List of substances subject to Superfund excise tax

Substance name	Conversion factor(s)	Tax rate (per ton)	HTSUS #	Tax effective date
Acrylonitrile-butadiene rubber ($(C_4H_6)_n$-$(C_3H_3N)_m$; n=13.44, m=25.54)	Ammonia - 0.21 Butadiene - 0.35 Propylene - 0.52	$9.58	4002.59.0000	January 1, 2026
Acrylonitrile butadiene styrene ($(C_3H_3N)_a$-$(C_4H_6)_b$-$(C_8H_8)_s$; a=0.16, b=0.10, s=0.74)	Ammonia - 0.03 Benzene - 0.64 Butadiene - 0.06 Ethylene - 0.23 Propylene - 0.07	$9.90	3903.30.0000	January 1, 2026
Bromobutyl isobutylene isoprene rubber ($(C_4H_8)_x(C_5H_8)_y(Br_2)_z$; x=7071, y=59, z=50)	Bromine - 0.02 Butylene - 0.97	$9.63	4002.39.00	January 1, 2026
Bromo-isobutene-isoprene rubber ($(C_4H_8)_n$-$(C_5H_{7.5}Br_{0.5})_m$; n=98.20, m=1.80)	Bromine - 0.03 Butylene - 0.97 Sodium hydroxide - 0.01	$9.72	4002.39.0000	January 1, 2026
Caprolactam	Ammonia - 0.75 Benzene - 0.69 Methane - 0.07 Propylene - 0.3	$14.77	2933.71.00	January 1, 2026
Cellulose acetate (degree of substitution = 1.5−2.0)	Methane - 0.24	$1.65	5502.10.0000, 5403.33.0020	January 1, 2026
Chlorobutyl isobutylene isoprene rubber ($(C_4H_8)_x(C_5H_8)_y(Cl_2)_z$); x=7036, y=88, z=70)	Butylene - 0.97 Chlorine - 0.01	$9.50	4002.39.00	January 1, 2026
Chloroprene rubber	Butadiene - 0.61 Chlorine - 0.80 Sodium hydroxide - 0.45	$10.51	4002.49.0000	January 1, 2026
Cyanuric acid	Ammonia - 0.40	$2.11	2933.69.6050	January 1, 2026
Diethylene glycol monomethyl ether	Ethylene - 0.47 Methane - 0.13	$5.47	2909.44.01.10	January 1, 2026

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Di-isobutylene	Butylene - 1.00	$9.74	2901.29.1050	January 1, 2026
Di-isobutyl carbinol	Propylene - 0.88	$8.57	2905.19.9090	January 1, 2026
Di-isobutyl ketone	Propylene - 0.89	$8.67	2914.19.0000	January 1, 2026
Di-isononyl adipate	Benzene - 0.20 Nitric acid - 0.32 Propylene - 0.51	$7.07	2917.12.20.00	January 1, 2026
DIPE-di-isopropyl ether	Propylene - 0.82	$7.99	2909.19.18.00	January 1, 2026
Di-isodecyl phthalate	Propylene - 0.51 Xylene - 0.24	$7.31	2917.33.00.10	January 1, 2026
Di-isononyl phthalate	Propylene - 0.48 Xylene - 0.25	$7.11	2917.33.00.50	January 1, 2026
Di-tridecyl phthalate	Propylene - 0.57 Xylene - 0.20	$7.50	2917.34.01.50	January 1, 2026
Emulsion styrene-butadiene rubber ($(C_4H_6)_m$-$(C_8H_8)_n$; m=15.83, n=2.53)	Benzene - 0.18 Butadiene - 0.76 Ethylene - 0.06	$9.74	4002.19.0015, 4002.11.0000	January 1, 2026
Emulsion styrene butadiene rubber ($(C_4H_6)_m$-$(C_8H_8)_n$; m=14.14, n=2.26)	Benzene - 0.18 Butadiene - 0.76 Ethylene - 0.06	$9.74	4002.19.0015	January 1, 2026
