

29.203 Other Federal tax exemptions.

(a) Pursuant to [26 U.S.C.4293](#), the Secretary of the Treasury has exempted the *United States* from the communications excise tax imposed in [26 U.S.C.4251](#), when the *supplies* and services are for the exclusive use of the *United States*. (Secretarial Authorization, June 20,1947, Internal Revenue Cumulative Bulletin,1947-1, 205.)

(b) Pursuant to [26 U.S.C. 4483\(b\)](#), the Secretary of the Treasury has exempted the *United States* from the federal highway vehicle users tax imposed in [26 U.S.C. 4481](#). The exemption applies whether the vehicle is owned or leased by the *United States*. (Secretarial Authorization, Internal Revenue Cumulative Bulletin,1956-2, 1369.)

Parent topic: [Subpart 29.2 - Federal Excise Taxes](#)