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Internal Revenue Code Section 4611

Imposition of tax

(a) General rule.

There is hereby imposed a tax at the rate specified in subsection (c) on-

- (1) crude oil received at a United States refinery, and
- (2) petroleum products entered into the United States for consumption, use, or warehousing.

(b) Tax on certain uses and exportation.

(1) In general.

If-

- (A) any domestic crude oil is used in or exported from the United States, and
- (B) before such use or exportation, no tax was imposed on such crude oil under subsection (a),

then a tax at the rate specified in subsection (c) is hereby imposed on such crude oil.

(2) Exception for use on premises where produced.

Paragraph (1) shall not apply to any use of crude oil for extracting oil or natural gas on the premises where such crude oil was produced.

(c) Rate of tax.

(1) In general.

The rate of the taxes imposed by this section is the sum of-

- (A) the Hazardous Substance Superfund financing rate, and
- (B) the Oil Spill Liability Trust Fund financing rate.

(2) Rates.

For purposes of paragraph (1)-

- (A) the Hazardous Substance Superfund financing rate is 9.7 cents a barrel, and
- (B) the Oil Spill Liability Trust Fund financing rate is-
 - (i) in the case of crude oil received or petroleum products entered before January 1, 2017, 8 cents a barrel, and
 - (ii) in the case of crude oil received or petroleum products entered after December 31, 2016, 9 cents a barrel.

(d) Persons liable for tax.

(1) Crude oil received at refinery.

The tax imposed by subsection (a)(1) shall be paid by the operator of the United States refinery.

(2) Imported petroleum product.

The tax imposed by subsection (a)(2) shall be paid by the person entering the product for consumption, use, or warehousing.

(3) Tax on certain uses or exports.

The tax imposed by subsection (b) shall be paid by the person using or exporting the crude oil, as the case may be.

(e) Application of Hazardous Substance Superfund financing rate.

(1) In general.

Except as provided in paragraphs (2) and (3), the Hazardous Substance Superfund financing rate under this section shall apply after December 31, 1986, and before January 1, 1996.

(2) No tax if unobligated balance in fund exceeds \$3,500,000,000.

If on December 31, 1993, or December 31, 1994 -

(A) the unobligated balance in the Hazardous Substance Superfund exceeds \$3,500,000,000, and

(B) the Secretary, after consultation with the Administrator of the Environmental Protection Agency, determines that the unobligated balance in the Hazardous Substance Superfund will exceed \$3,500,000,000 on December 31 of 1994 or 1995, respectively, if no tax is imposed under this section and sections 4661 and 4671,

then no tax shall be imposed under this section (to the extent attributable to the Hazardous Substance Superfund financing rate) during 1994 or 1995, as the case may be.

(3) No tax if amounts collected exceed \$11,970,000,000.

(A) Estimates by Secretary. The Secretary as of the close of each calendar quarter (and at such other times as the Secretary determines appropriate) shall make an estimate of the amount of taxes which will be collected under this section (to the extent attributable to the Hazardous Substance Superfund financing rate) and sections 4661 and 4671 and credited to the Hazardous Substance Superfund during the period beginning January 1, 1987, and ending December 31, 1995.

(B) Termination if \$11,970,000,000 credited before January 1, 1996. If the Secretary estimates under subparagraph (A) that more than \$11,970,000,000 will be credited to the Fund before January 1, 1996, the Hazardous Substance Superfund financing rate under this section shall not apply after the date on which (as estimated by the Secretary) \$11,970,000,000 will be so credited to the Fund.

(f) Application of Oil Spill Liability Trust Fund financing rate.

(1) In general.

Except as provided in paragraph (2), the Oil Spill Liability Trust Fund financing rate under subsection (c) shall apply on and after April 1, 2006, or if later, the date which is 30 days after the last day of any calendar quarter for which the Secretary estimates that, as of the close of that quarter, the unobligated balance in the Oil Spill Liability Trust Fund is less than \$2,000,000,000.

(2) Termination.

The Oil Spill Liability Trust Fund financing rate shall not apply after December 31, 2025.