	$600.
Retailers, per year	do	$48.
Wholesale, per year	do	$480.
Processed butter, per pound	do	¼ cent.
Manufactures, per year	do	$50.
Bank circulation, etc., taxes:		
Circulation other than of national banks, on average circulation outstanding: [3]		
Entire circulation, each month	do	1/12 of 1 percent.
Circulation exceeding 90 percent of capital, each month (additional tax).	do	⅛ of 1 percent.
Circulation paid out	do	10 percent.
Cotton futures, contracts of sale of cotton for future delivery, which do not conform with regulations of Secretary of Agriculture, per pound.	1914	2 cents.
Filled cheese:		
Domestic, per pound	In effect, Dec. 31, 1913.	1 cent.
Imported, per pound in addition to import duties	do	8 cents.
Manufacturers, per factory per year	do	$400.
Retail dealers, per year	do	$12.
Wholesale dealers, per year	do	$250.
Firearms (machineguns and short-barreled firearms): [4]		
Dealers, per year	1934	$200.
Importers or manufacturers, per year	1934	$500.
Pawnbrokers, per year	1934	$300.
Transfer of firearms, per firearm	1934	$200.

See footnotes at end of table, p. 14.

in effect prior to World War II which were not increased during or subseq to the war and are still in effect—Continued

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
A		
ture of sugar in the United States:		
degrees and for each additional sugar d	1937	0.465 cent and 0.0 cent per pound a tional and fraction degree in proportion
a		
2 sugar degrees, per pound of total sugars	1937	0.5144 cent.
ax:		
sugar testing 92 sugar degrees and for sugar degree, per pound.	1937	0.465 cent and 0.0 cent per pound a tional, and fraction degree in proportion
sugar testing less than 92 sugar degrees, al sugars therein.	1937	0.5144 cent.
sed in chief value of manufactured sugar, al sugars therein.	1937	Do.

e enacted. In some cases, tax was in ates.
enue Act of 1951.
t from taxation (1) whenever such , corporation, company, or person is chartered or declared capital existing whenever any bank which has ceased in the Treasury of the United States, utstanding circulation, to be redeemed s insolvent or bankrupt.
hotguns and rifles with barrels of less is capable of being concealed (except and mufflers and silencers. The law facturers and dealers in guns with 2 single discharge can be made from ing, the tax shall be $25 per year for dealers; and the transfer tax on such hes or more but not over 18 inches in
unless treaty provisions of the United
s from a country during the preceding

[7] Tax does not apply to lumber of northern white pine, Norway western white spruce, and Englemann spruce. Wood dowels tax from 75 cents to $3 per 1,000 feet.

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

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

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

[11] Additional tax of 2 cents per pound if coconut oil is not from the P pines or other possessions of the United States. Tax suspended from 1957, to June 30, 1963, by Public Law 85-235 (as amended by Public 86-432).

[12] Exemption of palm oil used in the manufacture of iron or steel pro was provided for by 1942 act. Tax suspended to June 30, 1963, by P Law 86-37 (as amended by Public Law 86-432).

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

ıodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
ıtinued					
ational taxes—Continued					
luction less than 500 barls a year.	Per brewery per year	$50 [1]	$50	$55	$55.
luction 500 barrels or more	do	$100 [1]	$100	$110	$110.
08	do	10 percent	10 percent	11 percent	11 percent
oof or wine		$1.10 [1]	$2.25	$9 [2]	$10.50.[2]
on if below		$1.10	$2.00	$9	$10.50.
of.					
ne gallon		$1.10	$2.25	$9	$10.50.
oof gallon		30 cents	30 cents	30 cents	30 cents.

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

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
Import excise taxes: [6]		
Coal, coke, etc., per 100 pounds [6]	1932	10 cents.
Copper and copper concentrates:		
Articles containing 4 percent or more of copper by weight	1932	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value, per pound.	1932	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930, per pound of copper therein.	1932	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil) per gallon.	1932	½ cent.
Gasoline and other motor fuel, per gallon	1932	2½ cents.
Hempseed, per pound	1938	1.24 cents.
Lubricating oils, per gallon	1932	4 cents.
Lumber, except flooring of maple, birch, and beech, per thousand feet.[7]	1932	$3.
Oils: [8]		
Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil) per pound.	1936	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod-liver oil, and halibut-liver oil), marine animal oil or any combination of the foregoing, etc., per pound.[9]	1934	3 cents.
Paraffin and other petroleum wax products, per pound	1932	1 cent.
Perilla seed, per pound	1938	1.38 cents.
Rapeseed, kapok seed, per pound	1936	2 cents.
Sesame seed, per pound	1938	1.18 cents.
Matches: White phosphorous, per 100	In effect Dec. 31, 1913.	2 cents.
Narcotics:		
Marihuana:		
Importers, manufacturers, and compounders, per year	1937	$24.
Persons engaged in laboratory research, per year	1937	$1.
Persons other than practioners, who deal in, dispense, or give away, per year.	1937	$3.
Practitioners, per year	1937	$1.
Producers, per year	1937	$1.
Transfers of:		
To any person who has paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$1.
To any person who has not paid the special tax as indicated above, per ounce or fraction thereof on each transfer.	1937	$100.
Opium:		
Importers, manufacturers, and compounders, per year	1919	$24.
Opium, coca leaves, etc., per ounce	1919	1 cent.
Opium manufactured for smoking purposes, per pound	1914	$300.
Persons engaged in laboratory research, per year	1936	$1.
Persons not otherwise taxed, dispensing preparations of limited narcotic content, per year.	1914	$1.
Practitioners, per year	1926	$1.
Retail dealers, per year	1928	$3.
Wholesale dealers, per year	1919	$12.
Oils, first domestic processing:		
Coconut, per pound [10]	1934	3 cents.[11]
Palm, except oil used in the manufacture of tin plate, terneplate, or subsequent use of palm oil residue resulting therefrom, and oil used in manufacture of iron or steel products, per pound.[12]	1934	Do.
Palm kernel, per pound [12]	1934	Do.
Oleomargarine: Imported, per pound in addition to import duties	In effect Dec. 31, 1913.	15 cents.

See footnotes at end of table, p. 14.

year.					
e dealers, fermented malt	Per year	$50	$50	$55	$123.[4]
dealers, fermented malt	do	$20	$20	$22	$24.[4]
ry dealers, fermented malt and wine.	Per month	$2	$2	$2.20	$2.20.
eighing not more than 3 per 1,000.	Per 1,000	$3	$3	$3.50	$4.
weighing more than 3 per 1,000.	do	$7.20	$7.20[5]	$8.40[5]	$8.40.[5]
eighing not more than 3 per 1,000.	do	75 cents	75 cents	75 cents	75 cents.
weighing more than 3 per 1,000 if intended to t—					
over 2½ cents	do	$2	$2	$2.50	$2.50.
2½ cents to 4 cents	do	$2	$2	$3	$3.
4 cents to 5 cents	do	$2	$2	$4	$4.
5 cents to 6 cents	do	$3	$3	$4	$4.
6 cents to 8 cents	do	$3	$3	$7	$7.
8 cents to 15 cents	do	$5	$5	$10	$10.
15 cents to 20 cents	do	$10.50	$10.50	$15	$15.
20 cents	do	$13.50	$13.50	$20	$20.
ving and smoking	Per pound	18 cents	18 cents	18 cents	10 cents.
	do	18 cents	18 cents	18 cents	10 cents.
ers:					
of 26–50 sheets	Per package	½ cent	½ cent	½ cent	½ cent.
l 50 sheets or fraction	Per 50 or fraction	½ cent	½ cent	½ cent	½ cent.
es	do	1 cent	1 cent	1 cent	1 cent.
, penalty tax (sold or dealers in violation of law).	Per pound	18 cents	18 cents	18 cents	10 cents.
mentary, etc.:					
	Each $100 of face value or fraction.	10 cents	10 cents	11 cents	11 cents.
s	do	4 cents	4 cents	5 cents	5 cents
ce value	Each $100 par or	10 cents	10 cents	11 cents	

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

modity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
xcise taxes—Continued					
gar, and pipe mechanical	Manufacturers' sale price.				10 cents per lighter.[14]
ergy	do	3 percent	3 percent	3⅓ percent	
and oil appliances	do			10 percent	5 percent.[15]
bulbs and tubes	do			20 percent	10 percent.
lls	do	10 percent	10 percent	11 percent	11 [illegible]
$20 or fraction		2 cents	2 cents	3 cents	
Luggage, pur					
Jewelry					
Furs and fur	$100 or major tion.				10 cents.
Diesel fuel us					
Retailers' excise t					
Toothpaste, t	$100 par or value.	4 cents	4 cents	5 cents	
Toilet prepar	o	5 cents	5 cents	6 cents	
Television set					
Sporting good	are	4 cents	4 cents	5 cents	
Refrigerators					
Radio receivi	o	5 cents	5 cents	6 cents	
Quick-freeze					
Pistols and re	$100 or major action.				4 cents.[6]
Unexpos					
ment, co	nt over $100 not over $500.	50 cents	50 cents	55 cents	55 cents.
Photogra					
paper					

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

Title and unit of tax	In effect Dec. 31, 1939	
	Year enacted [1]	Rates
Sugar taxes:		
Excise tax on manufacture of sugar in the United States:		
Testing 92 sugar degrees and for each additional sugar degree, per pound	1937	0.465 cent and 0.00875 cent per pound additional and fraction of a degree in proportion.
Testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
Import compensating tax:		
All manufactured sugar testing 92 sugar degrees and for each additional sugar degree, per pound.	1937	0.465 cent and 0.00875 cent per pound additional, and fraction of a degree in proportion.
All manufactured sugar testing less than 92 sugar degrees, per pound of total sugars therein.	1937	0.5144 cent.
All articles composed in chief value of manufactured sugar, per pound of total sugars therein.	1937	Do.

[1] Year in which present rates were enacted. In some cases, tax was in effect prior to this time at different rates.

[2] Rate reduced to 10 cents by Revenue Act of 1951.

[3] Outstanding circulation exempt from taxation (1) whenever such circulation of any bank, association, corporation, company, or person is reduced to not over 5 percent of the chartered or declared capital existing at the time the same was issued; (2) whenever any bank which has ceased to issue notes for circulation deposits in the Treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, and (3) whenever any bank is insolvent or bankrupt.

[4] Firearms are defined to include shotguns and rifles with barrels of less than 18 inches in length, other guns capable of being concealed (except pistols and revolvers), machineguns, and mufflers and silencers. The law provides that: In the case of manufacturers and dealers in guns with 2 attached barrels from which only a single discharge can be made from either barrel without manual reloading, the tax shall be $25 per year for manufacturers and $10 per year for dealers; and the transfer tax on such guns, the barrels of which are 12 inches or more but not over 18 inches in length, shall be at the rate of $5.

