

Composition of Excise Tax Receipts: 1940-2027

(in millions of dollars)

Black lung disability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Inland waterway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	2,539	2,798	2,949	3,279	3,519	3,659	3,917	4,441	4,379	4,637
Total excise taxes	11,676	11,860	12,534	13,194	13,731	14,570	13,062	13,719	14,079	15,222

Item	1970	1971	1972	1973	1974	1975	1976	TQ	1977	1978
Federal funds:										
Alcohol	4,646	4,696	5,004	5,040	5,248	5,238	5,318	1,279	5,295	5,492
Tobacco	2,093	2,205	2,205	2,274	2,435	2,312	2,484	622	2,393	2,444
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	3,613	3,609	2,297	2,522	2,060	1,850	2,810	619	1,960	2,118
Total	10,352	10,510	9,506	9,836	9,743	9,400	10,612	2,520	9,648	10,054
Trust funds:										
Highway	5,354	5,542	5,322	5,665	6,260	6,188	5,413	1,676	6,709	6,904
Airport and airway	.....	563	649	758	840	962	938	277	1,191	1,326
Black lung disability	.....	.....	.....	.....	.....	.....	.....	.....	.....	92
Inland waterway	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	5,354	6,104	5,971	6,424	7,100	7,151	6,351	1,953	7,900	8,323
Total excise taxes	15,705	16,614	15,477	16,260	16,844	16,551	16,963	4,473	17,548	18,376

Item	1979	1980	1981	1982	1983	1984	1985	1986	1987	1988
Federal funds:										
Alcohol	5,531	5,601	5,606	5,382	5,557	5,315	5,562	5,828	5,971	5,709
Tobacco	2,492	2,443	2,581	2,537	4,136	4,660	4,779	4,589	4,763	4,616
Crude oil windfall profit	.....	6,934	23,252	18,407	12,135	8,906	6,348	2,251	.....	.....
Telephone	.....	.....	.....	.....	.....	2,035	2,147	2,339	2,522	2,610
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	1,785	585	2,689	2,344	2,258	1,363	261	1,046	1,588	3,250
Total	9,808	15,563	34,128	28,670	24,086	22,279	19,097	16,053	14,844	16,185
Trust funds:										
Highway	7,189	6,620	6,305	6,744	8,297	11,743	13,015	13,363	13,032	14,114
Airport and airway	1,526	1,874	21	133	2,165	2,499	2,851	2,736	3,060	3,189
Black lung disability	222	272	237	491	494	518	581	547	572	594
Inland waterway	.....	.....	20	30	29	39	40	40	48	48
Hazardous substance superfund	.....	.....	128	244	230	261	273	15	635	698
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	9	7	-*	-1	-9
Oil spill liability	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Aquatic resources	.....	.....	.....	.....	.....	12	126	165	194	208
Leaking underground storage tank	.....	.....	.....	.....	.....	.....	.....	73	.....	125
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	.....	.....	.....	.....	.....	.....	.....	.....	.....	74
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	8,937	8,766	6,711	7,641	11,214	15,082	16,894	16,866	17,613	19,042
Total excise taxes	18,745	24,329	40,839	36,311	35,300	37,361	35,992	32,919	32,457	35,227

Item	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998
Federal funds:										
Alcohol	5,661	5,695	7,364	8,011	7,583	7,539	7,216	7,220	7,257	7,215
Tobacco	4,378	4,081	4,706	5,049	5,875	5,691	5,878	5,795	5,873	5,657
Crude oil windfall profit
Telephone	2,791	2,995	3,094	3,146	3,320	3,526	3,794	4,234	4,543	4,910

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Ozone depleting chemicals/products	360	562	637	854	761	616	320	130	98	
Transportation fuels	2,780	3,512	3,340	9,402	8,491	7,468	7,107	589	
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	317	2,460	-231	1,481	3,550	4,307	946	410	2,921	3,196
Total	13,147	15,591	18,275	21,836	24,522	31,226	26,941	25,447	27,831	21,665
Trust funds:										
Highway	15,628	13,867	16,979	16,733	18,039	16,668	22,611	24,651	23,867	26,628
Airport and airway	3,664	3,700	4,910	4,645	3,262	5,189	5,534	2,369	4,007	8,111
Black lung disability	563	665	652	626	634	567	608	614	614	636
Inland waterway	47	63	60	70	79	88	103	108	96	91
Hazardous substance superfund	883	818	810	818	826	807	867	313	71	.....
Post-closure liability (hazardous waste)	-1	-1	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	143	254	295	229	48	211	34	1	.....
Aquatic resources	187	218	260	271	276	301	306	315	316	290
Leaking underground storage tank	168	122	123	157	153	152	165	48	-2	136
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	99	159	81	118	38	179	138	115	123	116
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	21,239	19,754	24,127	23,733	23,535	23,999	30,543	28,567	29,093	36,008
Total excise taxes	34,386	35,345	42,402	45,569	48,057	55,225	57,484	54,014	56,924	57,673

