

106TH CONGRESS
2D SESSION

H. R. 3711

To amend the Internal Revenue Code of 1986 to impose a 1 year moratorium on certain diesel fuel excise taxes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 29, 2000

Mr. HASTINGS of Florida introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to impose a 1 year moratorium on certain diesel fuel excise taxes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “America’s Transpor-
5 tation Recovery Act of 2000”.

6 **SEC. 2. 1 YEAR MORATORIUM ON CERTAIN DIESEL FUEL**
7 **EXCISE TAXES.**

8 (a) IN GENERAL.—Section 4081(d) of the Internal
9 Revenue Code of 1986 (relating to termination) is
10 amended—

1 (1) by redesignating paragraphs (2) and (3) as
2 paragraphs (3) and (4), respectively,

3 (2) by inserting after paragraph (1) the fol-
4 lowing new paragraph:

5 “(2) DIESEL FUEL.—The rate of tax specified
6 in subsection (a)(2)(A)(iii) with respect to diesel fuel
7 shall be—

8 “(A) zero during the 1 year period begin-
9 ning on the date of the enactment of this para-
10 graph, and

11 “(B) 4.3 cents per gallon after September
12 30, 2005.”, and

13 (3) by striking “clauses (i) and (iii) of sub-
14 section (a)(2)(A)” in paragraph (1) and inserting
15 “subsections (a)(2)(A)(i) and (a)(2)(A)(iii) with re-
16 spect to kerosene”.

17 (b) CONFORMING AMENDMENTS.—

18 (1) Subclause (I) of section 4041(a)(1)(C)(iii)
19 of the Internal Revenue Code of 1986 (relating to
20 rate of tax on certain buses) is amended by striking
21 “shall be 7.3 cents per gallon (4.3 cents per gallon
22 after September 30, 2005).” and inserting “shall
23 be—

24 “(aa) zero during the 1 year
25 period beginning on the date of

1 the enactment of the American
2 Transportation Recovery Act of
3 2000,

4 “(bb) 7.3 cents per gallon
5 after the end of the 1 year period
6 under item (aa), and before Octo-
7 ber 1, 2005, and

8 “(cc) 4.3 cents per gallon
9 after September 30, 2005.”.

10 (2) Section 4081(c)(6) of such Code is amended
11 by inserting “(other than paragraph (5))” after
12 “subsection”.

13 (3) Section 6412(a)(1) of such Code is
14 amended—

15 (A) by inserting “(the date of the enact-
16 ment of the American Transportation Recovery
17 Act of 2000, in the case of diesel fuel)” after
18 “October 1, 2005” both places it appears,

19 (B) by inserting “(the date which is 6
20 months after the date of the enactment of such
21 Act, in the case of diesel fuel) after “March 31,
22 2006” both places it appears, and

23 (C) by inserting “(the date which is 3
24 months after the date of the enactment of such

1 Act, in the case of diesel fuel) after “January
2 1, 2006”.

3 (4) Section 6427(f)(4) of such Code is amended
4 by inserting “(during the 1 year period beginning on
5 the date of the enactment of the American Trans-
6 portation Recovery Act of 2000, in the case of diesel
7 fuel)” after “September 30, 2007”.

8 (c) EFFECTIVE DATE.—

9 (1) IN GENERAL.—Except as provided in para-
10 graph (2), the amendments made by this section
11 shall take effect on the date of the enactment of this
12 section.

13 (2) DECREASE IN CRUDE OIL PRICES.—If the
14 Secretary of Treasury determines that the average
15 refiner acquisition costs for crude oil are equal to or
16 less than such costs were on December 31, 1999, the
17 amendments made by this section shall cease to take
18 effect and the Internal Revenue Code shall be ad-
19 ministered as if such amendments did not take ef-
20 fect.

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