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

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

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

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

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

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

[11] Additional tax of 2 cents per pound if coconut oil is not from the Philippines or other possessions of the United States. Tax suspended from Oct. 1, 1957, to June 30, 1963, by Public Law 85-235 (as amended by Public Law 86-432).

[12] Exemption of palm oil used in the manufacture of iron or steel products was provided for by 1942 act. Tax suspended to June 30, 1963, by Public Law 86-37 (as amended by Public Law 86-432).

year.					
e dealers, fermented malt	Per year	$50	$50	$55	$123.[4]
dealers, fermented malt	do	$20	$20	$22	$24.[4]
ry dealers, fermented malt and wine.	Per month	$2	$2	$2.20	$2.20.
eighing not more than 3 per 1,000.	Per 1,000	$3	$3	$3.50	$4.
veighing more than 3 per 1,000.	do	$7.20	$7.20[5]	$8.40[5]	$8.40.[5]
eighing not more than 3 per 1,000.	do	75 cents	75 cents	75 cents	75 cents.
veighing more than 3 per 1,000 if intended to t—					
over 2½ cents	do	$2	$2	$2.50	$2.50.
2½ cents to 4 cents	do	$2	$2	$3	$3.
4 cents to 5 cents	do	$2	$2	$4	$4.
5 cents to 6 cents	do	$3	$3	$4	$4.
6 cents to 8 cents	do	$3	$3	$7	$7.
8 cents to 15 cents	do	$5	$5	$10	$10.
15 cents to 20 cents	do	$10.50	$10.50	$15	$15.
20 cents	do	$13.50	$13.50	$20	$20.
ving and smoking	Per pound	18 cents	18 cents	18 cents	10 cents.
	do	18 cents	18 cents	18 cents	10 cents.
ers:					
of 26–50 sheets	Per package	½ cent	½ cent	½ cent	½ cent.
l 50 sheets or fraction	Per 50 or fraction	½ cent	½ cent	½ cent	½ cent.
es	do	1 cent	1 cent	1 cent	1 cent.
, penalty tax (sold or dealers in violation of law).	Per pound	18 cents	18 cents	18 cents	10 cents.
mentary, etc.:					
	Each $100 of face value or fraction.	10 cents	10 cents	11 cents	11 cents.
s	do	4 cents	4 cents	5 cents	5 cents
ce value	Each $100 par or face value.	10 cents	10 cents	11 cents	

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

modity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
xcise taxes—Continued					
gar, and pipe mechanical	Manufacturers' sale price.				10 cents per lighter.[14]
ergy	do	3 percent	3 percent	3⅓ percent	
and oil appliances	do			10 percent	5 percent.[15]
bulbs and tubes	do			20 percent	10 percent.
lls	do	10 percent	10 percent	11 percent	11 [illegible]
$20 or fraction		2 cents	2 cents	3 cents	
Luggage, and					
Jewelry	$100 or major tion.				10 cents.
Furs and fur					
Diesel fuel us					
Retailers' excise t	$100 par or value.	4 cents	4 cents	5 cents	
Toothpaste, t					
Toilet prepar	o	5 cents	5 cents	6 cents	
Television set					
Sporting gooc	are	4 cents	4 cents	5 cents	
Refrigerators					
Radio receivi	o	5 cents	5 cents	6 cents	
Quick-freeze					
Pistols and r	$100 or major action.				4 cents.[6]
Unexpos					
ment.					
Photogra	nt over $100 not over $500.	50 cents	50 cents	55 cents	55 cents.

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
Liquor taxes:					
Distilled spirits:					
Domestic and imported	Per proof or wine gallon if below proof.	$1.10 [1]	$2.25	$9 [2]	$10.50.[2]
Brandy		$1.10	$2.00	$9	$10.50.
Imported perfumes containing distilled spirits.	Per wine gallon	$1.10	$2.25	$9	$10.50.
Rectified spirits and wines, additional tax.	Per proof gallon	30 cents	30 cents	30 cents	30 cents.
Wines:					
Still wines according to alcohol content by volume:					
Not over 14 percent	Per wine gallon	4 cents	5 cents	15 cents	17 cents.
Over 14 percent to 21 percent	do	10 cents	10 cents	60 cents	67 cents.
Over 21 percent to 24 percent	do	25 cents	20 cents	$2	$2.25.
Over 24 percent	Per proof or wine gallon.	$1.10	$2.25	$9	$10.50.
Sparkling wines, liqueurs, and cordials:					
Champagne or sparkling wines	Per half pint	12 cents	2½ cents	15 cents	$3.40 per wine gallon.
Artificially carbonated wines	do	6 cents	1¼ cents per pint	10 cents	$2.40 per wine gallon.
Liqueurs, cordials, etc	do	6 cents	1¼ cents	10 cents	$1.92 per wine gallon.
Fermented malt liquors	Per barrel	$6	$5	$8	$9.
Stamp taxes on distilled spirits:					
Container stamps	Per container		Less than ½ pint, ¼ cent; ½ pint or more, 1 cent.	Less than ½ pint, ¼ cent; ½ pint or more, 1 cent.	([3]).
Case stamps, distilled spirits bottled in bond.	Per case	10 cents			
Export stamps, distilled spirits intended for export.	Per package	10 cents	10 cents	10 cents	([3]).
Special occupational taxes:					
Wholesale dealers, distilled spirits and wines.	Per year	$100 [1]	$100	$110	$255.[4]
Retail dealers, distilled spirits and wines.	do	$25 [1]	$25	$27.50	$54.[4]
Rectifiers:					
Less than 500 barrels a year	do	$100 [1]	$100	$110	$110.[4]
500 barrels or more a year	do	$200 [1]	$200	$220	$220.[4]
Manufacturers of stills or worms	do	$50 [1]	$50	$55	$55.
Stills or worms	Per still or worm	$20	$20	$22	$22.
Nonbeverage manufacturers, per annual withdrawals:					
Not more than 25 proof gallons	Per year			$25	$25.
Not more than 50 proof gallons	do			$50	$50.
More than 50 proof gallons	do			$100	$100.

See footnotes at end of table, p. 23.

year.		10 percent	10 percent	11 percent	10 percent.
es, mechanical pencils, ball- [13]	do				10 percent.
	Sale price	10 percent			
	Per gallon	1 cent	1 cent	1½ cents	4 cents.[16]
itrate of more than 35 per- content by weight.	do	20 cents			
	Sale price	10 percent			
il	Per gallon	4 cents	4 cents	6 cents	6 cents.[17]
	Per 1,000	2 cents		2 cents	2 cents.[14]
ood	do	2 cents	5 cents	5½ cents	5½ cents.
osphorus	Per 100	2 cents	2 cents	2 cents	2 cents.
books	Per 1,000	½ cent		2 cents	2 cents.[14]
	Per barrel	4 cents	4 cents		
nanufacturers or packers of	Per year	$12	$12		
uments	Manufacturers' sale price.			10 percent	10 percent.
ecords	do	5 percent		10 percent	10 percent.
	do			10 percent	10 percent.[18]
apparatus and equipment: and lenses	do	10 percent [19]		25 percent [20]	10 percent.[21]
aphic plates, sensitized	do			15 percent	
phic apparatus and equip-	do			25 percent	
ed film	Manufacturers' sale price.			15 percent	10 percent.[22]
volvers	do	10 percent	10 percent	11 percent	10 percent.
units	do				5 percent.
ng sets, components, etc	do	5 percent	5 percent	10 percent	10 percent.[18]
, household types	do	5 percent	5 percent	10 percent	5 percent.
is and equipment	do	10 percent		10 percent	10 percent.[23]
s, components, etc	do				10 percent.[18]
ations	do	10 percent	10 percent		
oilet soaps	do	5 percent			
axes:					
ed for highway vehicles	Per gallon				4 cents.[16]
articles	Retailers' sale price			20 percent	10 percent.[24]
	do			20 percent [25]	10 percent.[25]
ses, wallets, etc	do			20 percent	10 percent.
ations	do			20 percent	10 percent.[26]

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

nodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
ise taxes—Continued					
(carbonated beverages, ·ups, mineral waters, etc.).	Per gallon	1¼ cents to 6 cents			
)2 sugar degrees	Per pound		0.465 cent	0.465 cent	0.465 cent.
litional degree (fractions in tion)	do		0.00875 cent	0.00875 cent	0.00875 cent.
	ss charge	50 percent	50 percent	50 percent	50 percent.
	unt charged for nilar accommo-tions.	10 percent	10 percent	20 percent	10 percent.
	ss charge	10 percent	10 percent	20 percent	10 percent.
	ble amount	1½ cents for each 10 cents or fraction.[28]	1½ cents for each 10 cents of fraction.[28]	20 percent [29]	10 percent.[29 30]
	unit per year			$20	$20.
		2 cents			
	unt paid	10 percent	10 percent	20 percent	20 percent.
	pound		3 cents	3 cents	3 cents.[32]
		cents or fraction if 41 cents or more.	cents or fraction if 41 cents or more.	cents or major fraction.	cents or major fraction on amount over $1.[27]

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
Liquor taxes—Continued					
Special occupational taxes—Continued					
Brewers:					
Production less than 500 barrels a year.	Per brewery per year	$50 [1]	$50	$55	$55.
Production 500 barrels or more a year.	do	$100 [1]	$100	$110	$110.
Wholesale dealers, fermented malt liquors.	Per year	$50	$50	$55	$123. [4]
Retail dealers, fermented malt liquors.	do	$20	$20	$22	$24. [4]
Temporary dealers, fermented malt liquors and wine.	Per month	$2	$2	$2.20	$2.20.
Tobacco taxes:					
Cigarettes:					
Small, weighing not more than 3 pounds per 1,000.	Per 1,000	$3	$3	$3.50	$4.
Large, weighing more than 3 pounds per 1,000.	do	$7.20	$7.20 [5]	$8.40 [5]	$8.40. [5]
Cigars:					
Small, weighing not more than 3 pounds per 1,000.	do	75 cents	75 cents	75 cents	75 cents.
Large, weighing more than 3 pounds per 1,000 if intended to retail at—					
Not over 2½ cents	do	$2	$2	$2.50	$2.50.
Over 2½ cents to 4 cents	do	$2	$2	$3	$3.
Over 4 cents to 5 cents	do	$2	$2	$4	$4.
Over 5 cents to 6 cents	do	$3	$3	$4	$4.
Over 6 cents to 8 cents	do	$3	$3	$7	$7.
Over 8 cents to 15 cents	do	$5	$5	$10	$10.
Over 15 cents to 20 cents	do	$10.50	$10.50	$15	$15.
Over 20 cents	do	$13.50	$13.50	$20	$20.
Tobacco, chewing and smoking	Per pound	18 cents	18 cents	18 cents	10 cents.
Snuff	do	18 cents	18 cents	18 cents	10 cents.
Cigarette papers:					
Package of 26–50 sheets	Per package	½ cent	½ cent	½ cent	½ cent.
Additional 50 sheets or fraction	Per 50 or fraction	½ cent	½ cent	½ cent	½ cent.
Cigarette tubes	do	1 cent	1 cent	1 cent	1 cent.
Leaf tobacco, penalty tax (sold or shipped by dealers in violation of law).	Per pound	18 cents	18 cents	18 cents	10 cents.
Stamp taxes, documentary, etc.:					
Bond issues	Each $100 of face value or fraction.	10 cents	10 cents	11 cents	11 cents.
Bond transfers	do	4 cents	4 cents	5 cents	5 cents
Stock issues:					
Par or face value	Each $100 par or face value.	10 cents	10 cents	11 cents	

