

117TH CONGRESS
1ST SESSION

H. R. 5024

To amend the Internal Revenue Code of 1986 to allow for payments to certain individuals who dye fuel, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 13, 2021

Ms. MOORE of Wisconsin (for herself, Mr. GALLAGHER, Mr. KIND, Mr. FITZGERALD, and Mr. TIFFANY) 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 allow for payments to certain individuals who dye fuel, and for other purposes.

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. PAYMENT TO CERTAIN INDIVIDUALS WHO DYE**

4 **FUEL.**

5 (a) IN GENERAL.—Subchapter B of chapter 65 of the
6 Internal Revenue Code of 1986 is amended by adding at
7 the end the following new subsection:

1 **“SEC. 6433. DYED FUEL.**

2 “(a) IN GENERAL.—If a person establishes to the
3 satisfaction of the Secretary that such person meets the
4 requirements of subsection (b) with respect to diesel fuel
5 or kerosene, then the Secretary shall pay to such person
6 an amount (without interest) equal to the tax described
7 in subsection (b)(2)(A) with respect to such diesel fuel or
8 kerosene.

9 “(b) REQUIREMENTS.—

10 “(1) IN GENERAL.—A person meets the re-
11 quirements of this subsection with respect to diesel
12 fuel or kerosene if such person removes from a ter-
13 minal eligible indelibly dyed diesel fuel or kerosene.

14 “(2) ELIGIBLE INDELIBLY DYED DIESEL FUEL
15 OR KEROSENE DEFINED.—The term ‘eligible indeli-
16 bly dyed diesel fuel or kerosene’ means diesel fuel or
17 kerosene—

18 “(A) with respect to which a tax under sec-
19 tion 4081 was previously paid (and not credited
20 or refunded), and

21 “(B) which is exempt from taxation under
22 section 4082(a).

23 “(c) CROSS REFERENCE.—For civil penalty for ex-
24 cessive claims under this section, see section 6675.”.

25 (b) CONFORMING AMENDMENTS.—

1 (1) Section 6206 of the Internal Revenue Code
2 of 1986 is amended—

3 (A) by striking “or 6427” each place it ap-
4 pears and inserting “6427, or 6433”, and

5 (B) by striking “6420 and 6421” and in-
6 serting “6420, 6421, and 6433”.

7 (2) Section 6430 of such Code is amended—

8 (A) by striking “or” at the end of para-
9 graph (2), by striking the period at the end of
10 paragraph (3) and inserting “or”, and by add-
11 ing at the end the following new paragraph:

12 “(4) which are removed as eligible indelibly
13 dyed diesel fuel or kerosene under section 6433.”.

14 (3) Section 6675 of such Code is amended—

15 (A) in subsection (a), by striking “or 6427
16 (relating to fuels not used for taxable pur-
17 poses)” and inserting “6427 (relating to fuels
18 not used for taxable purposes), or 6433 (relat-
19 ing to eligible indelibly dyed fuel)”, and

20 (B) in subsection (b)(1), by striking
21 “6421, or 6427,” and inserting “6421, 6427,
22 or 6433”.

23 (4) The table of sections for subchapter B of
24 chapter 65 of such Code is amended by adding at
25 the end the following new item:

“Sec. 6433. Dyed fuel.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to eligible indelibly dyed diesel fuel
3 or kerosene removed on or after the date that is 180 days
4 after the date of the enactment of this section.

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