Item	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Federal funds:										
Alcohol	7,386	8,140	7,624	7,764	7,893	8,105	8,111	8,484	8,648	9,283
Tobacco	5,400	7,221	7,396	8,274	7,934	7,926	7,920	7,710	7,556	7,639
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	5,185	5,670	5,769	5,829	5,788	5,997	6,047	4,897	-2,125	1,048
Ozone depleting chemicals/products	105	125	32	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	849	819	1,150	814	920	1,381	-770	-2,386	-3,291	-5,127
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Medical Devices	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	368	717	2,315	1,336	1,269	1,157	1,239	3,755	288	2,883
Total	19,293	22,692	24,286	24,017	23,804	24,566	22,547	22,460	11,076	15,726
Trust funds:										
Highway	39,299	34,972	31,469	32,603	33,726	34,711	37,892	38,542	39,361	36,385
Airport and airway	10,391	9,739	9,191	9,031	8,684	9,174	10,314	10,426	11,468	11,992
Black lung disability	596	518	522	567	506	566	610	607	639	653
Inland waterway	104	101	113	95	90	91	91	81	91	88
Hazardous substance superfund	11	2	2	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	.....	182	.....	.....	.....	.....	.....	54	452	333
Aquatic resources	374	342	358	386	392	416	429	519	581	595
Leaking underground storage tank	216	184	179	181	184	189	189	197	226	171
Tobacco Assessments	.....	.....	.....	.....	.....	.....	.....	899	934	1,140
Vaccine injury compensation	130	133	112	109	138	142	123	184	241	251
Supplementary medical insurance	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Patient-centered outcomes research	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	51,121	46,173	41,946	42,972	43,720	45,289	50,547	51,501	53,993	51,608
Total excise taxes	70,414	68,865	66,232	66,989	67,524	69,855	73,094	73,961	65,069	67,334

Item	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018
Federal funds:										
Alcohol	9,903	9,229	9,294	9,765	9,253	9,815	9,639	9,799	9,924	10,057
Tobacco	12,841	17,160	16,685	16,351	15,083	15,562	14,453	14,103	13,804	12,861
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	1,115	993	930	757	733	611	607	548	558	512
Ozone depleting chemicals/products	-10,324	-11,030	-8,644	-5,751	-2,681	-3,509	-3,394	-4,755	-3,400	-1,459
Transportation fuels	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	.....	.....	.....	.....	.....	7,987	11,261	11,239	68	4,681
Indoor tanning services	.....	.....	99	102	92	92	85	79	70	69
Medical Devices	.....	.....	.....	.....	1,343	1,977	1,987	619	-202	-176
Other	319	1,904	540	-865	4,507	1,705	3,121	2,359	369	3,522
Total	13,854	18,256	18,904	20,359	28,330	34,240	37,759	33,991	21,191	30,067
Trust funds:										
Highway	34,961	34,992	36,906	40,169	36,462	39,049	40,813	41,344	41,020	42,613
Airport and airway	10,569	10,612	11,532	12,532	12,854	13,513	14,268	14,406	15,055	15,793
Black lung disability	645	595	623	629	531	579	552	440	429	384
Inland waterway	76	74	84	90	75	82	98	111	114	115
Hazardous substance superfund	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	447	476	501	497	410	436	496	508	516	503
Aquatic resources	576	580	593	614	539	569	574	561	559	562
Leaking underground storage tank	169	169	152	170	162	173	179	202	225	223
Tobacco Assessments	951	937	932	939	947	1,140	49	4	3	3
Vaccine injury compensation	235	218	278	254	204	243	275	291	270	309
Supplementary medical insurance	1,876	2,808	3,216	3,209	2,991	2,853	4,147	4,095

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Patient-centered outcomes research	277	135	225	315	294	319
Total	48,629	48,653	53,477	58,702	55,677	59,128	60,520	61,035	62,632	64,919
Total excise taxes	62,483	66,909	72,381	79,061	84,007	93,368	98,279	95,026	83,823	94,986
Item	2019	2020	2021	2022	2023	2024	2025	2026	2027	
				estimate	estimate	estimate	estimate	estimate	estimate	estimate
Federal funds:										
Alcohol	9,992	9,490	10,274	10,598	10,751	10,739	10,708	10,725	10,769	
Tobacco	12,457	12,354	12,136	11,549	11,732	11,605	11,440	11,394	11,280	
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	436	370	321	235	191	158	128	102	80	
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	-3,623	-6,525	-6,036	-4,692	-2,422	-1,011	-993	-982	-966	
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	9,590	15,316	206	.....	.....	.....	.....	.....	.....
Indoor tanning services	69	61	70	64	59	55	51	47	44	
Medical Devices	-64	-4	-3	.....	.....	.....	.....	.....	.....
Other	5,972	-1,483	1,419	3,368	3,406	3,455	3,534	3,619	3,716	
Total	34,829	29,579	18,387	21,122	23,717	25,001	24,868	24,905	24,923	
Trust funds:										
Highway	43,671	42,764	43,464	43,133	43,529	43,525	43,389	43,276	43,094	
Airport and airway	15,976	9,016	8,184	14,369	17,642	18,649	19,670	20,436	21,227	
Black lung disability	217	301	286	207	151	136	121	119	117	
Inland waterway	117	112	128	102	99	97	94	92	90	
Hazardous substance superfund	.....	.....	.....	388	1,659	1,757	1,827	1,898	1,970	
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	156	400	552	650	778	833	841	851	850	
Aquatic resources	574	646	599	592	599	605	612	620	627	
Leaking underground storage tank	226	219	242	194	193	191	188	186	183	
Tobacco Assessments	.....	.....	2	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	280	310	313	329	326	324	325	327	330	
Supplementary medical insurance	2,437	3,167	2,790	2,660	1,581	4,019	2,800	2,800	2,800	
Patient-centered outcomes research	431	266	327	367	387	407	428	451	474	
Total	64,085	57,201	56,887	62,991	66,944	70,543	70,295	71,056	71,762	
Total excise taxes	98,914	86,780	75,274	84,113	90,661	95,544	95,163	95,961	96,685	

* \$500 thousand or less.

Note: Unless otherwise noted, all receipts shown in this table are trust funds and on-budget.

Source: Office of Management and Budget, Historical Tables, Table 2.4.

Available at <https://www.whitehouse.gov/omb/historical-tables/> (Last accessed April 8, 2022).