

108TH CONGRESS  
1ST SESSION

# H. R. 2839

To amend the Internal Revenue Code to restore equity and complete the transfer of motor fuel excise taxes attributable to motorboat and small engine fuels into the Aquatic Resources Trust Fund, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 23, 2003

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

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## A BILL

To amend the Internal Revenue Code to restore equity and complete the transfer of motor fuel excise taxes attributable to motorboat and small engine fuels into the Aquatic Resources Trust Fund, and for other purposes.

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 “Sportfishing and Boat-  
5       ing Equity Act of 2003”.

1     **SEC. 2. ALL MOTOR FUEL EXCISE TAXES ATTRIBUTABLE TO**  
2                   **MOTORBOAT AND SMALL ENGINE FUELS**  
3                   **AVAILABLE FOR TRANSFER TO AQUATIC RE-**  
4                   **SOURCES TRUST FUND, ETC.**

5         (a) **IN GENERAL.**—Paragraph (4) of section 9503(b)  
6     of the Internal Revenue Code of 1986 is amended by strik-  
7     ing subparagraph (D) and by redesignating subpara-  
8     graphs (E) and (F) as subparagraphs (D) and (E), respec-  
9     tively.

10         (b) **EFFECTIVE DATE.**—The amendment made by  
11     subsection (a) shall apply to taxes received in the Treasury  
12     after September 30, 2003.

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