

111TH CONGRESS
2D SESSION

S. 3044

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified motor vehicle taxes for motor homes.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 25, 2010

Mr. BAYH introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified motor vehicle taxes for motor homes.

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. EXTENSION OF DEDUCTION FOR QUALIFIED**
4 **MOTOR VEHICLE TAXES FOR MOTOR HOMES.**

5 (a) IN GENERAL.—Subparagraph (G) of section
6 164(b)(6) of the Internal Revenue Code of 1986 is amend-
7 ed by inserting “(December 31, 2011, in the case of a
8 motor home)” after “December 31, 2009”.

9 (b) INCLUSION OF RECREATION VEHICLE TRAILER
10 AND SLIDE-IN CAMPER.—Section 164(b)(6)(D) of the In-

1 ternal Revenue Code of 1986 is amended by striking
2 clause (ii) and inserting the following new clauses:

3 “(ii) MOTORCYCLE.—The term ‘mo-
4 torcycle’ has the meaning given such term
5 under section 571.3 of title 49, Code of
6 Federal Regulations (as in effect on the
7 date of the enactment of this paragraph).

8 “(iii) MOTOR HOME.—The term
9 ‘motor home’ has the meaning given such
10 term under section 571.3 of such title, and
11 includes a recreation vehicle trailer (as de-
12 fined in section 571.3 of such title) and a
13 slide-in camper (as defined in section
14 575.103 of such title).”.

15 (c) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to purchases after December 31,
17 2009, in tax years ending after such date.

○