

Roybal-Allard	Stark	Velazquez
Rush	Stenholm	Vento
Sabo	Stokes	Visclosky
Sanders	Studds	Volkmer
Sawyer	Stupak	Ward
Schroeder	Tanner	Waters
Schumer	Taylor (MS)	Watt (NC)
Scott	Tejeda	Waxman
Serrano	Thompson	Williams
Sisisky	Thornton	Wilson
Skaggs	Thurman	Wise
Skelton	Torricelli	Woolsey
Slaughter	Towns	Wynn
Spratt	Traficant	Yates

NOT VOTING—31

Baesler	Hostettler	Molinari
Browder	Kingston	Oberstar
Bunn	Klink	Ortiz
Clinger	Largent	Peterson (FL)
Coburn	Lowey	Portman
Durbin	Lucas	Rohrabacher
Frisa	Maloney	Smith (MI)
Furse	McDermott	Torres
Gallegly	McIntosh	Watts (OK)
Gutierrez	McNulty	
Harman	Moakley	

□ 1726

The Clerk announced the following pairs:

- On this vote:
- Mr. McIntosh for, with Mr. Oberstar against.
- Mr. Kingston for, with Ms. Harman against.
- Mr. MCHUGH changed his vote from "nay" to "yea."
- So the previous question was ordered.
- The result of the vote was announced as above recorded.

PERSONAL EXPLANATION

Ms. FURSE. Mr. Speaker, on rollcall 180, I was delayed by my plane being delayed by weather. Had I been present I would have voted "nay."

The SPEAKER pro tempore (Mr. LAHOOD). The question is on the resolution.

The resolution was agreed to.
A motion to reconsider was laid on the table.

PERSONAL EXPLANATION

Mrs. LOWEY. Mr. Speaker, because of the thunderstorm earlier this evening, I was unavoidably detained on rollcall vote 180. Had I been present, I would have voted "nay."

THE JOURNAL

The SPEAKER pro tempore. Pursuant to clause 5 of rule I, the pending business is the question of the Speaker's approval of the Journal of the last day's proceedings.

Pursuant to clause 1, rule I, the Journal stands approved.

□ 1730

REPEAL OF 4.3-CENT INCREASE IN TRANSPORTATION FUELS TAXES

Mr. ARCHER. Mr. Speaker, pursuant to House Resolution 436, I call up the bill, H.R. 3415 to amend the Internal Revenue Code of 1986 to repeal the 4.3-cent increase in the transportation motor fuels excise tax rates enacted by the Omnibus Budget Reconciliation Act of 1993 and dedicated to the general

fund of the Treasury, and ask for its immediate consideration in the House.

The Clerk read the title of the bill.
The SPEAKER pro tempore (Mr. KOLBE). Pursuant to House Resolution 436, the amendment printed in House Report 104-580 is adopted.

The text of H.R. 3415, as amended by the amendment printed in House Report 104-580, is as follows:

H.R. 3415

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. PURPOSE.

The purpose of this Act is to repeal the 4.3-cent increase in the transportation motor fuels excise tax rates enacted by the Omnibus Budget Reconciliation Act of 1993 and dedicated to the general fund of the Treasury.

SEC. 2. REPEAL OF 4.3-CENT INCREASE IN FUEL TAX RATES ENACTED BY THE OMNIBUS BUDGET RECONCILIATION ACT OF 1993 AND DEDICATED TO GENERAL FUND OF THE TREASURY.

(a) IN GENERAL.—Section 4081 of the Internal Revenue Code of 1986 (relating to imposition of tax on gasoline and diesel fuel) is amended by adding at the end the following new subsection:

“(f) REPEAL OF 4.3-CENT INCREASE IN FUEL TAX RATES ENACTED BY THE OMNIBUS BUDGET RECONCILIATION ACT OF 1993 AND DEDICATED TO GENERAL FUND OF THE TREASURY.—

“(1) IN GENERAL.—During the applicable period, each rate of tax referred to in paragraph (2) shall be reduced by 4.3 cents per gallon.

“(2) RATES OF TAX.—The rates of tax referred to in this paragraph are the rates of tax otherwise applicable under—

“(A) subsection (a)(2)(A) (relating to gasoline and diesel fuel),

“(B) sections 4091(b)(3)(A) and 4092(b)(2) (relating to aviation fuel),

“(C) section 4042(b)(2)(C) (relating to fuel used on inland waterways),

“(D) paragraph (1) or (2) of section 4041(a) (relating to diesel fuel and special fuels),

“(E) section 4041(c)(2) (relating to gasoline used in noncommercial aviation), and

“(F) section 4041(m)(1)(A)(i) (relating to certain methanol or ethanol fuels).

