

TITLE 26 - INTERNAL REVENUE CODE
Subtitle D - Miscellaneous Excise Taxes
CHAPTER 32 - MANUFACTURERS EXCISE TAXES
Subchapter C - Certain Vaccines

§ 4131. Imposition of tax

(a) General rule

There is hereby imposed a tax on any taxable vaccine sold by the manufacturer, producer, or importer thereof.

(b) Amount of tax

(1) In general

The amount of the tax imposed by subsection (a) shall be 75 cents per dose of any taxable vaccine.

(2) Combinations of vaccines

If any taxable vaccine is described in more than 1 subparagraph of section 4132 (a)(1), the amount of the tax imposed by subsection (a) on such vaccine shall be the sum of the amounts for the vaccines which are so included.

(c) Application of section

The tax imposed by this section shall apply—

- (1)** after December 31, 1987, and before January 1, 1993, and
- (2)** during periods after the date of the enactment of the Revenue Reconciliation Act of 1993.

(Added Pub. L. 100–203, title IX, § 9201(a), Dec. 22, 1987, 101 Stat. 1330–327; amended Pub. L. 103–66, title XIII, § 13421(a), Aug. 10, 1993, 107 Stat. 565; Pub. L. 105–34, title IX, § 904(a), Aug. 5, 1997, 111 Stat. 873.)

References in Text

The date of the enactment of the Revenue Reconciliation Act of 1993, referred to in subsec. (c)(2), is the date of enactment of Pub. L. 103–66, which was approved Aug. 10, 1993.

Amendments

1997—Subsec. (b). Pub. L. 105–34 amended subsec. (b) generally. Prior to amendment, subsec. (b) read as follows:

“(b) Amount of Tax.—

“(1) In general.—The amount of the tax imposed by subsection (a) shall be determined in accordance with the following table:

The tax per

“If the taxable vaccine is: dose is:

DPT vaccine \$4.56

DT vaccine 0.06

MMR vaccine 4.44

Polio vaccine 0.29.

“(2) Combinations of vaccines.—If any taxable vaccine is included in more than 1 category of vaccines in the table contained in paragraph (1), the amount of the tax imposed by subsection (a) on such vaccine shall be the sum of the amounts determined under such table for each category in which such vaccine is so included.”

1993—Subsec. (c). Pub. L. 103–66 amended subsec. (c) generally. Prior to amendment, subsec. (c) related to termination of tax if amounts collected exceeded projected fund liability.

Effective Date of 1997 Amendment

Section 904(d) of Pub. L. 105–34 provided that: “The amendments made by this section [amending this section and section 4132 of this title] shall take effect on the day after the date of the enactment of this Act [Aug. 5, 1997].”

Effective Date

Section 9201(d) of Pub. L. 100–203 provided that: “The amendments made by this section [enacting this section and section 4132 of this title and amending sections 4221 and 6416 of this title] shall take effect on January 1, 1988.”

Floor Stocks Tax

Section 13421(c) of Pub. L. 103–66 provided that:

“(1) Imposition of tax.—On any taxable vaccine—

“(A) which was sold by the manufacturer, producer, or importer on or before the date of the enactment of this Act [Aug. 10, 1993],

“(B) on which no tax was imposed by section 4131 of the Internal Revenue Code of 1986 (or, if such tax was imposed, was credited or refunded), and

“(C) which is held on such date by any person for sale or use,

there is hereby imposed a tax in the amount determined under section 4131(b) of such Code.

“(2) Liability for tax and method of payment.—

“(A) Liability for tax.—The person holding any taxable vaccine to which the tax imposed by paragraph (1) applies shall be liable for such tax.

“(B) Method of payment.—The tax imposed by paragraph (1) shall be paid in such manner as the Secretary shall prescribe by regulations.

“(C) Time for payment.—The tax imposed by paragraph (1) shall be paid on or before the last day of the 6th month beginning after the date of the enactment of this Act.

“(3) Definitions.—For purposes of this subsection, terms used in this subsection which are also used in section 4131 of such Code shall have the respective meanings such terms have in such section.

“(4) Other laws applicable.—All provisions of law, including penalties, applicable with respect to the taxes imposed by section 4131 of such Code shall, insofar as applicable and not inconsistent with the provisions of this subsection, apply to the floor stocks taxes imposed by paragraph (1), to the same extent as if such taxes were imposed by such section 4131.”