AMENDMENT TO DIVISION G OF RULES

COMMITTEE PRINT 116-60

OFFERED BY MRS. LESKO OF ARIZONA

Page 953, after line 25, add the following:

SEC. 14. REPEAL OF EXCISE TAX ON HEAVY TRUCKS AND TRAILERS.

(a) IN GENERAL.—Chapter 31 of the Internal Revenue Code of 1986 is amended by striking subchapter C (and by striking the item relating to such subchapter from the table of subchapters for such chapter).

(b) CONFORMING AMENDMENTS.—

(1) Section 4072(c) of such Code is amended to read as follows:

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(c) TIRES OF THE TYPE USED ON HIGHWAY VEHICLES.—

(1) IN GENERAL.—For purposes of this part, the term ‘tires of the type used on highway vehicles’ means tires of the type used on—

(A) motor vehicles which are highway vehicles, or

(B) vehicles of the type used in connection with motor vehicles which are highway vehicles.
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“(2) Exception for mobile machinery.—

“(A) In general.—Such term shall not include tires of a type used exclusively on mobile machinery.

“(B) Mobile machinery.—For purposes of subparagraph (A), the term ‘mobile machinery’ means any vehicle which consists of a chassis—

“(i) to which there has been permanently mounted (by welding, bolting, riveting, or other means) machinery or equipment to perform a construction, manufacturing, processing, farming, mining, drilling, timbering, or similar operation if the operation of the machinery or equipment is unrelated to transportation on or off the public highways,

“(ii) which has been specially designed to serve only as a mobile carriage and mount (and a power source, where applicable) for the particular machinery or equipment involved, whether or not such machinery or equipment is in operation, and

“(iii) which, by reason of such special design, could not, without substantial
structural modification, be used as a component of a vehicle designed to perform a function of transporting any load other than that particular machinery or equipment or similar machinery or equipment requiring such a specially designed chassis.”.

(2) Section 4221 of such Code is amended—

(A) in subsection (a)—

(i) by striking “(or under subchapter C of chapter 31 on the first retail sale),”;

and

(ii) by striking “4051 or”,

(B) in subsection (c), by striking “and in the case of any article sold free of tax under section 4053(6),”, and

(C) in subsection (d)(1), by striking “, and, in the case of the taxes imposed by subchapter C of chapter 31, includes the retailer with respect to the first retail sale”.

(3) Section 4222(d) of such Code is amended by striking “4053(6),”.

(4) Section 4293 of such Code is amended by striking “section 4051,”.
(5) Section 4483(g) of such Code is amended by striking “section 4053(8)” and inserting “section 4072(c)(2)”.

(6) Section 6416(b)(2) of such Code is amended by striking “or under section 4051”.

(7) Section 6416(b) of such Code is amended by striking paragraph (6).

(8) Section 9503(b)(1) of such Code is amended by striking subparagraph (B) and by redesignating subparagraphs (C), (D), and (E) as subparagraphs (B), (C), and (D), respectively.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to sales and installations on or after the date of the enactment of this Act.