

103D CONGRESS
1ST SESSION

H. R. 1929

To amend the Internal Revenue Code of 1986 with respect to treatment of certain equipment under the heavy truck tax.

IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 1993

Mr. GOODLATTE (for himself and Ms. SHEPHERD) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 with respect to treatment of certain equipment under the heavy truck tax.

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. EXPLOSIVES HANDLING EQUIPMENT EXEMPT**
4 **FROM HEAVY TRUCK TAX.**

5 (a) IN GENERAL.—Section 4053 of the Internal Rev-
6 enue Code of 1986 (relating to exemptions) is amended
7 by adding at the end the following new paragraph:

8 “(8) EXPLOSIVES HANDLING EQUIPMENT.—
9 Any article primarily designed—

1 “(A) to be placed or mounted on an auto-
2 mobile truck chassis, truck trailer, or semi-trail-
3 er chassis, and

4 “(B) to be used to process, prepare, or
5 load explosive products or the components
6 thereof.

7 (including in each case bins, tanks, or other contain-
8 ers mounted on the same chassis for transporting
9 components of the explosive products).”

10 (b) EFFECTIVE DATE.—The amendment made by
11 subsection (a) shall take effect as if included in the
12 amendment made by section 512(b) of the Surface Trans-
13 portation Assistance Act of 1982.

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