“(3) COMPARABLE TREATMENT FOR COMPRESSED NATURAL GAS.—No tax shall be imposed by section 4041(a)(3) on any sale or use during the applicable period.

“(4) COMPARABLE TREATMENT UNDER CERTAIN REFUND RULES.—In the case of fuel on which tax is imposed during the applicable period, each of the rates specified in sections 6421(f)(2)(B), 6421(f)(3)(B)(ii), 6427(b)(2)(A), 6427(l)(3)(B)(ii), and 6427(l)(4)(B) shall be reduced by 4.3 cents per gallon.

“(5) COORDINATION WITH HIGHWAY TRUST FUND DEPOSITS.—In the case of fuel on which tax is imposed during the applicable period, each of the rates specified in subparagraphs (A)(i) and (C)(i) of section 9503(f)(3) shall be reduced by 4.3 cents per gallon.

“(6) APPLICABLE PERIOD.—For purposes of this subsection, the term ‘‘applicable period’’ means the period after the 6th day after the date of the enactment of this subsection and before January 1, 1997.”

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

SEC. 3. FLOOR STOCK REFUNDS.

(a) IN GENERAL.—If—

(1) before the tax repeal date, tax has been imposed under section 4081 or 4091 of the Internal Revenue Code of 1986 on any liquid, and

(2) on such date such liquid is held by a dealer and has not been used and is intended for sale,

there shall be credited or refunded (without interest) to the person who paid such tax (hereafter in this section referred to as the ‘‘taxpayer’’) an amount equal to the excess of the tax paid by the taxpayer over the amount of such tax which would be imposed on such liquid had the taxable event occurred on such date.

(b) TIME FOR FILING CLAIMS.—No credit or refund shall be allowed or made under this section unless—

(1) claim therefor is filed with the Secretary of the Treasury before the date which is 6 months after the tax repeal date, and

(2) in any case where liquid is held by a dealer (other than the taxpayer) on the tax repeal date—

(A) the dealer submits a request for refund or credit to the taxpayer before the date which is 3 months after the tax repeal date, and

(B) the taxpayer has repaid or agreed to repay the amount so claimed to such dealer or has obtained the written consent of such dealer to the allowance of the credit or the making of the refund.

(c) EXCEPTION FOR FUEL HELD IN RETAIL STOCKS.—No credit or refund shall be allowed under this section with respect to any liquid in retail stocks held at the place where intended to be sold at retail.

(d) DEFINITIONS.—For purposes of this section—

(1) the terms ‘‘dealer’’ and ‘‘held by a dealer’’ have the respective meanings given to such terms by section 6412 of such Code; except that the term ‘‘dealer’’ includes a producer, and

(2) the term ‘‘tax repeal date’’ means the 7th day after the date of the enactment of this Act.

(e) CERTAIN RULES TO APPLY.—Rules similar to the rules of subsections (b) and (c) of section 6412 of such Code shall apply for purposes of this section.

SEC. 4. FLOOR STOCKS TAX.

(a) IMPOSITION OF TAX.—In the case of any liquid on which tax was imposed under section 4081 or 4091 of the Internal Revenue Code of 1986 before January 1, 1997, and which is held on such date by any person, there is hereby imposed a floor stocks tax of 4.3 cents per gallon.

(b) LIABILITY FOR TAX AND METHOD OF PAYMENT.—

(1) LIABILITY FOR TAX.—A person holding a liquid on January 1, 1997, to which the tax imposed by subsection (a) applies shall be liable for such tax.

(2) METHOD OF PAYMENT.—The tax imposed by subsection (a) shall be paid in such manner as the Secretary shall prescribe.

(3) TIME FOR PAYMENT.—The tax imposed by subsection (a) shall be paid on or before June 30, 1997.

(c) DEFINITIONS.—For purposes of this section—

(1) HELD BY A PERSON.—A liquid shall be considered as ‘‘held by a person’’ if title thereto has passed to such person (whether or not delivery to the person has been made).

(2) GASOLINE AND DIESEL FUEL.—The terms ‘‘gasoline’’ and ‘‘diesel fuel’’ have the respective meanings given such terms by section 4083 of such Code.

(3) AVIATION FUEL.—The term ‘‘aviation fuel’’ has the meaning given such term by section 4093 of such Code.

(4) SECRETARY.—The term ‘‘Secretary’’ means the Secretary of the Treasury or his delegate.

(d) EXCEPTION FOR EXEMPT USES.—The tax imposed by subsection (a) shall not apply to gasoline, diesel fuel, or aviation fuel held by