



REINSTATEMENT OF THE SUPERFUND CHEMICAL TAXES

What Taxes Are Being Reinstated and Why?

The Infrastructure Investment and Jobs Act (P.L. 117-58) will reinstate the Superfund excise taxes on 42 listed feedstock chemicals and other imported chemicals derived in part from them.

The Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), which created the Superfund excise taxes, was originally created in 1980 to fund the cleanup of contaminated sites. The taxes that funded CERCLA expired in 1995 and the Superfund program has since been funded by Congress out of general revenues. The Joint Committee on Taxation estimated that the reinstatement of these taxes will generate approximately \$14.5 billion to fund Superfund cleanups over the 10-years at which time the taxes will expire again without congressional reauthorization.

When Will They Be in Effect?

The reinstated Superfund taxes went into effect June 30, 2022 and will expire December 31, 2031.

When is the First Return Due?

The first return, for the quarter ending on September 30, 2022, is due October 31, 2022.

What are the Semi-Monthly Deposits?

Superfund taxpayers must make semi-monthly deposits unless the company's liability for the quarter does not exceed \$2,500. A semi-monthly period is the first 15 days of a calendar month or the portion of a calendar month following the 15th day of the month.

Who pays Superfund Taxes?

This tax applies to the manufacture, production or import of the 42 listed feedstock chemicals and hazardous materials and is calculated at the specified rate per ton.

What Will the Rates Be for Taxable Chemicals?

The bill will increase the tax rate on the listed feedstock chemicals by doubling the 1995 rates (which varied from \$0.44 to \$9.74 per ton). The new rates are shown on the following page.

Where Can I Find Additional Information?

For additional information and answers to frequently asked questions, please visit the [IRS FAQ website](#)

SUPERFUND CHEMICAL TAX RATES

Tax applies to the manufacture, production or import of these chemicals

Chemical	Tax Per Ton
Acetylene	\$9.74
Ammonia	\$5.28
Antimony	\$8.90
Antimony trioxide	\$7.50
Arsenic	\$8.90
Arsenic trioxide	\$6.82
Barium sulfide	\$4.60
Benzene	\$9.74
Bromine	\$8.90
Butadiene	\$9.74
Butane	\$9.74
Butylene	\$9.74
Cadmium	\$8.90
Chlorine	\$5.40
Chromite	\$3.04
Chromium	\$8.90
Cobalt	\$8.90
Cupric oxide	\$7.18
Cupric sulfate	\$3.74
Cuprous oxide	\$7.94
Ethylene	\$9.74
Hydrochloric acid	\$0.58
Hydrogen fluoride	\$8.46
Lead oxide	\$8.28
Mercury	\$8.90
Methane	\$6.88
Napthalene	\$9.74
Nickel	\$8.90
Nitric acid	\$0.48
Phosphorus	\$8.90
Potassium dichromate	\$3.38
Potassium hydroxide	\$0.44
Propylene	\$9.74
Sodium dichromate	\$3.74
Sodium hydroxide	\$0.56
Stannic chloride	\$4.24
Stannous chloride	\$5.70
Sulfuric acid	\$0.52
Toluene	\$9.74
Xylene	\$9.74
Zinc chloride	\$4.44
Zinc sulfate	\$3.80

What are “Taxable Substances”?

A taxable substance is an imported product with at least 20% of the weight or more than 20% of the value of the materials used to produce the substance, based on the predominant method of manufacture, from the IRS list of taxable imported substances.

The IRS is authorized, in consultation with EPA and Customs and Border Protection, to add substances to the list of taxable substances when imported chemical is derived in part from listed chemicals.

The IRS published an [initial list of taxable imported substances](#). This list is subject to change, as chemicals may be added to or removed from the list on an ongoing basis.

Who Pays Superfund Taxes on Taxable Substances?

The importer of the product containing the taxable substance pays the tax.

What Will the Rates Be for Taxable Substances?

The importer of record may choose to calculate the tax based on the chemical composition of the substance or may use the IRS prescribed rate for the substance in question. The list of IRS prescribed rates that have been published to date can be found on the following page.

If the importer does not calculate the rate for a taxable substance and the IRS has prescribed a tax rate for the taxable substance, the tax is calculated using the rate prescribed by the IRS; if the IRS has not yet prescribed a rate substance, then the tax rate is 10% of the value of the substance as of the time it entered the United States for consumption, use, or warehousing.

SUPERFUND TAXABLE SUBSTANCE TAX RATES

Tax applies to the import of these chemicals

For the most up-to-date list of rates, please visit the [IRS website](#).

