

116TH CONGRESS
1ST SESSION

H. R. 2766

To nullify certain memorandum of the Office of Chief Counsel of the Internal Revenue Service regarding the application of the excise tax on heavy trucks and trailers to certain chassis renovations.

IN THE HOUSE OF REPRESENTATIVES

MAY 15, 2019

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

A BILL

To nullify certain memorandum of the Office of Chief Counsel of the Internal Revenue Service regarding the application of the excise tax on heavy trucks and trailers to certain chassis renovations.

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. APPLICATION OF EXCISE TAX ON HEAVY**
4 **TRUCK AND TRAILERS TO CERTAIN CHASSIS**
5 **RENOVATIONS.**

6 The memorandum of the Office of the Chief Counsel
7 of the Internal Revenue Service issued on October 31,
8 2013, relating to the application of the excise tax on heavy

2

1 trucks and trailers to certain chassis renovations

2 (POSTN-131956-13) shall have no force or effect.

○