

109TH CONGRESS
1ST SESSION

H. R. 996

To amend the Internal Revenue Code of 1986 to provide for the extension of highway-related taxes and trust funds, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MARCH 1, 2005

Mr. THOMAS 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 provide for the extension of highway-related taxes and trust funds, 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. EXTENSION OF HIGHWAY-RELATED TAXES AND**
4 **TRUST FUNDS.**

5 (a) EXTENSION OF TAXES.—

6 (1) IN GENERAL.—The following provisions of
7 the Internal Revenue Code of 1986 are each amend-
8 ed by striking “2005” each place it appears and in-
9 serting “2011”:

1 (A) Section 4041(a)(1)(C)(iii)(I) (relating
2 to rate of tax on certain buses).

3 (B) Section 4041(a)(2)(B) (relating to rate
4 of tax on special motor fuels).

5 (C) Section 4041(m)(1) (relating to certain
6 alcohol fuels).

7 (D) Section 4051(e) (relating to termi-
8 nation of tax on heavy trucks and trailers).

9 (E) Section 4071(d) (relating to termi-
10 nation of tax on tires).

11 (F) Section 4081(d)(1) (relating to termi-
12 nation of tax on gasoline, diesel fuel, and ker-
13 osene).

14 (G) Section 4481(f) (relating to period tax
15 in effect).

16 (H) Section 4482(c)(4) (relating to taxable
17 period).

18 (I) Section 4482(d) (relating to special
19 rule for taxable period in which termination
20 date occurs).

21 (2) FLOOR STOCKS REFUNDS.—Section
22 6412(a)(1) of such Code (relating to floor stocks re-
23 funds) is amended—

24 (A) by striking “2005” each place it ap-
25 pears and inserting “2011”, and

1 (B) by striking “2006” each place it ap-
2 pears and inserting “2012”.

3 (b) EXTENSION OF CERTAIN EXEMPTIONS.—The fol-
4 lowing provisions of such Code are each amended by strik-
5 ing “2005” and inserting “2011”:

6 (1) Section 4221(a) (relating to certain tax-free
7 sales).

8 (2) Section 4483(h) (relating to termination of
9 exemptions for highway use tax).

10 (c) EXTENSION OF DEPOSITS INTO TRUST FUNDS.—

11 (1) IN GENERAL.—Paragraphs (1) and (2) of
12 subsection (b), and paragraphs (2) and (3) of sub-
13 section (c), of section 9503 of such Code (relating to
14 the Highway Trust Fund) are each amended—

15 (A) by striking “2005” each place it ap-
16 pears and inserting “2011”, and

17 (B) by striking “2006” each place it ap-
18 pears and inserting “2012”.

19 (2) MOTORBOAT AND SMALL-ENGINE FUEL TAX
20 TRANSFERS.—

21 (A) IN GENERAL.—Paragraphs (4)(A)(i)
22 and (5)(A) of section 9503(c) of such Code are
23 each amended by striking “2005” and inserting
24 “2011”.

1 (B) CONFORMING AMENDMENTS TO LAND
2 AND WATER CONSERVATION FUND.—Section
3 201(b) of the Land and Water Conservation
4 Fund Act of 1965 (16 U.S.C. 460l–11(b)) is
5 amended—

6 (i) by striking “2003” and inserting
7 “2009”, and

8 (ii) by striking “2004” each place it
9 appears and inserting “2010”.