year	do	10 percent	10 percent	11 percent	11 percent.
s, mechanical pencils, ball-	do				10 percent.
[13]					
	Sale price	10 percent			
	Per gallon	1 cent	1 cent	1½ cents	4 cents.[16]
ntrate of more than 35 per- content by weight.	do	20 cents			
	Sale price	10 percent			
il	Per gallon	4 cents	4 cents	6 cents	6 cents.[17]
	Per 1,000	2 cents		2 cents	2 cents.[14]
ood	do	2 cents	5 cents	5½ cents	5½ cents.
hosphorus	Per 100	2 cents	2 cents	2 cents	2 cents.
books	Per 1,000	½ cent		2 cents	2 cents.[14]
	Per barrel	4 cents	4 cents		
nanufacturers or packers of	Per year	$12	$12		
uments	Manufacturers' sale price.			10 percent	10 percent.
records	do	5 percent		10 percent	10 percent.
	do			10 percent	10 percent.[18]
apparatus and equipment:					
and lenses	do	10 percent [19]		25 percent [20]	10 percent.[21]
aphic plates, sensitized	do			15 percent	
phic apparatus and equip-	do			25 percent	
ed film	Manufacturers' sale price.			15 percent	10 percent.[22]
volvers	do	10 percent	10 percent	11 percent	10 percent.
units	do				5 percent.
ng sets, components, etc	do	5 percent	5 percent	10 percent	10 percent.[18]
, household types	do	5 percent	5 percent	10 percent	5 percent.
ls and equipment	do	10 percent		10 percent	10 percent.[23]
s, components, etc	do				10 percent.[18]
ations	do	10 percent	10 percent		
oilet soaps	do	5 percent			
axes:					
ed for highway vehicles	Per gallon				4 cents.[16]
articles	Retailers' sale price			20 percent	10 percent.[24]
	do			20 percent [25]	10 percent.[25]
ses, wallets, etc	do			20 percent	10 percent.
ations	do			20 percent	10 percent.[26]

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

nodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
ise taxes—Continued					
(carbonated beverages, ·ups, mineral waters, etc.).	Per gallon	1¼ cents to 6 cents			
)2 sugar degrees	Per pound		0.465 cent	0.465 cent	0.465 cent.
litional degree (fractions in tion)	do		0.00875 cent	0.00875 cent	0.00875 cent.
	ss charge	50 percent	50 percent	50 percent	50 percent.
	unt charged for nilar accommo-tions.	10 percent	10 percent	20 percent	10 percent.
	ss charge	10 percent	10 percent	20 percent	10 percent.
	ble amount	1½ cents for each 10 cents or fraction.[28]	1½ cents for each 10 cents of fraction.[28]	20 percent [29]	10 percent.[29 30]
	unit per year			$20	$20.
		2 cents			
	unt paid	10 percent	10 percent	20 percent	20 percent.
	pound		3 cents	3 cents	3 cents.[32]
		cents or fraction if 41 cents or more.	cents or fraction if 41 cents or more.	cents or major fraction.	cents or major fraction on amount over $1.[27]

No par or face value—actual value $100 or more per share.	do	10 cents	10 cents	11 cents	
No par or face value—actual value less than $100 per share.	Each $20 or fraction	2 cents	2 cents	3 cents	
Actual value	Each $100 or major fraction.				10 cents.
Stock transfers:					
Par or face value if selling price is under $20.	Each $100 par or face value.	4 cents	4 cents	5 cents	
Par or face value if selling price is $20 or more.	do	5 cents	5 cents	6 cents	
Without par or face value if selling price is under $20.	Per share	4 cents	4 cents	5 cents	
Without par of face value if selling price is $20 or more.	do	5 cents	5 cents	6 cents	
Actual value	Each $100 or major fraction.				4 cents.[6]
Deeds, conveyances, etc.:					
Value over $100 and not over $500	Amount over $100 and not over $500.	50 cents	50 cents	55 cents	55 cents.
Value over $500	Each additional $500 or fraction.	50 cents	50 cents	55 cents	55 cents.
Foreign insurance policies other than life, etc.	Per dollar or fraction of premium.	3 cents	3 cents	4 cents	4 cents.
Foreign life, sickness, accident, and annuity contracts.	do			1 cent	1 cent.
Foreign reinsurance policies	do			1 cent	1 cent.
Passage tickets to foreign port:					
Costing over $10 and not over $30	Price paid	$1	$1	$1.10	
Costing over $30 and not over $60	do	$3	$3	$3.30	
Costing over $60	do	$5	$5	$5.50	
Playing cards	Per package of not more than 54.	10 cents	10 cents	13 cents	13 cents.
Silver bullion sales or transfers	Of amount by which the selling price exceeds cost plus allowed expenses.		50 percent	50 percent	50 percent.
Sales of produce for future delivery	Per $100 or fraction	5 cents			
Manufacturers' excise taxes:					
Air conditioners (self-contained units)	Manufacturers' sale price.			10 percent	10 percent.
Automobiles, etc.:					
Automobiles, passenger, auto trailers, and motorcycles.	do	3 percent	3 percent	7 percent	10 percent.[7]
Automobile trucks, trailers, buses, and road tractors.	do	2 percent [8]	2 percent [8]	5 percent	10 percent.
Parts and accessories	do	2 percent	2 percent	5 percent	8 percent.[9]
Tires	Per pound	2¼ cents	2¼ cents	5 cents	10 cents.[10]
Tubes	do	4 cents	4 cents	9 cents	10 cents.
Tread rubber	do				5 cents.
Business and store machines	Manufacturers' sale price.			10 percent [11]	10 percent.[11] [12]
Brewers malt	Per pound	3 cents			
Brewers wort	Per gallon	15 cents			
Candy	Sale price	2 percent			
Chewing gum	do	2 percent			

See footnotes at end of table, p. 23.

s, mechanical pencils, ball-	do	12 percent	12 percent	12 percent	11 percent. 10 percent
ess than 92 sugar degrees	do		0.5144 cent	0.5144 cent	0.5144 cent.
legraph, radio, and cable					
ephone service	Amount charged			15 percent	10 percent.
e toll service:					
rge more than 24 cents and s than 50 cents.	do	None	None	25 percent	10 percent.
rge more than 50 cents and s than $1.	do	10 cents	10 cents		
rge more than $1 and less an $2.	do	15 cents	15 cents		
rge more than $2	do	20 cents	20 cents		
h messages:					
estic	do	5 percent	5 percent	25 percent	10 percent.
rnational	do	5 percent	5 percent	10 percent	10 percent.
d radio messages:					
estic	do	10 cents per message	10 cents per message	25 percent	10 percent.
rnational	do	10 cents per message	10 cents per message	10 percent	10 percent.
ires	do	5 percent	5 percent	25 percent	10 percent.
l equipment service	do	5 percent	5 percent	8 percent	8 percent.
n of oil by pipeline	Amount paid	4 percent	4 percent	4½ percent	
n of persons:					
paid, generally	do			15 percent [33]	10 percent.[34]
l berths	do			15 percent	10 percent.
n of property:					
	Each short ton			4 cents	
	Amount paid			3 percent	
ighway vehicles weighing pounds.	Per 1,000 pounds per year.				$3.
except parimutuel)	Amount wagered				10 percent.
on of accepting taxable	Per year				$50.
ure boats, sailing boats, with fixed or outboard					
construction	Size or type	$10 to $200			
onstruction	do	$20 to $400			
eous excise taxes:					
ads	Of gross annual in-	1 percent	1 percent	1 percent	

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

ıodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
ıeous excise taxes—Con.					
taxes—Continued					
lower, rapeseed, sesame, ıpok, hempseed, and rilla oils, etc. (except rape-	Per pound		4½ cents	4½ cents	4½ cents.
	month	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent.
	lo	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent.
	lo	10 percent	10 percent	10 percent	10 percent.
	ton of 2,000 mds.		1 cent		
	es price at mine		19½ percent		
	ır market value		19½ percent		

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
Manufacturers' excise taxes—Continued					
Cigarette, cigar, and pipe mechanical lighters.[13]	Manufacturers' sale price.				10 cents per lighter.[14]
Electrical energy	do	3 percent	3 percent	3⅓ percent	
Electric, gas, and oil appliances	do			10 percent	5 percent.[15]
Electric light bulbs and tubes	do			20 percent	10 percent.
Firearms, shells	do	10 percent	10 percent	11 percent	11 percent.
Fountain pens, mechanical pencils, ball-point pens.[13]	do				10 percent.
Fur articles	Sale price	10 percent			
Gasoline	Per gallon	1 cent	1 cent	1½ cents	4 cents.[16]
Grape concentrate of more than 35 percent sugar content by weight.	do	20 cents			
Jewelry	Sale price	10 percent			
Lubricating oil	Per gallon	4 cents	4 cents	6 cents	6 cents.[17]
Matches:					
Ordinary	Per 1,000	2 cents		2 cents	2 cents.[14]
Fancy wood	do	2 cents	5 cents	5½ cents	5½ cents.
White phosphorus	Per 100	2 cents	2 cents	2 cents	2 cents.
Paper, in books	Per 1,000	½ cent		2 cents	2 cents.[14]
Mixed flour	Per barrel	4 cents	4 cents		
Mixed flour, manufacturers or packers of	Per year	$12	$12		
Musical instruments	Manufacturers' sale price.			10 percent	10 percent.
Phonograph records	do	5 percent		10 percent	10 percent.
Phonographs	do			10 percent	10 percent.[18]
Photographic apparatus and equipment:					
Cameras and lenses	do	10 percent [19]		25 percent [20]	10 percent.[21]
Photographic plates, sensitized paper.	do			15 percent	
Photographic apparatus and equipment.	do			25 percent	
Unexposed film	Manufacturers' sale price.			15 percent	10 percent.[22]
Pistols and revolvers	do	10 percent	10 percent	11 percent	10 percent.
Quick-freeze units	do				5 percent.
Radio receiving sets, components, etc	do	5 percent	5 percent	10 percent	10 percent.[18]
Refrigerators, household types	do	5 percent	5 percent	10 percent	5 percent.
Sporting goods and equipment	do	10 percent		10 percent	10 percent.[23]
Television sets, components, etc	do				10 percent.[18]
Toilet preparations	do	10 percent	10 percent		
Toothpaste, toilet soaps	do	5 percent			
Retailers' excise taxes:					
Diesel fuel used for highway vehicles	Per gallon				4 cents.[16]
Furs and fur articles	Retailers' sale price			20 percent	10 percent.[24]
Jewelry	do			20 percent [25]	10 percent.[25]
Luggage, purses, wallets, etc	do			20 percent	10 percent.
Toilet preparations	do			20 percent	10 percent.[26]

