





Composition of Excise Tax Receipts: 1940-2028

(in millions of dollars)

Indoor tanning services										
Medical Devices										
Other	317	2,460	-231	1,481	3,550	4,307	946	410	2,921	3,196
<b>Total</b>	<b>13,147</b>	<b>15,591</b>	<b>18,275</b>	<b>21,836</b>	<b>24,522</b>	<b>31,226</b>	<b>26,941</b>	<b>25,447</b>	<b>27,831</b>	<b>21,665</b>
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										
<b>Total</b>	<b>21,239</b>	<b>19,754</b>	<b>24,127</b>	<b>23,733</b>	<b>23,535</b>	<b>23,999</b>	<b>30,543</b>	<b>28,567</b>	<b>29,093</b>	<b>36,008</b>
<b>Total excise taxes</b>	<b>34,386</b>	<b>35,345</b>	<b>42,402</b>	<b>45,569</b>	<b>48,057</b>	<b>55,225</b>	<b>57,484</b>	<b>54,014</b>	<b>56,924</b>	<b>57,673</b>

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
<b>Total</b>	<b>19,293</b>	<b>22,692</b>	<b>24,286</b>	<b>24,017</b>	<b>23,804</b>	<b>24,566</b>	<b>22,547</b>	<b>22,460</b>	<b>11,076</b>	<b>15,726</b>

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	891	934	1,140
Vaccine injury compensation	130	133	112	109	138	142	123	184	241	251
Supplementary medical insurance										
Patient-centered outcomes research										
<b>Total</b>	<b>51,121</b>	<b>46,173</b>	<b>41,946</b>	<b>42,972</b>	<b>43,720</b>	<b>45,289</b>	<b>50,547</b>	<b>51,501</b>	<b>53,993</b>	<b>51,608</b>
<b>Total excise taxes</b>	<b>70,414</b>	<b>68,865</b>	<b>66,232</b>	<b>66,989</b>	<b>67,524</b>	<b>69,855</b>	<b>73,094</b>	<b>73,961</b>	<b>65,069</b>	<b>67,334</b>

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										
Transportation fuels	-10,324	-11,030	-8,644	-5,751	-2,681	-3,509	-3,394	-4,755	-3,400	-1,459
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
<b>Total</b>	<b>13,854</b>	<b>18,256</b>	<b>18,904</b>	<b>20,359</b>	<b>28,330</b>	<b>34,240</b>	<b>37,759</b>	<b>33,991</b>	<b>21,191</b>	<b>30,067</b>

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
Patient-centered outcomes research					277	135	225	315	294	319
<b>Total</b>	<b>48,629</b>	<b>48,653</b>	<b>53,477</b>	<b>58,702</b>	<b>55,677</b>	<b>59,128</b>	<b>60,520</b>	<b>61,035</b>	<b>62,632</b>	<b>64,919</b>
<b>Total excise taxes</b>	<b>62,483</b>	<b>66,909</b>	<b>72,381</b>	<b>79,061</b>	<b>84,007</b>	<b>93,368</b>	<b>98,279</b>	<b>95,026</b>	<b>83,823</b>	<b>94,986</b>

Item	2019	2020	2021	2022	2023 estimate	2024 estimate	2025 estimate	2026 estimate	2027 estimate	2028 estimate
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**Composition of Excise Tax Receipts: 1940-2028**

(in millions of dollars)

Federal funds:										
Alcohol	9,992	9,490	10,274	10,196	10,279	10,139	10,137	10,256	10,362	10,535
Tobacco	12,457	12,354	12,136	11,259	11,582	10,571	9,186	9,161	9,042	8,920
Crude oil windfall profit	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Telephone	436	370	321	316	184	144	117	94	74	58
Ozone depleting chemicals/products	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Transportation fuels	-3,623	-6,525	-6,036	-5,126	-4,601	-3,979	-2,420	-785	-775	-761
High cost health insurance coverage	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Health insurance providers	9,590	15,316	206	.....	.....	.....	.....	.....	.....	.....
Indoor tanning services	69	61	70	69	66	63	60	57	54	51
Medical devices	-64	-4	-3	-1	.....	.....	.....	.....	.....	.....
Other	5,972	-1,483	1,419	7,351	9,392	30,024	30,433	31,825	33,163	34,474
<b>Total</b>	<b>34,829</b>	<b>29,579</b>	<b>18,387</b>	<b>24,064</b>	<b>26,902</b>	<b>46,962</b>	<b>47,513</b>	<b>50,608</b>	<b>51,920</b>	<b>53,277</b>
Trust funds:										
Transportation	43,671	42,764	43,464	46,631	41,892	40,469	39,999	40,230	40,135	39,920
Airport and airway	15,976	9,016	8,184	11,377	16,084	16,700	17,944	18,675	19,376	20,099
Black lung disability	217	301	286	180	307	302	287	288	288	288
Inland waterway	117	112	128	124	118	119	119	120	120	121
Hazardous substance superfund	.....	.....	.....	413	2,544	3,215	3,429	3,535	3,645	3,767
Post-closure liability (hazardous waste)	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Oil spill liability	156	400	552	562	622	741	785	787	789	793
Aquatic resources	574	646	599	634	629	632	633	637	640	645
Leaking underground storage tank	226	219	242	245	189	184	181	180	178	175
Tobacco Assessments	.....	.....	2	1	.....	.....	.....	.....	.....	.....
Vaccine injury compensation	280	310	313	333	315	313	314	316	319	323
Supplementary medical insurance	2,437	3,167	2,790	2,804	1,461	4,043	2,800	2,800	2,800	1,557
Patient-centered outcomes research	431	266	327	360	390	409	430	452	474	499
<b>Total</b>	<b>64,085</b>	<b>57,201</b>	<b>56,887</b>	<b>63,664</b>	<b>64,551</b>	<b>67,127</b>	<b>66,921</b>	<b>68,020</b>	<b>68,764</b>	<b>68,187</b>
<b>Total excise taxes</b>	<b>98,914</b>	<b>86,780</b>	<b>75,274</b>	<b>87,728</b>	<b>91,453</b>	<b>114,089</b>	<b>114,434</b>	<b>118,628</b>	<b>120,684</b>	<b>121,464</b>

\* \$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 June 14, 2023).