

103^D CONGRESS
2^D SESSION

H. R. 4483

To amend the Internal Revenue Code of 1986 to permit registered vendors to administer claims for refund of diesel fuel taxes paid on fuel used in certain buses.

IN THE HOUSE OF REPRESENTATIVES

MAY 24, 1994

Mr. JACOBS 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 permit registered vendors to administer claims for refund of diesel fuel taxes paid on fuel used in certain buses.

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. REGISTERED VENDORS TO ADMINISTER**

4 **CLAIMS FOR REFUND OF DIESEL FUEL TAXES**

5 **PAID ON FUEL USED IN CERTAIN BUSES.**

6 (a) IN GENERAL.—Subparagraph (A) of section

7 6427(l)(5) of the Internal Revenue Code of 1986 (relating

8 to registered vendors to administer claims for refund of

9 diesel fuel sold to farmers and State and local govern-

1 ments) is amended by striking “or” at the end of clause
2 (i), by striking the period at the end of clause (ii) and
3 inserting “, or”, and by adding at the end the following
4 new clause:

5 “(iii) as described in subsection (b)(1) (after
6 the application of subsection (b)(3)).”.

7 (b) TECHNICAL AMENDMENT.—The paragraph head-
8 ing for paragraph (5) of section 6427(l) of such Code is
9 amended by striking “SOLD TO” and all that follows and
10 inserting “USED BY FARMERS, STATE AND LOCAL GOV-
11 ERNMENTS, AND CERTAIN BUSES.—”.

12 (c) EFFECTIVE DATE.—The amendments made by
13 this section shall apply to fuel purchased after the date
14 of the enactment of this Act.

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