s, mechanical pencils, ball-	do	8 percent	10 percent	11 percent	10 percent
ess than 92 sugar degrees	do		0.5144 cent	0.5144 cent	0.5144 cent.
legraph, radio, and cable					
ephone service	Amount charged			15 percent	10 percent.
e toll service:					
rge more than 24 cents and s than 50 cents.	do	None	None	25 percent	10 percent.
rge more than 50 cents and s than $1.	do	10 cents	10 cents		
rge more than $1 and less an $2.	do	15 cents	15 cents		
rge more than $2	do	20 cents	20 cents		
h messages:					
estic	do	5 percent	5 percent	25 percent	10 percent.
rnational	do	5 percent	5 percent	10 percent	10 percent.
d radio messages:					
estic	do	10 cents per message	10 cents per message	25 percent	10 percent.
rnational	do	10 cents per message	10 cents per message	10 percent	10 percent.
ires	do	5 percent	5 percent	25 percent	10 percent.
l equipment service	do	5 percent	5 percent	8 percent	8 percent.
n of oil by pipeline	Amount paid	4 percent	4 percent	4½ percent	
n of persons:					
paid, generally	do			15 percent [33]	10 percent.[34]
l berths	do			15 percent	10 percent.
n of property:					
	Each short ton			4 cents	
	Amount paid			3 percent	
ighway vehicles weighing pounds.	Per 1,000 pounds per year.				$3.
except parimutuel)	Amount wagered				10 percent.
on of accepting taxable	Per year				$50.
ure boats, sailing boats, with fixed or outboard					
construction	Size or type	$10 to $200			
onstruction	do	$20 to $400			
eous excise taxes:					

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

iodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
ıeous excise taxes—Con.					
taxes—Continued					
lower, rapeseed, sesame, ıpok, hempseed, and rilla oils, etc. (except rape-ed oil imported for use in	Per pound		4½ cents	4½ cents	4½ cents.
month	$\frac{1}{12}$ of 1 percent	$\frac{1}{12}$ of 1 percent	$\frac{1}{12}$ of 1 percent	$\frac{1}{12}$ of 1 percent.
lo	⅙ of 1 percent	⅙ of 1 percent	⅙ of 1 percent	⅙ of 1 percent.
lo	10 percent	10 percent	10 percent	10 percent.
ton of 2,000 mds.		1 cent		
es price at mine		19½ percent		
ır market value		19½ percent		

Miscellaneous excise taxes:					
Admissions:					
Generally	Amount charged	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 10 cents or fraction if 41 cents or more.	1 cent for each 5 cents or major fraction.	1 cent for each 10 cents or major fraction on amount over $1.[27]
Excess charges by proprietor	Excess charge	50 percent	50 percent	50 percent	50 percent.
Leases of boxes or seats	Amount charged for similar accommodations.	10 percent	10 percent	20 percent	10 percent.
Ticket broker sales in excess of regular price.	Excess charge	10 percent	10 percent	20 percent	10 percent.
Cabarets, roof gardens, etc	Taxable amount	1½ cents for each 10 cents or fraction.[28]	1½ cents for each 10 cents of fraction.[28]	20 percent [29]	10 percent.[29] [30]
Bowling alleys, billard and pool tables	Each unit per year			$20	$20.
Checks, drafts, or orders for payment of money.	Each	2 cents			
Club dues, initiation fees [31]	Amount paid	10 percent	10 percent	20 percent	20 percent.
Coconut and other vegetable oils processed, first domestic processing.	Per pound		3 cents	3 cents	3 cents.[32]
Coin-operated devices:					
Amusement or music machines	Each unit per year			$10	$10.
Gaming devices	do			$100	$250.
Leases of safe-deposit boxes	Amount collected	10 percent	10 percent	20 percent	10 percent.
Oleomargarine, adulterated butter, filled cheese:					
Oleomargarine:					
Colored	Per pound	10 cents	10 cents	10 cents	
Uncolored	do	¼ cent	¼ cent	¼ cent	
Imported, in addition to import duties.	do	15 cents	15 cents	15 cents	15 cents.
Manufacturers	Per year	$600	$600	$600	
Retailers of colored oleomargarine.	do	$48	$48	$48	
Retailers of uncolored oleomargarine.	do	$6	$6	$6	
Wholesalers of colored oleomargarine.	do	$480	$480	$480	
Wholesalers of uncolored oleomargarine.	do	$200	$200	$200	
Adulterated butter:					
Adulterated butter	Per pound	10 cents	10 cents	10 cents	10 cents.
Manufacturers	Per year	$600	$600	$600	$600.
Wholesale dealers	do	$480	$480	$480	$480.
Retail dealers	do	$48	$48	$48	$48.
Processed butter:					
Processed butter	Per pound	¼ cent	¼ cent	¼ cent	¼ cent.
Manufacturers	Per year	$50	$50	$50	$50.
Filled cheese:					
Domestic	Per pound	1 cent	1 cent	1 cent	1 cent.
Imported, in addition to import duties.	do	8 cents	8 cents	8 cents	8 cents.
Manufacturers, per factory	Per year	$400	$400	$400	$400.
Wholesale dealers	do	$250	$250	$250	$250.
Retail dealers	do	$12	$12	$12	$12.

See footnotes at end of table, p. 23.

[illegible]	do	[illegible]	10 percent	11 percent	11 percent.
ess than 92 sugar degrees	do		0.5144 cent	0.5144 cent	0.5144 cent.
anufacture of rubber substitutes or lubricating oil).					
le oil (except sperm oil), h oil (except cod oil, cod er oil, and halibut liver l), marine animal oil, or y combination of the foreing, etc.[37]	do		3 cents	3 cents	3 cents.
and other petroleum wax ts.	do	1 cent	1 cent	1 cent	1 cent.
ed	do		1.38 cents	1.38 cents	1.38 cents.
l, kapok seed	do		2 cents	2 cents	2 cents.
eed	do		1.18 cents	1.18 cents	1.18 cents.
s to registered persons	Per ounce		$1	$1	$1.
s to unregistered persons	do		$100	$100	$100.
s, manufacturers, and comers.	Per year		$24	$24	$24.
s	do		$1	$1	$1.
ners	do		$1	$1	$1.
engaged in laboratory re-	do		$1	$1	$1.
other than practitioners eal in, dispense, or give	do		$3	$3	$3.
d coca leaves, etc	Per ounce	1 cent	1 cent	1 cent	1 cent.
r smoking	Per pound	$300	$300	$300	$300.
s, manufacturers, pro- and compounders.	Per year	$24	$24	$24	$24.
er dealers	do	$12	$12	$12	$12.
alers	do	$3	$3	$3	$3.
ners	do	$1	$1	$1	$1.
engaged in laboratory re-	do		$1	$1	$1.
not otherwise taxed, dis- preparation of limited c content.	do	$1	$1	$1	$1.

ges in the definition and rates of spe-
tax is based on number of gallons
allons or more, $220.
1 cigarette taxed as small cigarettes
han 4 cents on the sale or transfer.

t portion of the price which exceeds
d where parts or accessories are used
the case of spark plugs and storage

4 inches in cross section if such tires
tires of extruded tiring with internal
y vehicles taxed at the rate of 5 cents
nd. Bicycle tires used in manufac-

tail sales exempt.
pments exempt.

nees to the tax base and exempted
ise Tax Reduction Act of 1954 con-
the rate to 5 percent.

purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

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

[27] Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid. If admission is to horse or dog racetrack, rate is 20 percent of total amount paid.

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

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

[30] Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges not subject to cabaret tax.

[31] Prior to 1941, dues of $25 or less and fees of $10 or less exempt; 1941 and later years, dues of $10 and fees of $10 exempt.

[32] Tax suspended on coconut oil to June 30, 1963, by Public Law 85-235 (as amended by Public Law 86-432); on palm oil to June 30, 1963, by Public Law 86-37 (as amended by Public Law 86-432).

[33] No tax is imposed where charge is 35 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate furlough tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line.

[34] Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zone" in Canada and in Mexico. No tax imposed where charge is 60 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Transportation by motor vehicle or aircraft with seating capacity of

TABLE VII(a).—E

New taxes imposed:
Tread rubber
Use tax on highway
weighing over 26,000
Taxes increased:
Gasoline
Diesel and special mot
Tires for highway vehi
Tubes
Trucks, trailers, buses

TABLE VII

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

TABLE VII

Manufacturers' excise:
Television receiving set
Quickfreeze units
Miscellaneous excises: Coin

[1] Rate increased to $250 by Reve

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
Miscellaneous excise taxes—Continued					
Soft drinks (carbonated beverages, fountain sirups, mineral waters, etc.).	Per gallon	1¼ cents to 6 cents			
Sugar:					
Testing 92 sugar degrees	Per pound		0.465 cent	0.465 cent	0.465 cent.
Each additional degree (fractions in proportion).	do		0.00875 cent	0.00875 cent	0.00875 cent.
Testing less than 92 sugar degrees	do		0.5144 cent	0.5144 cent	0.5144 cent.
Telephone, telegraph, radio, and cable facilities:					
Local telephone service	Amount charged			15 percent	10 percent.
Telephone toll service:					
Charge more than 24 cents and less than 50 cents.	do	None	None	25 percent	10 percent.
Charge more than 50 cents and less than $1.	do	10 cents	10 cents		
Charge more than $1 and less than $2.	do	15 cents	15 cents		
Charge more than $2	do	20 cents	20 cents		
Telegraph messages:					
Domestic	do	5 percent	5 percent	25 percent	10 percent.
International	do	5 percent	5 percent	10 percent	10 percent.
Cable and radio messages:					
Domestic	do	10 cents per message	10 cents per message	25 percent	10 percent.
International	do	10 cents per message	10 cents per message	10 percent	10 percent.
Leased wires	do	5 percent	5 percent	25 percent	10 percent.
Wire and equipment service	do	5 percent	5 percent	8 percent	8 percent.
Transportation of oil by pipeline	Amount paid	4 percent	4 percent	4½ percent	
Transportation of persons:					
Amounts paid, generally	do			15 percent [33]	10 percent.[34]
Seats and berths	do			15 percent	10 percent.
Transportation of property:					
Coal	Each short ton			4 cents	
Other	Amount paid			3 percent	
Use tax on highway vehicles weighing over 26,000 pounds.	Per 1,000 pounds per year.				$3.
Wagering:					
Wagers (except parimutuel)	Amount wagered				10 percent.
Occupation of accepting taxable wagers.	Per year				$50.
Yachts, pleasure boats, sailing boats, motorboats with fixed or outboard engines:					
Domestic construction	Size or type	$10 to $200			
Foreign construction	do	$20 to $400			
All other miscellaneous excise taxes:					
Alaskan railroads	Of gross annual income.	1 percent	1 percent	1 percent	

