

**TITLE 26 - INTERNAL REVENUE CODE**  
**Subtitle D - Miscellaneous Excise Taxes**  
**CHAPTER 32 - MANUFACTURERS EXCISE TAXES**  
**Subchapter G - Exemptions, Registration, Etc.**

**§ 4227. Cross reference**

For exception for a sale to an Indian tribal government (or its subdivision) for the exclusive use of an Indian tribal government (or its subdivision), see section 7871.

(Aug. 16, 1954, ch. 736, 68A Stat. 496, § 4226; renumbered § 4227, June 29, 1956, ch. 462, title II, § 207(a), 70 Stat. 391; amended Pub. L. 89–44, title II, § 208(f), June 21, 1965, 79 Stat. 141; Pub. L. 94–455, title XIX, § 1904(a)(5), Oct. 4, 1976, 90 Stat. 1811; Pub. L. 97–473, title II, § 202(b)(8), Jan. 14, 1983, 96 Stat. 2610; Pub. L. 98–369, div. A, title VII, § 735(c)(11), July 18, 1984, 98 Stat. 983; Pub. L. 99–514, title XVIII, § 1899A(49), Oct. 22, 1986, 100 Stat. 2961.)

**Amendments**

1986—Pub. L. 99–514 amended section generally, substituting “reference” for “references” in section catchline, struck out par. (1) designation, substituted “exception” for “exemption”, and struck out par. (2) relating to cross reference to credit for taxes on tires.

1984—Par. (2). Pub. L. 98–369 struck out “and tubes” after “on tires”.

1983—Pub. L. 97–473 designated existing provisions as par. (2) and added par. (1).

1976—Pub. L. 94–455 struck out pars. (1) and (3) relating to cross references to exemption from tax in case of certain sales to the United States and to administrative provisions of general applicability, respectively.

1965—Par. (2). Pub. L. 89–44 struck out “and automobile radio and television receiving sets,” after “tires and inner tubes,”.

**Effective Date of 1984 Amendment**

Amendment by Pub. L. 98–369 effective, except as otherwise provided, as if included in the provisions of the Highway Revenue Act of 1982, title V of Pub. L. 97–424, to which such amendment relates, see section 736 of Pub. L. 98–369, set out as a note under section 4051 of this title.

**Effective Date of 1983 Amendment**

For effective date of amendment by Pub. L. 97–473, see section 204(5) of Pub. L. 97–473, set out as an Effective Date note under section 7871 of this title.

**Effective Date of 1976 Amendment**

Amendment by Pub. L. 94–455 effective on first day of first month which begins more than 90 days after Oct. 4, 1976, see section 1904(d) of Pub. L. 94–455, set out as a note under section 4041 of this title.

**Effective Date of 1965 Amendment**

Amendment by Pub. L. 89–44 applicable with respect to articles sold on or after June 22, 1965, except insofar as such amendments related to the taxes imposed by sections 4061 (b), 4091, and 4131 and, as to such taxes, applicable with respect to articles sold on or after January 1, 1966, see section 701(a) of Pub. L. 89–44, set out as a note under section 4161 of this title.