

---

# Federal Excise Tax

## Internal Revenue Code & Treasury Regulations

---

<u>Section</u>	<u>Title of Section</u>
<a href="#"><u>4481</u></a>	<b>Imposition of Tax: Applicable to Heavy Highway Use Tax</b>
<a href="#"><u>4482</u></a>	<b>Definitions: Applicable to Heavy Highway Vehicle Use Tax</b>
<a href="#"><u>4483</u></a>	<b>Exemptions: Applicable to Heavy Highway Vehicle Use Tax</b>
<a href="#"><u>6427</u></a>	<b>Fuels not used for Taxable Purposes: Authorization for refunds or credits of Fuel Tax paid for non highway use of fuel</b>
<a href="#"><u>41.4481-1</u></a>	<b>Imposition of Tax: Applicable to Heavy Highway Use Tax</b>
<a href="#"><u>41.4481-2</u></a>	<b>Persons liable for tax</b>
<a href="#"><u>41.4481-3</u></a>	<b>Registration</b>
<a href="#"><u>41.4482(a)(1)</u></a>	<b>Definition of highway motor vehicle</b>
<a href="#"><u>41.4482(b)(1)</u></a>	<b>Definition of taxable gross weight</b>
<a href="#"><u>41.4483-3</u></a>	<b>Exemption for trucks used for 5,000 or fewer miles</b>