		10 percent	10 percent	11 percent	11 percent.
ed on imported for use in anufacture of rubber sub-itutes or lubricating oil).					
le oil (except sperm oil), h oil (except cod oil, cod er oil, and halibut liver l), marine animal oil, or y combination of the fore-ing, etc.[37]	do		3 cents	3 cents	3 cents.
and other petroleum wax ts.	do	1 cent	1 cent	1 cent	1 cent.
ed	do		1.38 cents	1.38 cents	1.38 cents.
d, kapok seed	do		2 cents	2 cents	2 cents.
eed	do		1.18 cents	1.18 cents	1.18 cents.
s to registered persons	Per ounce		$1	$1	$1.
s to unregistered persons	do		$100	$100	$100.
s, manufacturers, and com-ers.	Per year		$24	$24	$24.
s	do		$1	$1	$1.
ners	do		$1	$1	$1.
engaged in laboratory re-	do		$1	$1	$1.
other than practitioners eal in, dispense, or give	do		$3	$3	$3.
nd coca leaves, etc	Per ounce	1 cent	1 cent	1 cent	1 cent.
r smoking	Per pound	$300	$300	$300	$300.
s, manufacturers, pro- and compounders.	Per year	$24	$24	$24	$24.
er dealers	do	$12	$12	$12	$12.
alers	do	$3	$3	$3	$3.
ners	do	$1	$1	$1	$1.
engaged in laboratory re-	do		$1	$1	$1.
not otherwise taxed, dis- preparation of limited c content.	do	$1	$1	$1	$1.

tax is based on number of gallons
allons or more, $220.
1 cigarette taxed as small cigarettes
han 4 cents on the sale or transfer.

t portion of the price which exceeds
d where parts or accessories are used
the case of spark plugs and storage

4 inches in cross section if such tires
tires of extruded tiring with internal
y vehicles taxed at the rate of 5 cents
nd. Bicycle tires used in manufac-

tail sales exempt.
pments exempt.

nces to the tax base and exempted
ise Tax Reduction Act of 1954 con-
the rate to 5 percent.

Purposes, surgical instruments, frames for eyeglasses, and buttons, insignia, etc., used on uniforms of the Armed Forces.

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

[27] Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid. If admission is to horse or dog racetrack, rate is 20 percent of total amount paid.

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

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

[30] Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges not subject to cabaret tax.

[31] Prior to 1941, dues of $25 or less and fees of $10 or less exempt; 1941 and later years, dues of $10 and fees of $10 exempt.

[32] Tax suspended on coconut oil to June 30, 1963, by Public Law 85-235 (as amended by Public Law 86-432); on palm oil to June 30, 1963, by Public Law 86-37 (as amended by Public Law 86-432).

[33] No tax is imposed where charge is 35 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate furlough tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line.

[34] Public Law 798, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zone" in Canada and in Mexico. No tax imposed where charge is 60 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Transportation by motor vehicle or aircraft with seating capacity of

TABLE VII(a).—E

New taxes imposed:
Tread rubber
Use tax on highway
weighing over 26,000
Taxes increased:
Gasoline
Diesel and special mot
Tires for highway vehi
Tubes
Trucks, trailers, buses

TABLE VII

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

TABLE VII

Manufacturers' excise:
Television receiving set
Quickfreeze units
Miscellaneous excises: Coin

[1] Rate increased to $250 by Reve

Bank circulation, etc., taxes:					
Circulation other than of national banks:					
On average circulation outstanding:					
Entire circulation	Each month	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent	1/12 of 1 percent.
Circulation exceeding 90 percent of capital (additional tax).	do	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent	1/6 of 1 percent.
Circulation paid out	do	10 percent	10 percent	10 percent	10 percent.
Bituminous coal:					
Excise tax on sale of bituminous coal produced within the United States.	Per ton of 2,000 pounds.		1 cent		
Additional excise tax, applicable to producers not members of Bituminous Coal Code:					
If sold at mine	Of sales price at mine		19½ percent		
If not sold at mine or through arm's-length transaction, of fair market value at time of sale.	Of fair market value		19½ percent		
Cotton futures (subject to many conditions).	Per pound	2 cents	2 cents	2 cents	2 cents.
Firearms (National Firearms Act):					
Certain short 2-barrel guns:					
Sale or transfer	Per firearm		$1	$1	$5.
Importers or manufacturers	Per year		$25	$25	$25.
Dealers	do		$1	$1	$10.
Machineguns, silencers, etc.:					
Sale or transfer	Per firearm		$200	$200	$200.
Importers or manufacturers	Per year		$500	$500	$500.
Dealers	do		$200	$200	$200.
Pawnbrokers	do		$300	$300	$300.
Import excise taxes:					
Coal, coke, etc.[35]	Per 100 pounds	10 cents	10 cents	10 cents	10 cents.
Copper and copper concentrates:					
Articles containing 4 percent or more of copper.	By weight	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.	3 percent ad valorem or ¾ cent per pound, whichever is lower.
Articles in which copper is component material of chief value.	Per pound	3 cents	3 cents	3 cents	3 cents.
Copper-bearing ores and concentrates and articles specified in Tariff Act of 1930.	Per pound of copper therein.	4 cents	4 cents	4 cents	4 cents.
Crude petroleum, fuel oil, gas oil, and liquid derivatives (except gasoline and lubricating oil).	Per gallon	½ cent	½ cent	½ cent	½ cent.
Gasoline and other motor fuel	do	2½ cents	2½ cents	2½ cents	2½ cents.
Hempseed	Per pound		1.24 cents	1.24 cents	1.24 cents.
Lubricating oils	Per gallon	4 cents	4 cents	4 cents	4 cents.
Lumber, except flooring of maple, birch, and beech.[36]	Per 1,000 feet	$3	$3	$3	$3.

See footnotes at end of table, p. 23.

xcise taxes imposed or increased by Highway Acts of 1956, 1959, and 1

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	
----------	Per pound--------	----------	3 cents-----	No change--	5 c
vehicles pounds.	Per 1,000 pounds per year.	----------	$1.50------	-----do-----	$3.
----------	Per gallon--------	2 cents-----	3 cents-----	4 cents-----	No
or fuels----	-----do----------	-----do-----	-----do-----	-----do-----	
cles-------	Per pound--------	5 cents-----	8 cents-----	No change--	10
----------	-----do----------	9 cents-----	No change--	-----do-----	
----------	Manufacturers' sale price.	8 percent---	10 percent--	-----do-----	No

(b).—*Portion of taxes to be transferred to the Highway Trust Fund*

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

	Unit of tax	Rate imposed by Revenue Act of 1950	R p
s, components, etc----------	Manufacturers' sale price-----	10 percent--	
----------	-----do----------	---do-------	
-operated gaming devices----	Per year----------	$150 [1]------	

nue Act of 1951.

	Year enacted	Rates as enacted	time of expiration or repeal	Remarks
cot, apple, nd used in	1936	10 cents	10 cents	Eliminated July 1, 1940.
	1934	¼ cent	¼ cent	Effective Jan. 1, 1955, no charge to be made for these stamps.
	1934	1 cent	1 cent	
	In effect Dec. 31, 1913.	10 cents	10 cents	
reign port:	1917	$1	$1.10	Repealed by Excise Tax Act of 1947.

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
SCELLANEOUS TAXES—continued				
ound	In effect Dec. 31, 1913.	10 cents	10 cents	
pound	do	¼ cent	¼ cent	
, per year	do	$600	$600	

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

Commodity, etc., taxed	Unit of tax	Rates in effect as of—			
		Dec. 31, 1932	Dec. 31, 1939	Dec. 31, 1945	July 1, 1961
All other miscellaneous excise taxes—Con.					
Import excise taxes—Continued					
Oils:					
Sunflower, rapeseed, sesame, kapok, hempseed, and perilla oils, etc. (except rapeseed oil imported for use in manufacture of rubber substitutes or lubricating oil).	Per pound		4½ cents	4½ cents	4½ cents.
Whale oil (except sperm oil), fish oil (except cod oil, cod liver oil, and halibut liver oil), marine animal oil, or any combination of the foregoing, etc.[37]	do		3 cents	3 cents	3 cents.
Paraffin and other petroleum wax products.	do	1 cent	1 cent	1 cent	1 cent.
Perilla seed	do		1.38 cents	1.38 cents	1.38 cents.
Rapeseed, kapok seed	do		2 cents	2 cents	2 cents.
Sesame seed	do		1.18 cents	1.18 cents	1.18 cents.
Marihuana:					
Transfers to registered persons	Per ounce		$1	$1	$1.
Transfers to unregistered persons	do		$100	$100	$100.
Importers, manufacturers, and compounders.	Per year		$24	$24	$24.
Producers	do		$1	$1	$1.
Practitioners	do		$1	$1	$1.
Persons engaged in laboratory research.	do		$1	$1	$1.
Persons other than practitioners who deal in, dispense, or give away:	do		$3	$3	$3.
Opium:					
Opium and coca leaves, etc	Per ounce	1 cent	1 cent	1 cent	1 cent.
Opium for smoking	Per pound	$300	$300	$300	$300.
Importers, manufacturers, producers, and compounders.	Per year	$24	$24	$24	$24.
Wholesaler dealers	do	$12	$12	$12	$12.
Retail dealers	do	$3	$3	$3	$3.
Practitioners	do	$1	$1	$1	$1.
Persons engaged in laboratory research.	do		$1	$1	$1.
Persons not otherwise taxed, dispensing preparation of limited narcotic content.	do	$1	$1	$1	$1.

xcise taxes imposed or increased by Highway Acts of 1956, 1959, and 196

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	196
----------	Per pound--------	----------	3 cents-----	No change--	5 cent
vehicles pounds.	Per 1,000 pounds per year.	----------	$1.50-------	-----do-----	$3.
----------	Per gallon--------	2 cents-----	3 cents-----	4 cents-----	No ch
or fuels----	-----do----------	-----do-----	-----do-----	-----do-----	D
cles-------	Per pound--------	5 cents-----	8 cents-----	No change--	10 cen
----------	-----do----------	9 cents-----	No change--	-----do-----	D
----------	Manufacturers' sale price.	8 percent---	10 percent--	-----do-----	No ch

b).—*Portion of taxes to be transferred to the Highway Trust Fund*

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

	Unit of tax	Rate imposed by Revenue Act of 1950	Rate prior enue
s, components, etc----------	Manufacturers' sale price-----	10 percent--	
----------	-----do----------	---do-------	
-operated gaming devices----	Per year----------	$150 [1]------	

nue Act of 1951.

