

**AMENDMENT TO H.R. 702**  
**OFFERED BY MR. CASTRO OF TEXAS**

Add at the end the following:

1 **SEC. 7. CLARIFICATION OF OIL SANDS AS CRUDE OIL FOR**  
2 **EXCISE TAX PURPOSES.**

3 (a) **IN GENERAL.**—Section 4612(a)(1) of the Internal  
4 Revenue Code of 1986 is amended to read as follows:

5 “(1) **CRUDE OIL.**—The term ‘crude oil’ includes  
6 crude oil condensates, natural gasoline, bitumen, and  
7 bituminous mixtures.”.

8 (b) **TECHNICAL AMENDMENT.**—Section 4612(a)(2)  
9 of such Code is amended by striking “from a well”.

