

**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:

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

4 Not later than 180 days after the date of the enact-
5 ment of this Act, the Comptroller General of the United
6 States shall—

7 (1) conduct a study regarding payments made
8 to vendors of kerosene used in noncommercial avia-
9 tion under section 6427(l)(4)(C)(ii) of the Internal
10 Revenue Code of 1986, and

11 (2) submit to the appropriate committees of
12 Congress a report describing the results of such
13 study, which shall include estimates of—

1 (A) the number of vendors of kerosene
2 used in noncommercial aviation who are reg-
3 istered under section 4101 of such Code,

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

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

10 (D) the excess of—

11 (i) the amount of payments which
12 would be made under section
13 6427(l)(4)(C)(ii) of such Code if all ven-
14 dors of kerosene used in noncommercial
15 aviation were registered and filed claims
16 for such payments, over

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

19 (E) the number of cases of diesel truck op-
20 erators fraudulently using kerosene taxed for
21 use in aviation.

