

**AMENDMENT TO THE SENATE AMENDMENTS TO  
H.R. 22  
OFFERED BY MR. DEFAZIO OF OREGON**

Add at the end of subtitle A of title LI the following:

1 **SEC. 51103. INDEXATION OF GASOLINE AND DIESEL FUELS**

2 **TAX.**

3 (a) IN GENERAL.—Section 4081(a)(2) of the Internal  
4 Revenue Code of 1986 is amended by adding at the end  
5 the following new subparagraph:

6 “(E) INDEX FOR HIGHWAY CONSTRUCTION  
7 COST INFLATION AND FUEL EFFICIENCY.—

8 “(i) IN GENERAL.—In the case of any  
9 calendar year after 2015, the 18.3 cents  
10 rate in subparagraph (A)(i), the 24.3 cents  
11 rate in subparagraph (A)(iii), and the 19.7  
12 cents rate in subparagraph (D), shall each  
13 be increased by an amount equal to—

14 “(I) such dollar amount, multi-  
15 plied by

16 “(II) the indexation for the cal-  
17 endar year.

1 Any increase determined under subpara-  
2 graph (A) shall be rounded to the nearest  
3 tenth of a cent.

4 “(ii) EXCEPTION FOR FUEL USED IN  
5 AVIATION.—The adjustment under clause  
6 (i) shall not apply with respect to the rate  
7 of tax under subparagraph (A)(iii) by rea-  
8 son of subparagraph (C).

9 “(iii) INDEXATION.—For purposes of  
10 clause (i), the indexation for any calendar  
11 year is the sum of—

12 “(I) the highway construction  
13 cost adjustment, and

14 “(II) the CAFÉ fuel saved ad-  
15 justment.

16 “(iv) HIGHWAY CONSTRUCTION COST  
17 ADJUSTMENT.—For purposes of clause  
18 (iii), the highway construction cost adjust-  
19 ment for any calendar year is the percent-  
20 age (if any) by which—

21 “(I) the National Highway Con-  
22 struction Cost Index for the preceding  
23 calendar year, exceeds

1                   “(II) the National Highway Con-  
2                   struction Cost Index for calendar year  
3                   2014.

4                   “(v) NATIONAL HIGHWAY CONSTRUC-  
5                   TION COST INDEX FOR ANY CALENDAR  
6                   YEAR.—For purposes of clause (iv), the  
7                   National Highway Construction Cost Index  
8                   for any calendar year is the average of the  
9                   National Highway Construction Cost Index  
10                  as of the close of the 12-month period end-  
11                  ing on August 31 of such calendar year.

12                  “(vi) NATIONAL HIGHWAY CONSTRUC-  
13                  TION COST INDEX.—For purposes of clause  
14                  (iv), the term ‘National Highway Construc-  
15                  tion Cost Index’ means the last National  
16                  Highway Construction Cost Index pub-  
17                  lished by the Department of Transpor-  
18                  tation.

19                  “(vii) CAFÉ FUEL SAVED ADJUST-  
20                  MENT.—For purposes of clause (iii), the  
21                  CAFÉ fuel saved adjustment for a cal-  
22                  endar year is the percentage (if any) by  
23                  which annual motor fuel use is reduced by  
24                  the estimated CAFÉ fuel saved for that

1 calendar year from the annual motor fuel  
2 use for the prior calendar year.

3 “(viii) ESTIMATED CAFÉ FUEL  
4 SAVED.—The term ‘estimated CAFÉ fuel  
5 saved’ for a calendar year means the com-  
6 bined fuel saved estimates issued by the  
7 National Highway Traffic Safety Adminis-  
8 tration and the Environmental Protection  
9 Agency for passenger automobiles and  
10 light trucks and published in the Federal  
11 Register on May 7, 2010, and October 15,  
12 2012, as part of final rules to implement  
13 corporate average fuel economy standards,  
14 and such successor estimates included in  
15 successor rules.

16 “(ix) ANNUAL MOTOR FUEL USE.—  
17 The term ‘annual motor fuel use’ means  
18 the total number of gallons of gasoline  
19 used in a calendar year in highway use, as  
20 published by the Federal Highway Admin-  
21 istration as part of its annual motor fuel  
22 use survey.

23 “(x) NOTICE.—Not later than Decem-  
24 ber 15, 2015, and annually thereafter, the  
25 Secretary shall publish the rates of tax as

1                   adjusted under this subparagraph for the  
2                   succeeding calendar year.”.

3           (b) **RETAIL FUEL EXCISE TAX.**—Section 4041(a) of  
4 such Code is amended by adding at the end the following  
5 new paragraph:

6                   “(4) **HIGHWAY INFLATION ADJUSTMENT.**—

7                   “(A) **IN GENERAL.**—In the case of any cal-  
8 endar year after 2015, each dollar amount in  
9 paragraphs (1)(C)(iii)(I), (2)(B)(ii), and (3)(A)  
10 of this subsection and in subsections  
11 (b)(2)(A)(i), (b)(2)(C)(i), and (m)(1) shall be  
12 increased by an amount equal to—

13                   “(i) such dollar amount, multiplied by

14                   “(ii) the indexation determined under  
15 section 4081(a)(2)(E) for the calendar  
16 year.

17                   “(B) **ROUNDING.**—Any increase deter-  
18 mined under subparagraph (A) shall be rounded  
19 to the nearest tenth of a cent.”.

20           (c)           **CONFORMING AMENDMENT.**—Section  
21 4081(a)(2)(A) of such Code is amended by striking “The  
22 rate” and inserting “Except as provided in subparagraph  
23 (C), the rate”.

1 (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to periods beginning after Decem-  
3 ber 31, 2015.

