

115TH CONGRESS
2D SESSION

H. R. 4799

To require the Secretary of the Treasury to determine improvements in the filing process for the excise tax on the use of heavy highway motor vehicles.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 16, 2018

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

A BILL

To require the Secretary of the Treasury to determine improvements in the filing process for the excise tax on the use of heavy highway motor vehicles.

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. STUDY TO IMPROVE ADMINISTRATION OF EX-**
4 **CISE TAX ON USE OF HEAVY HIGHWAY VEHI-**
5 **CLES.**

6 (a) IN GENERAL.—The Secretary of the Treasury (or
7 the Secretary’s designee) shall conduct a study on improv-
8 ing the filing process for the tax imposed by section 4481
9 of the Internal Revenue Code of 1986 (including the ad-

1 ministration of any exceptions to the application, or sus-
2 pension of collection, of such tax).

3 (b) SUBMISSION OF REPORT.—Not later than 180
4 days after the date of the enactment of this Act, the Sec-
5 retary (or such designee) shall submit to the Committee
6 on Ways and Means of the House of Representatives and
7 the Committee on Finance of the Senate a report which—
8 (1) details the results of such study; and
9 (2) includes a description of any changes the
10 Secretary could make, and any suggested changes to
11 statutory law, to improve such process.

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