

**AMENDMENT TO DIVISION G OF RULES**  
**COMMITTEE PRINT 116-60**  
**OFFERED BY MRS. LESKO OF ARIZONA**

Page 953, after line 25, add the following:

1 **SEC. 14 \_\_ . REPEAL OF EXCISE TAX ON HEAVY TRUCKS AND**  
2 **TRAILERS.**

3 (a) IN GENERAL.—Chapter 31 of the Internal Rev-  
4 enue Code of 1986 is amended by striking subchapter C  
5 (and by striking the item relating to such subchapter from  
6 the table of subchapters for such chapter).

7 (b) CONFORMING AMENDMENTS.—

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

10 “(c) TIRES OF THE TYPE USED ON HIGHWAY VEHI-  
11 CLES.—

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

15 “(A) motor vehicles which are highway ve-  
16 hicles, or

17 “(B) vehicles of the type used in connec-  
18 tion with motor vehicles which are highway ve-  
19 hicles.

1           “(2) EXCEPTION FOR MOBILE MACHINERY.—

2                   “(A) IN GENERAL.—Such term shall not  
3 include tires of a type used exclusively on mo-  
4 bile machinery.

5                   “(B) MOBILE MACHINERY.—For purposes  
6 of subparagraph (A), the term ‘mobile machin-  
7 ery’ means any vehicle which consists of a chas-  
8 sis—

9                           “(i) to which there has been perma-  
10 nently mounted (by welding, bolting, riv-  
11 eting, or other means) machinery or equip-  
12 ment to perform a construction, manufac-  
13 turing, processing, farming, mining, drill-  
14 ing, timbering, or similar operation if the  
15 operation of the machinery or equipment is  
16 unrelated to transportation on or off the  
17 public highways,

18                           “(ii) which has been specially designed  
19 to serve only as a mobile carriage and  
20 mount (and a power source, where applica-  
21 ble) for the particular machinery or equip-  
22 ment involved, whether or not such ma-  
23 chinery or equipment is in operation, and

24                           “(iii) which, by reason of such special  
25 design, could not, without substantial

1 structural modification, be used as a com-  
2 ponent of a vehicle designed to perform a  
3 function of transporting any load other  
4 than that particular machinery or equip-  
5 ment or similar machinery or equipment  
6 requiring such a specially designed chas-  
7 sis.”.

8 (2) Section 4221 of such Code is amended—

9 (A) in subsection (a)—

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

12 and

13 (ii) by striking “4051 or”,

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

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

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

23 (4) Section 4293 of such Code is amended by  
24 striking “section 4051,”.

1           (5) Section 4483(g) of such Code is amended  
2           by striking “section 4053(8)” and inserting “section  
3           4072(c)(2)”.

4           (6) Section 6416(b)(2) of such Code is amend-  
5           ed by striking “or under section 4051”.

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

8           (8) Section 9503(b)(1) of such Code is amend-  
9           ed by striking subparagraph (B) and by redesign-  
10          nating subparagraphs (C), (D), and (E) as subpara-  
11          graphs (B), (C), and (D), respectively.

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