10 (d) EXTENSION AND EXPANSION OF EXPENDITURES
11 FROM TRUST FUNDS.—

12 (1) HIGHWAY TRUST FUND.—

13 (A) HIGHWAY ACCOUNT.—Paragraph (1)
14 of section 9503(c) of such Code is amended—

15 (i) in the matter before subparagraph
16 (A), by striking “June 1, 2005” and in-
17 serting “October 1, 2009”,

18 (ii) by striking “or” at the end of sub-
19 paragraph (J),

20 (iii) by striking the period at the end
21 of subparagraph (K) and inserting “, or”,

22 (iv) by inserting after subparagraph
23 (K) the following new subparagraph:

1 “(L) authorized to be paid out of the
2 Highway Trust Fund under the Transportation
3 Equity Act: A Legacy for Users.”, and

4 (v) in the matter after subparagraph
5 (L), as added by clause (iv), by striking
6 “Surface Transportation Extension Act of
7 2004, Part V” and inserting “Transportation
8 Equity Act: A Legacy for Users”.

9 (B) MASS TRANSIT ACCOUNT.—Paragraph
10 (3) of section 9503(e) of such Code is amended—
11 ed—

12 (i) in the matter before subparagraph
13 (A), by striking “June 1, 2005” and inserting
14 “October 1, 2009”,

15 (ii) by striking “or” at the end of sub-
16 paragraph (H),

17 (iii) by inserting “or” at the end of
18 subparagraph (I),

19 (iv) by inserting after subparagraph
20 (I) the following new subparagraph:

21 “(J) Transportation Equity Act: A Legacy
22 for Users,”, and

23 (v) in the matter after subparagraph
24 (J), as added by clause (iv), by striking
25 “Surface Transportation Extension Act of

1 2004, Part V” and inserting “Transportation Equity Act: A Legacy for Users”.

2
3 (C) EXCEPTION TO LIMITATION ON TRANSFERS.—Subparagraph (B) of section
4 9503(b)(6) of such Code is amended by striking
5 “June 1, 2005” and inserting “October 1,
6 2009”.

7
8 (2) AQUATIC RESOURCES TRUST FUND.—

9 (A) SPORT FISH RESTORATION ACCOUNT.—Paragraph (2) of section 9504(b) of
10 such Code is amended by striking “Surface
11 Transportation Extension Act of 2004, Part V”
12 each place it appears and inserting “Transportation Equity Act: A Legacy for Users” .

13
14
15 (B) BOAT SAFETY ACCOUNT.—Subsection
16 (c) of section 9504 of such Code is amended—

17 (i) by striking “June 1, 2005” and in-
18 serting “October 1, 2009”, and

19 (ii) by striking “Surface Transportation Extension Act of 2004, Part V” and
20 inserting “Transportation Equity Act: A
21 Legacy for Users” .

22
23 (C) EXCEPTION TO LIMITATION ON TRANSFERS.—Paragraph (2) of section 9504(d) of
24

1 such Code is amended by striking “June 1,
2 2005” and inserting “October 1, 2009”.

3 (e) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect on the date of the enactment
5 of this Act.

6 **SEC. 2. TECHNICAL CORRECTIONS REGARDING HIGHWAY-**
7 **RELATED TAXES.**

8 (a) AMENDMENTS RELATED TO SECTION 301 OF
9 THE AMERICAN JOBS CREATION ACT OF 2004.—Section
10 6427 of such Code is amended—

11 (1) by striking subsection (f), and

12 (2) by striking subsection (o) and redesignating
13 subsection (p) as subsection (o).

14 (b) AMENDMENTS RELATED TO SECTION 853 OF
15 THE AMERICAN JOBS CREATION ACT OF 2004.—

16 (1) Subparagraph (C) of section 4081(a)(2) of
17 the Internal Revenue Code of 1986 is amended by
18 striking “for use in commercial aviation” and insert-
19 ing “for use in commercial aviation by a person reg-
20 istered for such use under section 4101”.

21 (2) So much of paragraph (2) of section
22 4081(d) of such Code as precedes subparagraph (A)
23 is amended to read as follows:

1 “(2) AVIATION FUELS.—The rates of tax speci-
2 fied in clauses (ii) and (iv) of subsection (a)(2)(A)
3 shall be 4.3 cents per gallon—”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall take effect as if included in the provisions
6 of the American Jobs Creation Act of 2004 to which they
7 relate.

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