Ethylene glycol phenyl ether	Benzene - 0.57 Ethylene - 0.20 Propylene - 0.30	$10.42	2909.49.60.00	January 1, 2026
Ethylene propylene diene (EPDM) rubber ($(C_2H_4)_x(C_3H_6)_y(C_9H_{12})_z$; x=5134, y=2250, z=98)	Butadiene - 0.02 Ethylene - 0.57 Propylene - 0.38	$9.45	4002.70.00	January 1, 2026
Ethylene-propylene-ethylidene norbornene rubber ($(C_2H_4)_m$-$(C_3H_6)_n$-$(C_9H_{12})_o$; m=56.82, n=40.46, o=2.71)	Butadiene - 0.04 Ethylene - 0.44 Propylene - 0.47	$9.25	4002.70.0000	January 1, 2026
Ethylene vinyl acetate (VA < 50%) ($(C_2H_4)_n$-$(C_4H_6O_2)_m$; n=78.95, m=21.05)	Ethylene - 0.70 Methane - 0.04	$7.09	3901.30.6000	January 1, 2026
Ethylene vinyl acetate (VA ≥ 50%) ($(C_2H_4)_n$-$(C_4H_6O_2)_m$; n=75.42, m=24.58)	Ethylene - 0.66 Methane - 0.05	$6.77	3905.29.0000	January 1, 2026
Hydrogenated acrylonitrile-butadiene rubber ($(C_4H_8)_n$-$(C_3H_3N)_m$; n=22.28, m= 38.86)	Ammonia - 0.20 Butadiene - 0.36 Methane - 0.03 Propylene - 0.49	$9.54	4002.59.0000	January 1, 2026
Hydrogenated acrylonitrile-butadiene rubber ($(C_4H_8)_x$-$(C_3H_3N)_y$-$(C_{15}H_{24}O)_a$; x=2,783.05, y=1,907.27, a=5.74)	Ammonia - 0.13 Butadiene - 0.58 Butylene - 0.002 Methane - 0.09 Propylene - 0.31 Sodium hydroxide - 0.002 Sulfuric acid - 0.002 Toluene - 0.002	$10.02	4002.59.0000	January 1, 2026
Iso-butanol	Methane - 0.22 Propylene - 0.57	$7.07	2905.14.50.10	January 1, 2026

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Isobutene-isoprene rubber ($(C_4H_8)_n$-$(C_5H_8)_m$; n=99.10, m=0.90)	Butylene - 0.99	$9.64	4002.31.0000	January 1, 2026
Isodecyl alcohol	Propylene - 0.72	$7.01	3823.70.60.00	January 1, 2026
Isodecyl benzoate	Propylene - 0.43 Toluene - 0.35	$7.60	2916.31.50.00	January 1, 2026
Isooctyl alcohol	Propylene - 0.68	$6.62	2905.16.00.50	January 1, 2026
4,4'-Isopropylidenediphenol-Epichlorohydrin Copolymer	Benzene - 0.46 Chlorine - 0.83 Propylene - 0.49 Sodium hydroxide - 0.71	$14.13	3907.30.0000	January 1, 2026
Linear nonyl phthalate	Ethylene - 0.54 Xylene - 0.25	$7.69	2917.33.00.50	January 1, 2026
Linear nonyl tri-mellitate	Ethylene - 0.57	$5.55	2917.39.20.00	January 1, 2026
Linear nonyl undecyl phthalate	Ethylene - 0.57 Xylene - 0.24	$7.89	3812.20.10.00	January 1, 2026
Linear undecyl phthalate	Ethylene - 0.59 Xylene - 0.22	$7.89	2917.33.00.50	January 1, 2026
Methoxytriglycol	Ethylene - 0.47 Methane - 0.13	$5.66	2909.49.6000	January 1, 2026
