

AMENDMENT TO RULES COMMITTEE PRINT 116-

54

OFFERED BY MRS. LESKO OF ARIZONA

Page 2309, after line 24, insert the following:

1 **TITLE IX—SUSPENSION OF EX-**
2 **CISE TAX ON HEAVY TRUCKS**
3 **AND TRAILERS**

4 **SEC. 90901. SUSPENSION OF EXCISE TAX ON HEAVY**
5 **TRUCKS AND TRAILERS.**

6 (a) **IN GENERAL.**—Section 4051(c) of the Internal
7 Revenue Code of 1986 is amended to read as follows:

8 “(c) **APPLICATION.**—This section shall only apply to
9 a retail sale described in subsection (a) after December
10 31, 2021, and before October 1, 2022.”.

11 (b) **EFFECTIVE DATE.**—The amendment made by
12 this section shall apply to taxable years beginning after
13 December 31, 2019.

