

103^D CONGRESS
2^D SESSION

H. R. 3755

To amend the Internal Revenue Code of 1986 to provide that all highway fuel tax revenues shall be deposited into the Highway Trust Fund and that for a temporary period the increased deposits will be used for the transportation needs of areas affected by disasters, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 1, 1994

Mr. BAKER of California (for himself, Mr. DORNAN, and Mr. BOEHNER) introduced the following bill; which was referred jointly to the Committees on Public Works and Transportation and Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide that all highway fuel tax revenues shall be deposited into the Highway Trust Fund and that for a temporary period the increased deposits will be used for the transportation needs of areas affected by disasters, 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. SHORT TITLE.**

4 This Act may be cited as the “Transportation Emer-
5 gency Relief Act of 1994”.

1 **SEC. 2. ADDITIONAL FUEL TAX REVENUES AVAILABLE FOR**
2 **TRANSPORTATION NEEDS OF AREAS AF-**
3 **FECTED BY DISASTERS.**

4 (a) INCREASE IN DEPOSITS INTO HIGHWAY TRUST
5 FUND.—Paragraph (1) of section 9503(f) of the Internal
6 Revenue Code of 1986 (relating to Highway Trust Fund)
7 is amended by striking subparagraphs (A) and (B) and
8 inserting the following new subparagraphs:

9 “(A) in the case of gasoline and special
10 motor fuels, 18.3 cents per gallon, and

11 “(B) in the case of diesel fuel, 24.3 cents
12 per gallon.”

13 (b) USE OF INCREASED DEPOSITS.—Subsection (c)
14 of section 9503 of such Code is amended by adding at
15 the end thereof the following new paragraph:

16 “(7) TRANSPORTATION NEEDS OF DISASTER
17 AREAS.—

18 “(A) IN GENERAL.—The additional
19 amounts transferred to the Highway Trust
20 Fund by reason of the amendments made by
21 section 2 of the Transportation Emergency Re-
22 lief Act of 1994 for periods before October 1,
23 1995, shall be appropriated to the emergency
24 fund authorized by section 125 of title 23,
25 United States Code.

1 “(B) INCREASED DEPOSITS NOT TAKEN
2 INTO ACCOUNT FOR OTHER PURPOSES.—The
3 additional amounts referred to in subparagraph
4 (A) shall not be taken into account in determin-
5 ing the amount of any payment by the Sec-
6 retary under paragraph (4), (5), or (6).”

7 (c) TECHNICAL AMENDMENT.—Subsection (f) of sec-
8 tion 9503 of such Code is amended by striking paragraph
9 (3) and by redesignating paragraph (4) as paragraph (3).

10 (d) EFFECTIVE DATE.—The amendments made by
11 this section shall take effect on the date of the enactment
12 of this Act.

13 **SEC. 3. EMERGENCY RELIEF.**

14 (a) USE OF ADDITIONAL AMOUNTS.—Section 125 of
15 title 23, United States Code, is further amended by adding
16 at the end the following:

17 “(e) ADDITIONAL AMOUNTS.—Amounts appropriated
18 pursuant to section 9503(c)(7) of the Internal Revenue
19 Code of 1986 to the emergency fund authorized by this
20 section shall be available for expenditure by the Secretary
21 in accordance with the requirements of this section; except
22 that—

23 “(1) such amounts may only be obligated for
24 projects resulting from a natural disaster or cata-

1 strophic failure in a State commencing after Sep-
2 tember 30, 1985, and before October 1, 1995;

3 “(2) such amounts may be obligated for repair
4 or reconstruction of transit facilities which the Sec-
5 retary finds to have suffered serious damage as the
6 result of a natural disaster or catastrophic failure in
7 a State;

8 “(3) such amounts may be obligated for
9 projects to retrofit bridges on Federal-aid highways
10 to reduce the vulnerability of such bridges to earth-
11 quakes;

12 “(4) such amounts shall not be subject to the
13 limitation established by subsection (a) on the total
14 amount authorized to be expended from the emer-
15 gency fund in a fiscal year; and

16 “(5) such amounts shall not be subject to the
17 limitation established by subsection (b) on obliga-
18 tions for projects under this section from any single
19 natural disaster or catastrophic failure in a State.”

20 (b) TOTAL EXPENDITURES.—Section 125(a) of such
21 title is amended by inserting after “September 30, 1980,”
22 the following: “and not more than \$1,000,000,000 is au-
23 thorized to be expended in any one fiscal year commencing
24 after September 30, 1995,”.

25 (c) EXPENDITURES FOR A SINGLE DISASTER.—

1 (1) IN GENERAL.—Section 125(b) of such title
2 is amended by striking “\$100,000,000” and insert-
3 ing “\$1,000,000,000”.

4 (2) EFFECTIVE DATE.—The amendment made
5 by paragraph (1) shall apply to any natural disaster
6 or catastrophic failure in a State commencing in a
7 fiscal year beginning after September 30, 1995.

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