Methyl ethyl ketoxime	Ammonia - 0.98 Butylene - 0.64	$11.41	2928.00.1000	January 1, 2026
Methyl isobutyl carbinol	Propylene - 0.82	$7.99	2905.19.9090	January 1, 2026
Neo decanoic acid	Propylene - 0.66	$6.43	2915.90.18.00	January 1, 2026
Neo pentanoic acid	Butylene - 0.55	$5.36	2915.60.50.00	January 1, 2026
Nonene	Propylene - 0.90	$8.77	2901.29.50.00	January 1, 2026
Nylon 6	Ammonia - 0.75 Benzene - 0.69 Methane - 0.07 Propylene - 0.37	$14.77	3908.10.00	January 1, 2026
Poly(ethylene-propylene) rubber ($(C_2H_4)_m$-$(C_3H_6)_n$; m=59.04, n=40.96)	Ethylene - 0.49 Propylene - 0.51	$9.74	3901.40.0000	January 1, 2026
Polyisobutylene	Butylene - 1.00	$9.74	3902.20.10.00, 3902.20.50.00	January 1, 2026
Polyoxymethylene	Methane – 0.53	$3.65	3907.10.0000	October 1, 2024
Polyphenylene sulfide	Benzene - 0.72 Chlorine - 1.31 Sodium hydroxide - 0.74	$14.50	3911.90.2500	January 1, 2026
Potassium bicarbonate	Potassium hydroxide - 0.56	$0.25	2836.40.2000	January 1, 2026
Potassium carbonate	Potassium hydroxide - 0.81	$0.36	2836.40.1000	January 1, 2026
Propylene glycol methyl ether acetate	Chlorine - 0.54 Methane - 0.36 Propylene - 0.32 Sodium hydroxide - 0.61	$8.85	2915.39.90.00	January 1, 2026

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Propylene glycol methyl ether	Chlorine - 0.79 Methane - 0.18 Propylene - 0.47 Sodium hydroxide - 0.89	$10.58	2909.49.6000	January 1, 2026
Propylene glycol n-propyl ether	Chlorine - 0.60 Ethylene - 0.24 Methane - 0.14 Propylene - 0.36 Sodium hydroxide - 0.68	$10.43	2909.49.60.00	January 1, 2026
Propylene glycol phenyl ether	Benzene - 0.51 Chlorine - 0.47 Propylene - 0.55 Sodium hydroxide - 0.53	$13.16	2909.49.15.00	January 1, 2026
Regular butyl rubber ($(C_4H_8)_x(C_5H_8)_y$; x=7036, y=88)	Butylene - 0.99	$9.64	4002.31.0000	January 1, 2026
Sodium chlorite	Chlorine - 0.39 Sodium hydroxide - 0.44	$2.35	2828.90.0000	January 1, 2026
Solution styrene-butadiene rubber ($(C_4H_6)_m$-$(C_8H_8)_n$; m=67.16, n=32.85)	Benzene - 0.36 Butadiene - 0.51 Ethylene - 0.13	$9.74	4002.19.0016	January 1, 2026
Solution styrene-butadiene rubber ($(C_4H_6)_m$-$(C_8H_8)_n$; m=13.31, n=2.50)	Benzene - 0.20 Butadiene - 0.73 Ethylene - 0.07	$9.74	4002.19.0016	January 1, 2026
Styrene-acrylonitrile ($(C_3H_3N)_a$-$(C_8H_8)_s$; a=0.26, s=0.74)	Ammonia - 0.05 Benzene - 0.64 Ethylene - 0.23 Propylene - 0.12	$9.91	3903.20.0000	January 1, 2026
Tridecyl alcohol	Propylene - 0.76	$7.40	3823.70.60.00	January 1, 2026
Tri-isononyl tri-mellitate	Propylene - 0.52	$5.06	2917.39.20.00	January 1, 2026