	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
cot, apple, nd used in	1936	10 cents	10 cents	Eliminated July 1, 1940.
	1934	¼ cent	¼ cent	Effective Jan. 1, 1955, no charge to be made for these stamps.
	1934	1 cent	1 cent	
	In effect Dec. 31, 1913.	10 cents	10 cents	
reign port:	1917	$1	$1.10	Repealed by Excise Tax Act of 1947.

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
SCELLANEOUS TAXES—continued				
ound	In effect Dec. 31, 1913.	10 cents	10 cents	
pound	do	¼ cent	¼ cent	
ers, per year	do	$600	$600	

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

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

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

[4] The Excise Tax Technical Changes Act of 1958 made certain changes in the definition and rates of special occupational taxes for liquor dealers. In the case of rectifiers, tax is based on number of gallons rather than barrels as follows: Less than 20,000 gallons, $110; 20,000 gallons or more, $220.

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

[6] In no case shall tax be more than 8 cents on each share, nor less than 4 cents on the sale or transfer.

[7] House trailers and motorcycles exempt.

[8] Buses taxed at same rate as passenger automobiles.

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

[10] Tires not more than 20 inches in diameter and not more than 1¾ inches in cross section if such tires are of all rubber construction without fabric or metal reinforcement, or tires of extruded tiring with internal wire fastening agent exempt. Tires other than those used on highway vehicles taxed at the rate of 5 cents per pound, except laminated tires which are taxed at 1 cent per pound. Bicycle tires used in manufacture of new bicycles exempt.

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

[12] Stencil-cutting machines of the type used in marking freight shipments exempt.

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

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

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

[16] Tax refunded in the case of gasoline and diesel and special motor fuel used for farming purposes. Local transit systems allowed a refund of 2 cents per gallon on gasoline and diesel or special motor fuel purchased. Purchasers of gasoline for nonhighway use allowed a refund of 2 cents per gallon. Purchasers of diesel or special motor fuel for nonhighway use allowed an exemption of 2 cents per gallon.

[17] Cutting oil taxed at the rate of 3 cents per gallon.

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

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

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

[21] Commercial and industrial types exempt.

[22] Tax applies only to film in rolls and certain specified dimensions.

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

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

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

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

[27] Admissions accruing to specified educational, religious, and charitable institutions and nonprofit organizations, and all free admissions, exempt. In the case of reduced-rate admissions, tax applies to actual amount paid. If admission is to horse or dog racetrack, rate is 20 percent of total amount paid.

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

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

[30] Admissions to ballrooms and dancehalls where serving of food, etc., incidental to furnishing music and dancing privileges not subject to cabaret tax.

[31] Prior to 1941, dues of $25 or less and fees of $10 or less exempt; 1941 and later years, dues of $10 and fees of $10 exempt.

[32] Tax suspended on coconut oil to June 30, 1963, by Public Law 85-235 (as amended by Public Law 86-432); on palm oil to June 30, 1963, by Public Law 86-37 (as amended by Public Law 86-432).

[33] No tax is imposed where charge is 35 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Special-rate furlough tickets for members of the Armed Forces exempt. Transportation by motor vehicle with seating capacity of less than 10 adult passengers including the driver subject to tax only when such vehicle is operated on an established line.

[34] Public Law 796, 84th Cong., exempted foreign travel in general, except those trips beginning and ending within the United States or the 225-mile "buffer zone" in Canada and in Mexico. No tax imposed where charge is 60 cents or less; on commutation tickets for single trips of less than 30 miles, or commutation tickets of 1 month or less. Transportation by motor vehicle or aircraft with seating capacity of less than 10 adult passengers including the driver or pilot, not subject to tax unless such vehicle or aircraft is operated on an established line and if gross takeoff weight of aircraft is more than 12,500 pounds.

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

[36] Tax does not apply to lumber of northern white pine, Norway pine, western white spruce, and Englemann spruce. Wood dowels taxed at from 75 cents to $3 per 1,000 feet.

[37] Whale oil, fish oil, or marine animal oil of any kind may enter tax free if such oil was produced on vessels of the United States or in the United States or its possessions, from whale, fish, or marine animals or parts thereof taken and captured by vessels of the United States.

xcise taxes imposed or increased by Highway Acts of 1956, 1959, and 1961

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	1961
----------	Per pound----------	----------	3 cents-----	No change--	5 cents.
vehicles pounds.	Per 1,000 pounds per year.	----------	$1.50------	-----do-----	$3.
----------	Per gallon--------	2 cents-----	3 cents-----	4 cents-----	No change
or fuels----	-----do----------	-----do-----	-----do-----	-----do-----	Do.
cles-------	Per pound--------	5 cents-----	8 cents-----	No change--	10 cents.
----------	-----do----------	9 cents-----	No change--	-----do-----	Do.
----------	Manufacturers' sale price.	8 percent---	10 percent--	-----do-----	No change

b).—*Portion of taxes to be transferred to the Highway Trust Fund*

	Perc
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s----------	1
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I.—*Excise taxes imposed or increased by the Revenue Act of 1950*

	Unit of tax	Rate imposed by Revenue Act of 1950	Rate in effe prior to Re enue Act o 1950
s, components, etc----------	Manufacturers' sale price-----	10 percent--	No
----------	-----do----------	---do-------	No
-operated gaming devices----	Per year----------	$150 [1]------	$1

-nue Act of 1951.

	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
cot, apple, nd used in	1936	10 cents	10 cents	Eliminated July 1, 1940.
	1934	¼ cent	¼ cent	Effective Jan. 1, 1955, no charge to be made for these stamps.
	1934	1 cent	1 cent	
	In effect Dec. 31, 1913.	10 cents	10 cents	
reign port:	1917	$1	$1.10	Repealed by Excise Tax Act of 1947.

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
CELLANEOUS TAXES—continued				
ound	In effect Dec. 31, 1913.	10 cents	10 cents	
pound	do	¼ cent	¼ cent	
, per year	do	$600	$600	

TABLE VII(a).—*Excise taxes imposed or increased by Highway Acts of 1956, 1959, and 1961*

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	1961
New taxes imposed:					
Tread rubber	Per pound		3 cents	No change	5 cents.
Use tax on highway vehicles weighing over 26,000 pounds.	Per 1,000 pounds per year.		$1.50	do	$3.
Taxes increased:					
Gasoline	Per gallon	2 cents	3 cents	4 cents	No change.
Diesel and special motor fuels	do	do	do	do	Do.
Tires for highway vehicles	Per pound	5 cents	8 cents	No change	10 cents.
Tubes	do	9 cents	No change	do	Do.
Trucks, trailers, buses	Manufacturers' sale price.	8 percent	10 percent	do	No change.

TABLE VII(b).—*Portion of taxes to be transferred to the Highway Trust Fund*

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

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

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

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

xcise taxes imposed or increased by Highway Acts of 1956, 1959, and 196

	Unit of Tax	Rates prior to Highway Act of 1956	Rates under Highway Acts of—		
			1956	1959	19
.....	Per pound		3 cents	No change	5 cent
vehicles pounds.	Per 1,000 pounds per year.		$1.50	do	$3.
.....	Per gallon	2 cents	3 cents	4 cents	No ch
or fuels	do	do	do	do	1
cles	Per pound	5 cents	8 cents	No change	10 cer
.....	do	9 cents	No change	do	1
.....	Manufacturers' sale price.	8 percent	10 percent	do	No ch

b).—*Portion of taxes to be transferred to the Highway Trust Fund*

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

	Unit of tax	Rate imposed by Revenue Act of 1950	Rato prior enue
s, components, etc	Manufacturers' sale price	10 percent	
.....	do	do	
-operated gaming devices	Per year	$150 [1]	

nue Act of 1951.

	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
cot, apple, nd used in	1936	10 cents	10 cents	Eliminated July 1, 1940.
	1934	¼ cent	¼ cent	Effective Jan. 1, 1955, no charge to be made for these stamps.
	1934	1 cent	1 cent	
	In effect Dec. 31, 1913.	10 cents	10 cents	
reign port:	1917	$1	$1.10	Repealed by Excise Tax Act of 1947.

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
SCELLANEOUS TAXES—continued				
ound	In effect Dec. 31, 1913.	10 cents	10 cents	
pound	do	¼ cent	¼ cent	
, per year	do	$600	$600	

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
LIQUOR TAXES				
Grape brandy, citrus fruit, peach, cherry, berry, apricot, apple, prune, and pear brandy, or wine spirits withdrawn and used in fortification of wines, per proof gallon.	1936	10 cents	10 cents	Eliminated July 1, 1940.
Container stamps:				
Per container of less than ½ pint	1934	¼ cent	¼ cent	Effective Jan. 1, 1955, no charge to be made for these stamps.
Per container, ½ pint or more	1934	1 cent	1 cent	
Export stamps, per package	In effect Dec. 31, 1913.	10 cents	10 cents	
STAMP TAXES				
Passage tickets over $10 sold for passage by vessel to foreign port:				
Costing $10.01 to $30	1917	$1	$1.10	Repealed by Excise Tax Act of 1947.
Costing $30.01 to $60	1917	$3	$3.30	Do.
Over $60	1917	$5	$5.50	Do.
MANUFACTURERS' EXCISE TAXES				
Electrical energy, of manufacturers' sales price	1932	3 percent	3⅓ percent	Repealed by Revenue Act of 1951.
Mixed flour, per barrel	In effect Dec. 31, 1913.	4 cents	4 cents	Repealed by Revenue Act of 1942.
Mixed flour manufacturers, per year	do	$12	$12	Do.
Motorcycles, of manufacturers' sales price	1917	3 percent	7 percent	Repealed by Public Law 379, 84th Cong.
Optical equipment, of manufacturers' sales price	1941	10 percent	10 percent	Repealed by Revenue Act of 1942.
Refrigeration equipment, commercial	1941	10 percent	10 percent	Do.
Rubber articles, where rubber is chief component by weight, of manufacturers' sales price.[1]	1941	10 percent	10 percent	Do.
Washing machines of commercial type used in laundries, of manufacturers' sales price.	1941	10 percent	10 percent	Do.
MISCELLANEOUS TAXES				
Alaskan railroads, of gross annual income	1914	1 percent	1 percent	Repealed by Public Law 386, effective June 10, 1950.
Bituminous coal:				
Excise tax on sale of bituminous coal produced within the United States, per ton of 2,000 pounds.	1937	1 cent	1 cent	Expired Aug. 23, 1943.
Additional excise tax, applicable to producers not members of Bituminous Coal Code:				
If sold at mine, of sales price at mine	1937	19½ percent	19½ percent	Do.
If not sold at mine or through arm's length transaction, of fair market value at time of sale.	1937	19½ percent	19½ percent	Do.

See footnotes at end of table, p. 26.