Chemical	Tax Per Ton
1,3-butylene glycol	\$ 7.28
1,4 butanediol	\$ 4.68
1,5,9-cyclododecatriene	\$ 9.74
2-ethyl hexanol	\$ 7.16
2-ethylhexyl acrylate	\$ 7.34
acetone	\$ 20.06
acetylene black	\$ 10.52
acrylic acid resins	\$ 5.65
methacrylic acid resins	\$ 14.94
acrylonitrile	\$ 9.38
adipic acid	\$ 6.13
adiponitrile	\$ 8.57
allyl chloride	\$ 10.38
alpha-methylstyrene	\$ 9.93
ammonium nitrate	\$ 1.49
aniline	\$ 9.40
benzaldehyde	\$ 8.47
benzoic acid	\$ 7.31
bisphenol-A	\$ 10.23
butanol	\$ 6.31
butyl acrylate	\$ 6.84
butyl benzyl phthalate	\$ 12.15
carbon tetrachloride	\$ 10.62
chlorinated polyethylene	\$ 10.25
chloroform	\$ 10.51
chromic acid	\$ 4.37
cumene	\$ 9.74
cyclododecanol	\$ 9.05
cyclohexane	\$ 10.02
decabromodiphenyl oxide	\$ 17.99
di-2 ethyl hexyl phthalate	\$ 7.37
diethanolamine	\$ 6.01
diglycidyl ether of bisphenol-A	\$ 13.86
diisopropanolamine	\$ 12.76
dimethyl terephthalate	\$ 5.91
dimethyl-2, 6-naphthalene dicarboxylate	\$ 6.81
di-n-hexyl adipate	\$ 8.23
diphenyl oxide	\$ 13.73
diphenylamine	\$ 10.28
epichlorohydrin	\$ 12.89
ethyl acrylate	\$ 4.09
ethyl alcohol for nonbeverage use	\$ 5.94

ethyl chloride	\$ 4.52
ethyl methyl ketone	\$ 7.60
ethyl benzene	\$ 9.74
ethylene dibromide	\$ 9.03
ethylene dichloride	\$ 6.62
ethylene glycol	\$ 4.38
ethylene oxide	\$ 6.23
ferrochrome ov 3 pct. carbon	\$ 4.83
ferrochromium nov 3 pct	\$ 4.83
hexabromocyclododecane	\$ 9.11
hexamethylenediamine	\$ 8.93
sobutyl acetate	\$ 4.47
Isophthalic acid	\$ 6.23
isopropyl acetate	\$ 4.54
Isopropyl alcohol	\$ 6.82
linear alpha olefins	\$ 9.74
maleic anhydride	\$ 5.75
melamine	\$ 4.28
methyl acrylate	\$ 5.39
methyl chloroform	\$ 6.37
methyl isobutyl ketone	\$ 23.65
methyl methacrylate	\$ 14.75
methylene chloride	\$ 10.33
monochlorobenzene	\$ 10.12
monoethanolamine	\$ 5.96
monoisopropanolamine	\$ 11.74
nickel oxide	\$ 7.03
normal butyl acetate	\$ 4.47
normal propyl acetate	\$ 3.73
nylon 6/6	\$ 8.67
ortho-dichlorobenzene	\$ 10.35
ortho-nitrochlorobenzene	\$ 7.49
para-dichlorobenzene	\$ 10.35
para-nitrochlorobenzene	\$ 7.49
para-nitrophenol	\$ 8.59
pentaerythritol	\$ 3.86
perchloroethylene	\$ 10.89
phenol	\$ 12.47
phenolic resins	\$ 9.86
phosphorous pentasulfide	\$ 2.49
phosphorous trichloride	\$ 6.21
phthalic anhydride	\$ 7.01
poly 1,4 butyleneterephthalate	\$ 7.21
poly(propylene)glycol	\$ 10.38
poly(propylene/ethylene)glycol	\$ 8.84
poly(propyleneoxy)sucrose	\$ 2.04
poly(propyleneoxy/ethyleneoxy)sucrose	\$ 2.57
polyalphaolefins	\$ 11.37
polybutadiene	\$ 9.74

polybutene	\$ 9.74
polybutylene	\$ 9.74
polybutylene/ethylene	\$ 9.74
polycarbonate	\$ 10.84
polyethylene resins, total	\$ 9.74
polyethylene terephthalate pellets	\$ 6.82
polypropylene	\$ 9.74
polypropylene resins	\$ 9.74
polystyrene homopolymer resins	\$ 9.93
polyvinylchloride resins	\$ 7.46
propanol	\$ 5.47
propylene glycol	\$ 10.38
propylene oxide	\$ 13.60
styrene	\$ 9.93
styrene-butadiene, latex	\$ 9.84
synthetic linear fatty alcohol ethoxylates	\$ 7.12
synthetic linear fatty alcohols	\$ 9.29
terephthalic acid	\$ 6.23
tetrabromobisphenol-A	\$ 14.79
tetrachlorophthalic anhydride	\$ 8.95
tetrahydrofuran	\$ 5.78
toluene diisocyanate	\$ 10.85
toluenediamine	\$ 9.18
trichloroethylene	\$ 10.79
triethanolamine	\$ 6.04
triisopropanolamine	\$ 12.84
trimethylolpropane	\$ 4.63
urea	\$ 3.01
vinyl acetate	\$ 3.83
vinyl chloride	\$ 7.46