AMENDMENT TO RULES COMMITTEE PRINT 116–54

OFFERED BY MRS. NAPOLITANO OF CALIFORNIA

Page 499, after line 6, insert the following:

SEC. 1631. USE OF REVENUES.

(a) WRITTEN ASSURANCES ON USE OF REVENUE.—

Section 47107(b) of title 49, United States Code, is amended—

(1) in each of paragraphs (1) and (2) by striking “local taxes” and inserting “local excise taxes”;

(2) in paragraph (3) by striking “State tax” and inserting “State excise tax”; and

(3) by adding at the end the following:

“(4) This subsection does not apply to State or local general sales taxes nor to State or local generally applicable sales taxes.”.

(b) RESTRICTION ON USE OF REVENUES.—Section 47133 of title 49, United States Code, is amended—

(1) in subsection (a) in the matter preceding paragraph (1) by striking “Local taxes” and inserting “Local excise taxes”;

(2) in subsection (b)(1) by striking “local taxes” and inserting “local excise taxes”;

(3) by adding at the end the following:

“(4) This subsection does not apply to State or local general sales taxes nor to State or local generally applicable sales taxes.”.
(3) in subsection (c) by striking “State tax” and inserting “State excise tax”; and

(4) by adding at the end the following:

“(d) LIMITATION ON APPLICABILITY.—This subsection does not apply to—

“(1) State or local general sales taxes; or

“(2) State or local generally applicable sales taxes.”.