[illegible] on imported for use in [illegible]	20 percent	10 percent	11 percent	[illegible]
ıored oleomargarine, per year	do	$48	$48	Repealed by Public Law 459, 81st Cong., effective July 1, 1950.
ıcolored oleomargarine, per year	do	$6	$6	
colored oleomargarine, per year	do	$480	$480	
uncolored oleomargarine, per year	do	$200	$200	
ɔil by pipeline, of amount paid	1932	4 percent	4½ percent	Repealed by Public Law 85-475, effective Aug. 1, 1958.
ɔroperty:				
t ton	1942	4 cents	4 cents	
mount paid	1942	3 percent	3 percent	
, per year	1941	$5	$5	Repealed by Revenue Act of 1945.
ıll length) per year:				
t over 28 feet	1941	$5	$5	
ut not over 50 feet	1941	$10	$10	
ut not over 100 feet	1941	$40	$40	
but not over 150 feet	1941	$100	$100	
but not over 200 feet	1941	$150	$150	
	1941	$200	$200	

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

TABLE X.—*Collections from excise taxes for fiscal years 1939, and 1950–60*—Continued

[In millions of dollars]

Source	1939	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
xes:												
ed for highway vehicles	--------	--------	7. 1	15. 1	18. 0	22. 7	24. 5	39. 5	46. 1	52. 5	71. 9	88. 9
	--------	210. 2	220. 3	234. 7	209. 3	142. 4	152. 3	156. 6	156. 1	156. 4	165. 7	168. 5
	--------	57. 6	51. 4	49. 9	39. 0	27. 1	28. 3	29. 5	28. 5	29. 9	30. 2	29. 2
tions	--------	106. 3	112. 9	115. 7	110. 1	71. 8	83. 8	92. 9	98. 2	108. 0	120. 2	131. 7
dbags, wallets, etc	--------	82. 8	90. 8	95. 8	79. 9	50. 9	57. 5	57. 1	58. 8	61. 5	62. 6	68. 2
lers' excise taxes	--------	457. 0	482. 6	511. 1	456. 3	314. 8	346. 4	375. 5	387. 7	408. 3	450. 6	486. 5
	0	1, 746. 8	1, 589. 7	1, 846. 7	1, 873. 6	1, 870. 6	2, 023. 3	2, 080. 1	2, 054. 5	2, 098. 5	2, 255. 8	2, 276. 5
	7	665. 0	727. 6	763. 0	769. 8	737. 2	765. 4	760. 5	757. 6	767. 2	796. 2	795. 4
	7	38. 1	31. 8	26. 8	25. 0	23. 9	24. 4	23. 5	21. 8	22. 0	22. 1	22. 5
	4	67. 3	72. 4	80. 5	78. 7	81. 8	86. 6	87. 4	90. 3	90. 9	98. 8	96. 1
	8	13. 6	20. 4	21. 5	21. 5	22. 5	20. 8	21. 6	22. 3	23. 4	20. 8	22. 3
	9	16. 0	13. 4	14. 4	14. 1	6. 7	--------	--------	--------	--------	--------	--------
Total, excis	4	--------	93. 8	27. 9	. 3	. 1	. 1	--------	--------	--------	--------	--------
Total, miscel	8	2, 546. 8	2, 549. 1	2, 780. 9	2, 783. 0	2, 742. 8	2, 920. 6	2, 973. 2	2, 946. 5	3, 002. 1	3, 193. 7	3, 212. 8
All other, mer	0	1, 294. 0	1, 474. 1	1, 586. 8	1, 513. 7	1, 504. 2	1, 549. 0	1, 610. 9	1, 668. 2	1, 738. 1	1, 863. 6	1, 923. 5
										*16. 0	*17. 1	*17. 3

*Snuff and tobacco coll
1 Motorcycles exempte
2 Tread rubber made t

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

Title and unit of tax	Year enacted	Rates as enacted	Rates in effect at time of expiration or repeal	Remarks
MISCELLANEOUS TAXES—continued				
Oleomargarine:				
Colored, per pound	In effect Dec. 31, 1913.	10 cents	10 cents	
Uncolored, per pound	do	¼ cent	¼ cent	
Manufacturers, per year	do	$600	$600	Repealed by Public Law 459, 81st Cong., effective July 1, 1950.
Retailers of colored oleomargarine, per year	do	$48	$48	
Retailers of uncolored oleomargarine, per year	do	$6	$6	
Wholesalers of colored oleomargarine, per year	do	$480	$480	
Wholesalers of uncolored oleomargarine, per year	do	$200	$200	
Transportation of oil by pipeline, of amount paid	1932	4 percent	4½ percent	
Transportation of property:				
Coal, per short ton	1942	4 cents	4 cents	Repealed by Public Law 85-475, effective Aug. 1, 1958.
All other, of amount paid	1942	3 percent	3 percent	
Use of automobiles, per year	1941	$5	$5	
Use of boats (overall length) per year:				
16 feet but not over 28 feet	1941	$5	$5	
Over 28 feet but not over 50 feet	1941	$10	$10	
Over 50 feet but not over 100 feet	1941	$40	$40	Repealed by Revenue Act of 1945.
Over 100 feet but not over 150 feet	1941	$100	$100	
Over 150 feet but not over 200 feet	1941	$150	$150	
Over 200 feet	1941	$200	$200	

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

[illegible] on imported for use in [illegible]	[illegible]	20 percent	10 percent	11 percent; [illegible] percent.
lored oleomargarine, per year	do	$48	$48	Repealed by Public Law 459, 81st Cong., effective July 1, 1950.
icolored oleomargarine, per year	do	$6	$6	
colored oleomargarine, per year	do	$480	$480	
uncolored oleomargarine, per year	do	$200	$200	
oil by pipeline, of amount paid	1932	4 percent	4½ percent	Repealed by Public Law 85-475, effective Aug. 1, 1958.
property:				
t ton	1942	4 cents	4 cents	
mount paid	1942	3 percent	3 percent	
, per year	1941	$5	$5	Repealed by Revenue Act of 1945.
ll length) per year:				
t over 28 feet	1941	$5	$5	
ut not over 50 feet	1941	$10	$10	
ut not over 100 feet	1941	$40	$40	
but not over 150 feet	1941	$100	$100	
but not over 200 feet	1941	$150	$150	
	1941	$200	$200	

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

[In millions of dollars]

	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
0	1, 746. 8	1, 589. 7	1, 846. 7	1, 873. 6	1, 870. 6	2, 023. 3	2, 080. 1	2, 054. 5	2, 098. 5	2, 255. 8	2, 276. 5
7	665. 0	727. 6	763. 0	769. 8	737. 2	765. 4	760. 5	757. 6	767. 2	796. 2	795. 4
7	38. 1	31. 8	26. 8	25. 0	23. 9	24. 4	23. 5	21. 8	22. 0	22. 1	22. 5
4	67. 3	72. 4	80. 5	78. 7	81. 8	86. 6	87. 4	90. 3	90. 9	98. 8	96. 1
8	13. 6	20. 4	21. 5	21. 5	22. 5	20. 8	21. 6	22. 3	23. 4	20. 8	22. 3
9	16. 0	13. 4	14. 4	14. 1	6. 7	--------	--------	--------	--------	--------	--------
4	--------	93. 8	27. 9	. 3	. 1	. 1	--------	--------	--------	--------	--------
8	2, 546. 8	2, 549. 1	2, 780. 9	2, 783. 0	2, 742. 8	2, 920. 6	2, 973. 2	2, 946. 5	3, 002. 1	3, 193. 7	3, 212. 8
0	1, 294. 0	1, 474. 1	1, 586. 8	1, 513. 7	1, 504. 2	1, 549. 0	1, 610. 9	1, 668. 2	1, 738. 1	1, 863. 6	1, 923. 5
									*16. 0	*17. 1	*17. 3

*Snuff and tobacco coll
1 Motorcycles exempte
2 Tread rubber made b

Table X.—*Collections from excise taxes for fiscal years 1939, and 1950–60*—Continued

Source	1939	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
xes:												
ed for highway vehicles	--------	--------	7. 1	15. 1	18. 0	22. 7	24. 5	39. 5	46. 1	52. 5	71. 9	88. 9
	--------	210. 2	220. 3	234. 7	209. 3	142. 4	152. 3	156. 6	156. 1	156. 4	165. 7	168. 5
	--------	57. 6	51. 4	49. 9	39. 0	27. 1	28. 3	29. 5	28. 5	29. 9	30. 2	29. 2
ations	--------	106. 3	112. 9	115. 7	110. 1	71. 8	83. 8	92. 9	98. 2	108. 0	120. 2	131. 7
dbags, wallets, etc	--------	82. 8	90. 8	95. 8	79. 9	50. 9	57. 5	57. 1	58. 8	61. 5	62. 6	68. 2
lers' excise taxes	--------	457. 0	482. 6	511. 1	456. 3	314. 8	346. 4	375. 5	387. 7	408. 3	450. 6	486. 5

TABLE X.—*Collections from excise taxes for fiscal years 1939, and 1950–60*

[In millions of dollars]

