

117TH CONGRESS
1ST SESSION

H. R. 3275

To amend the Internal Revenue Code of 1986 to suspend the tax on gasoline other than aviation gasoline.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2021

Ms. HERRELL (for herself, Mr. STEUBE, Mrs. HARSHBARGER, Mr. GOSAR, Mr. LATURNER, and Mr. OWENS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to suspend the tax on gasoline other than aviation gasoline.

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 “Pausing Unrelenting
5 Markups on Petroleum Act of 2021” or as the “PUMP
6 Act of 2021”.

7 **SEC. 2. GAS TAX HOLIDAY.**

8 (a) IN GENERAL.—Section 4081(a)(2) of the Internal
9 Revenue Code of 1986 is amended by adding at the end
10 the following new subparagraph:

1 “(E) GAS TAX HOLIDAY.—

2 “(i) IN GENERAL.—In the case of gas-
3 oline other than aviation gasoline which is
4 removed and sold during the holiday pe-
5 riod—

6 “(I) subparagraph (A)(i) shall be
7 applied by substituting ‘zero cents’ for
8 ‘18.3 cents’, and

9 “(II) subparagraph (B) shall not
10 apply.

11 “(ii) HOLIDAY PERIOD.—For pur-
12 poses of this subparagraph, the term ‘holi-
13 day period’ means the period beginning on
14 the date of the enactment of this Act and
15 ending on the latest of—

16 “(I) the first date after the date
17 of the enactment of this Act on which
18 the public health emergency declared
19 for COVID–19 under section 319 of
20 the Public Health Service Act (42
21 U.S.C. 247d), including renewals
22 thereof, is no longer in effect,

23 “(II) the first date after the date
24 of the enactment of this Act on which
25 the public health emergencies declared

1 for COVID–19 by all States, including
2 renewals thereof, are no longer in ef-
3 fect, and

4 “(III) the date which is 180 days
5 after the date of the enactment of this
6 Act.

7 “(iii) COORDINATION WITH TAX ON
8 ALTERNATIVE FUELS, ETC.—For purposes
9 of this title, whether fuel is taxable under
10 this subsection shall be determined without
11 regard to this subparagraph.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 this section shall apply to fuel removed and sold after the
14 date of the enactment of this Act.

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