
21 U.S. Code § 387s

User fees

(a) Establishment of quarterly fee

Beginning on June 22, 2009, the Secretary shall in accordance with this section assess user fees on, and collect such fees from, each manufacturer and importer of tobacco products subject to this subchapter. The fees shall be assessed and collected with respect to each quarter of each fiscal year, and the total amount assessed and collected for a fiscal year shall be the amount specified in subsection (b)(1) for such year, subject to subsection (c).

(b) Assessment of user fee

(1) Amount of assessment

The total amount of user fees authorized to be assessed and collected under subsection (a) for a fiscal year is the following, as applicable to the fiscal year involved:

- (A) For fiscal year 2009, \$85,000,000 (subject to subsection (e)).
- (B) For fiscal year 2010, \$235,000,000.
- (C) For fiscal year 2011, \$450,000,000.
- (D) For fiscal year 2012, \$477,000,000.
- (E) For fiscal year 2013, \$505,000,000.
- (F) For fiscal year 2014, \$534,000,000.
- (G) For fiscal year 2015, \$566,000,000.
- (H) For fiscal year 2016, \$599,000,000.
- (I) For fiscal year 2017, \$635,000,000.
- (J) For fiscal year 2018, \$672,000,000.
- (K) For fiscal year 2019 and each subsequent fiscal year, \$712,000,000.

(2) Allocations of assessment by class of tobacco products

(A) In general

The total user fees assessed and collected under subsection (a) each fiscal year with respect to each class of tobacco products shall be an amount that is equal to the applicable percentage of each class for the fiscal year multiplied by the amount specified in paragraph (1) for the fiscal year.

(B) Applicable percentage

(i) In general

For purposes of subparagraph (A), the applicable percentage for a fiscal year for each of the following classes of tobacco products shall be determined in accordance with clause (ii):

- (I) Cigarettes.

(II) Cigars, including small cigars and cigars other than small cigars.

(III) Snuff.

(IV) Chewing tobacco.

(V) Pipe tobacco.

(VI) Roll-your-own tobacco.

(ii) Allocations

The applicable percentage of each class of tobacco product described in clause (i) for a fiscal year shall be the percentage determined under section 518d(c) of title 7 for each such class of product for such fiscal year.

(iii) Requirement of regulations

Notwithstanding clause (ii), no user fees shall be assessed on a class of tobacco products unless such class of tobacco products is listed in section 387a(b) of this title or is deemed by the Secretary in a regulation under section 387a(b) of this title to be subject to this subchapter.

(iv) Reallocations

In the case of a class of tobacco products that is not listed in section 387a(b) of this title or deemed by the Secretary in a regulation under section 387a(b) of this title to be subject to this subchapter, the amount of user fees that would otherwise be assessed to such class of tobacco products shall be reallocated to the classes of tobacco products that are subject to this subchapter in the same manner and based on the same relative percentages otherwise determined under clause (ii).

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