Source	1939	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
Liquor taxes:												
Distilled spirits (domestic and imported)	285.0	1,746.8	1,589.7	1,846.7	1,873.6	1,870.6	2,023.3	2,080.1	2,054.5	2,098.5	2,255.8	2,276.5
Fermented malt liquors	259.7	665.0	727.6	763.0	769.8	737.2	765.4	760.5	757.6	767.2	796.2	795.4
Rectification tax	10.7	38.1	31.8	26.8	25.0	23.9	24.4	23.5	21.8	22.0	22.1	22.5
Wines (domestic and imported)	6.4	67.3	72.4	80.5	78.7	81.8	86.6	87.4	90.3	90.9	98.8	96.1
Special occupational taxes	10.8	13.6	20.4	21.5	21.5	22.5	20.8	21.6	22.3	23.4	20.8	22.3
Container stamps	9.9	16.0	13.4	14.4	14.1	6.7	-------	-------	-------	-------	-------	-------
All other	5.4	-------	93.8	27.9	.3	.1	.1	-------	-------	-------	-------	-------
Total, liquor taxes	587.8	2,546.8	2,549.1	2,780.9	2,783.0	2,742.8	2,920.6	2,973.2	2,946.5	3,002.1	3,193.7	3,212.8
Tobacco taxes:												
Cigarettes (small)	504.0	1,294.0	1,474.1	1,586.8	1,513.7	1,504.2	1,549.0	1,610.9	1,668.2	1,738.1	1,863.6	1,923.5
Tobacco (chewing and smoking)	54.8	33.9	22.8	17.2	16.2	16.2	14.9	14.0	14.4	*16.9	*17.1	*17.3
Cigars (large)	12.8	44.2	44.8	46.3	45.6	46.2	45.0	44.9	47.2	50.7	49.9	49.3
Snuff	6.9	7.2	4.8	3.8	3.9	3.9	3.8	3.7	3.5	(*)	(*)	(*)
All other	1.6	1.1	18.7	.8	.7	.8	.8	.6	.7	1.2	1.0	.9
Total, tobacco taxes	580.2	1,380.4	1,565.2	1,654.9	1,580.2	1,571.2	1,613.5	1,674.0	1,734.0	1,806.8	1,931.5	1,991.1
Stamp taxes	41.1	93.1	85.0	90.3	90.0	112.0	114.9	107.5	109.5	133.8	139.2	149.4
Manufacturers' excise taxes:												
Gasoline	207.0	569.0	713.2	890.7	836.9	954.7	1,030.4	1,458.2	1,636.6	1,700.3	2,015.9	2,370.3
Lubricating oils	30.5	97.2	95.3	73.3	68.0	69.8	74.6	73.6	70.0	73.7	81.7	74.3
Passenger autos and motorcycles [1]	42.7	653.4	578.1	785.7	867.5	1,047.8	1,376.4	1,144.2	1,170.0	1,039.3	1,331.3	1,228.6
Automobile trucks, buses, and tractors	6.0	121.3	147.4	210.0	149.9	134.8	189.4	199.3	206.1	215.3	271.9	236.7
Parts and accessories for automobiles	7.9	119.5	164.1	177.9	134.8	136.7	145.8	157.3	166.7	166.2	189.5	188.8
Tires and inner tubes, tread rubber [2]	34.8	198.4	161.3	180.0	152.6	164.3	177.9	251.5	259.8	278.9	304.5	279.6
Electrical energy	39.9	93.2	53.1	-------	-------	-------	-------	-------	-------	-------	-------	-------
Electric, gas, and oil appliances	-------	122.0	89.5	113.4	97.4	50.9	71.1	75.2	61.4	62.4	69.3	64.5
Toilet preparations	10.6	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------	-------
Electric light bulbs and tubes	-------	30.3	30.7	36.7	35.4	18.7	22.9	26.1	24.9	29.4	31.8	32.9
Radio receiving sets, phonographs, records, musical instruments, and television sets	4.8	146.0	134.5	178.0	153.2	155.9	186.2	180.4	179.3	187.7	211.8	189.9
Refrigerators, refrigerating apparatus, air conditioners, and quick freeze	7.0	96.3	58.0	87.4	75.1	38.0	49.1	46.9	39.4	40.6	50.0	55.9
Business and store machines	-------	44.5	48.5	50.3	49.0	57.3	70.1	83.2	90.7	93.9	99.4	98.3
Photographic apparatus	-------	46.0	33.8	29.4	25.2	15.2	17.4	19.9	22.5	24.3	26.2	25.3
Matches	.1	10.2	8.0	8.9	9.4	5.8	6.2	5.9	5.1	5.3	5.3	5.2
Sporting goods	-------	17.9	16.5	15.8	12.8	13.5	13.7	14.6	16.3	17.3	19.4	21.0
Firearms, shells, pistols, and revolvers	3.0	18.6	11.8	13.1	11.2	13.4	15.5	16.6	16.2	15.9	17.6	16.5
Fountain and ballpoint pens, mechanical pencils, and lighters	-------	-------	4.8	11.9	10.9	8.4	9.6	9.1	9.1	8.4	9.6	9.0
Total, manufacturers' excise taxes	394.5	2,383.7	2,348.9	2,862.8	2,689.1	2,885.0	3,456.0	3,761.9	3,974.1	3,958.8	4,735.1	4,896.8

See footnotes at end of table, p. 28.

	10 percent	10 percent	21 percent	11 percent								
on imported for use in												
es:												
elegraph, radio, and cable												
used wires, etc	24.1	354.7	395.4	417.9	412.5	230.3	241.5	266.2	279.4	292.4	312.1	343.9
ne service		290.3	310.3	357.9	359.5	290.2	315.7	347.0	370.8	398.0	426.2	483.4
n of oil by pipeline	11.0	24.9	26.9	28.4	29.7	33.5	35.7	37.2	35.1	8.0	.1	.4
n of persons		237.6	275.2	287.4	247.4	200.5	214.9	222.2	225.8	227.0	255.5	264.3
n of property		381.3	388.6	419.6	395.6	398.0	450.6	468.0	463.0	143.3	3.1	1.3
xclusive of cabarets, roof	19.5	346.5	330.8	312.8	272.0	106.1	104.0	75.8	54.7	50.0	34.5	36.7
gardens, etc		42.6	45.5	46.7	38.3	39.3	42.3	43.2	42.9	45.1	49.6	33.6
es			5.3	10.5	9.6	7.8	7.0	7.3	6.9	6.8	6.6	7.3
d initiation fees	6.2	30.1	33.6	36.8	32.0	42.0	47.2	54.2	60.3	64.8	67.2	64.4
-deposit boxes	2.0	9.6	10.2	10.4	9.0	5.6	5.5	5.8	6.1	6.1	6.4	6.6
highway vehicles								27.2	33.1	32.5	38.3	45.6
other vegetable oils, proc-	27.7	19.1	15.4	18.0	16.3	19.0	18.5	19.7	9.4	1.7	.4	.1
, etc	2.2											
	65.4	80.2	78.5	78.1	74.5	78.5	82.9	86.1	85.9	86.4	89.9	91.8
amusement and gaming		20.7	18.8	16.5	14.6	15.0	14.2	15.0	17.5	16.9	20.3	23.9
s and billiard and pool		3.6	3.6	3.4	3.2	3.4	3.0	3.1	3.1	3.4	3.7	4.3
uding repealed taxes	6.6	1.3	2.2	1.6	4.4	1.0	1.0	1.0	1.0	1.0	1.1	1.2
llaneous taxes	164.6	1,842.6	1,940.3	2,046.1	1,918.6	1,469.9	1,584.0	1,679.1	1,695.3	1,383.4	1,315.0	1,408.7
taxes	1,768.1	8,703.6	8,971.1	9,946.1	9,517.2	9,095.9	10,035,4	10,571.2	10,847.1	10,693.2	11,765.1	12,145.2

ections combined.
d by Public Law 379, 84th Cong., effective Sept. 1, 1955.
axable by Highway Act of 1956.

NOTE.—Figures are rounded and do not necessarily add to totals. Undistributed depositary receipts are excluded.

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

○

TABLE X.—*Collections from excise taxes for fiscal years 1939, and 1950–60*—Continued

Source	1939	1951	1952	1953	1954	1955	1956	1957	1958	1959	1960	1961
Retailers' excise taxes:												
Diesel fuel used for highway vehicles	--------	--------	7. 1	15. 1	18. 0	22. 7	24. 5	39. 5	46. 1	52. 5	71. 9	88. 9
Jewelry, etc	--------	210. 2	220. 3	234. 7	209. 3	142. 4	152. 3	156. 6	156. 1	156. 4	165. 7	168. 5
Furs	--------	57. 6	51. 4	49. 9	39. 0	27. 1	28. 3	29. 5	28. 5	29. 9	30. 2	29. 2
Toilet preparations	--------	106. 3	112. 9	115. 7	110. 1	71. 8	83. 8	92. 9	98. 2	108. 0	120. 2	131. 7
Luggage, handbags, wallets, etc	--------	82. 8	90. 8	95. 8	79. 9	50. 9	57. 5	57. 1	58. 8	61. 5	62. 6	68. 2
Total, retailers' excise taxes	--------	457. 0	482. 6	511. 1	456. 3	314. 8	346. 4	375. 5	387. 7	408. 3	450. 6	486. 5
Miscellaneous taxes:												
Telephone, telegraph, radio, and cable facilities, leased wires, etc	24. 1	354. 7	395. 4	417. 9	412. 5	230. 3	241. 5	266. 2	279. 4	292. 4	312. 1	343. 9
Local telephone service	--------	290. 3	310. 3	357. 9	359. 5	290. 2	315. 7	347. 0	370. 8	398. 0	425. 2	483. 4
Transportation of oil by pipeline	11. 0	24. 9	26. 9	28. 4	29. 7	33. 5	35. 7	37. 2	35. 1	8. 0	. 1	. 4
Transportation of persons	--------	237. 6	275. 2	287. 4	247. 4	200. 5	214. 9	222. 2	225. 8	227. 0	255. 5	264. 3
Transportation of property	--------	381. 3	388. 6	419. 6	395. 6	398. 0	450. 6	468. 0	463. 0	143. 3	3. 1	1. 3
Admissions, exclusive of cabarets, roof gardens, etc	19. 5	346. 5	330. 8	312. 8	272. 0	106. 1	104. 0	75. 8	54. 7	50. 0	34. 5	36. 7
Cabarets, roof gardens, etc		42. 6	45. 5	46. 7	38. 3	39. 3	42. 3	43. 2	42. 9	45. 1	49. 6	33. 6
Wagering taxes	--------	--------	5. 3	10. 5	9. 6	7. 8	7. 0	7. 3	6. 9	6. 8	6. 6	7. 3
Club dues and initiation fees	6. 2	30. 1	33. 6	36. 8	32. 0	42. 0	47. 2	54. 2	60. 3	64. 8	67. 2	64. 4
Leases of safe-deposit boxes	2. 0	9. 6	10. 2	10. 4	9. 0	5. 6	5. 5	5. 8	6. 1	6. 1	6. 4	6. 6
Use of certain highway vehicles	--------	--------	--------	--------	--------	--------	--------	27. 2	33. 1	32. 5	38. 3	45. 6
Coconut and other vegetable oils, processed	27. 7	19. 1	15. 4	18. 0	16. 3	19. 0	18. 5	19. 7	9. 4	1. 7	. 4	. 1
Oleomargarine, etc	2. 2	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------	--------
Sugar tax	65. 4	80. 2	78. 5	78. 1	74. 5	78. 5	82. 9	86. 1	85. 9	86. 4	89. 9	91. 8
Coin-operated amusement and gaming devices	--------	20. 7	18. 8	16. 5	14. 6	15. 0	14. 2	15. 0	17. 5	16. 9	20. 3	23. 9
Bowling alleys and billiard and pool tables	--------	3. 6	3. 6	3. 4	3. 2	3. 4	3. 0	3. 1	3. 1	3. 4	3. 7	4. 3
All other, including repealed taxes	6. 6	1. 3	2. 2	1. 6	4. 4	1. 0	1. 0	1. 0	1. 0	1. 0	1. 1	1. 2
Total, miscellaneous taxes	164. 6	1, 842. 6	1, 940. 3	2, 046. 1	1, 918. 6	1, 469. 9	1, 584. 0	1, 679. 1	1, 695. 3	1, 383. 4	1, 315. 0	1, 408. 7
Total, excise taxes	1, 768. 1	8, 703. 6	8, 971. 1	9, 946. 1	9, 517. 2	9, 095. 9	10,035,4	10,571.2	10,847.1	10,693.2	11, 765. 1	12,145.2

*Snuff and tobacco collections combined.
[1] Motorcycles exempted by Public Law 379, 84th Cong., effective Sept. 1, 1955.
[2] Tread rubber made taxable by Highway Act of 1956.

NOTE.—Figures are rounded and do not necessarily add to totals. Undistributed depositary receipts are excluded.

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