

116TH CONGRESS  
1ST SESSION

# H. R. 4745

To amend the Internal Revenue Code of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 18, 2019

Mr. LUETKEMEYER (for himself, Mrs. WAGNER, and Mr. COSTA) 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 of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography 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. SHORT TITLE.**

4 This Act may be cited as the “Mobile Mammography  
5 Promotion Act of 2019”.

6 **SEC. 2. REFUNDS OF FEDERAL MOTOR FUEL EXCISE TAXES**

7 **FOR FUEL USED IN MOBILE MAMMOGRAPHY**

8 **VEHICLES.**

9 (a) REFUNDS.—Section 6427 of the Internal Rev-  
10 enue Code of 1986 (relating to fuels not used for taxable

1 purposes) is amended by inserting after subsection (e) the  
2 following new subsection:

3       “(f) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-  
4 CLES.—Except as provided in subsection (k), if any fuel  
5 on which tax was imposed by section 4041 or 4081 is used  
6 in any highway vehicle designed exclusively to provide mo-  
7 bile mammography services to patients within such vehi-  
8 cle, the Secretary shall pay (without interest) to the ulti-  
9 mate purchaser of such fuel an amount equal to the aggre-  
10 gate amount of the tax imposed on such fuel.”.

11       (b) EXEMPTION FROM RETAIL TAX.—Section 4041  
12 of such Code is amended by adding at the end the fol-  
13 lowing new subsection:

14       “(n) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-  
15 CLES.—No tax shall be imposed under this section on any  
16 liquid sold for use in, or used in, any highway vehicle de-  
17 signed exclusively to provide mobile mammography serv-  
18 ices to patients within such vehicle.”.

19       (c) EFFECTIVE DATE.—The amendments made by  
20 this section shall take effect on the date of the enactment  
21 of this Act.

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