AMENDMENT TO THE SENATE AMENDMENTS TO
H.R. 22
OFFERED BY MR. POMPEO OF KANSAS

Page 12, after the item relating to section 62001, insert the following:

Sec. 62002. GAO report on refunds to registered vendors of kerosene used in noncommercial aviation.

Page 988, after line 20, insert the following:

SEC. 62002. GAO REPORT ON REFUNDS TO REGISTERED VENDORS OF KEROSENE USED IN NON-COMMERCIAL AVIATION.

Not later than 180 days after the date of the enactment of this Act, the Comptroller General of the United States shall—

(1) conduct a study regarding payments made to vendors of kerosene used in noncommercial aviation under section 6427(l)(4)(C)(ii) of the Internal Revenue Code of 1986, and

(2) submit to the appropriate committees of Congress a report describing the results of such study, which shall include estimates of—
(A) the number of vendors of kerosene used in noncommercial aviation who are registered under section 4101 of such Code,

(B) the number of vendors of kerosene used in noncommercial aviation who are not so registered,

(C) the number of vendors described in subparagraph (A) who receive payments under section 6427(l)(4)(C)(ii) of such Code,

(D) the excess of—

(i) the amount of payments which would be made under section 6427(l)(4)(C)(ii) of such Code if all vendors of kerosene used in noncommercial aviation were registered and filed claims for such payments, over

(ii) the amount of payments actually made under such section, and

(E) the number of cases of diesel truck operators fraudulently using kerosene taxed for use in aviation.