

**AMENDMENT TO THE
SENATE AMENDMENT TO H.R. 1
OFFERED BY MRS. SYKES
[H.R. 1, THE ONE BIG BEAUTIFUL BILL ACT]**

Add the following new sections to the bill :

1 **SEC. III CREDIT FOR CERTAIN RETREADED TIRES.**

2 (a) **IN GENERAL.**—Subpart D of part IV of sub-
3 chapter A of chapter 1, as amended by the preceding pro-
4 visions of this Act, is amended by adding at the end the
5 following new section:

6 **“SEC. 45CC. RETREADED TIRE CREDIT.**

7 “(a) **IN GENERAL.**—For purposes of section 38, the
8 retreaded tire credit for any taxable year is an amount
9 equal to the sum of the credit amounts determined under
10 subsection (b) with respect to the taxpayer for the taxable
11 year.

12 “(b) **PER TIRE AMOUNT.**—There shall be a credit
13 equal to so much of the qualified tire retreading expenses
14 of the taxpayer as do not exceed the lesser of—

15 “(1) 30 percent of the amount paid or incurred
16 by the taxpayer to purchase qualified retreaded tires
17 placed in service during the taxable year, or

1 “(2) the product of \$30 multiplied by the num-
2 ber of qualified retreaded tires placed in service by
3 the taxpayer during the taxable year.

4 “(c) QUALIFIED RETREADED TIRE.—The term
5 ‘qualified retreaded tire’ means a retreaded tire—

6 “(1) retreaded in the United States, and

7 “(2) purchased by the taxpayer in the United
8 States.

9 “(d) REGULATIONS AND GUIDANCE.—The Secretary
10 shall issue such regulations and guidance as the Secretary
11 determines necessary to carry out the purposes of this sec-
12 tion.

13 “(e) TERMINATION.—No credit shall be determined
14 under this section with respect to qualified retreaded tires
15 placed in service after December 31, 2028.”.

16 (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-
17 NESS CREDIT.—Section 38(b) is amended by striking
18 “plus” at the end of paragraph (41), by striking the period
19 at the end of paragraph (42) and inserting “, plus”, and
20 by adding at the end the following new paragraph:

21 “(43) the retreaded tire credit determined
22 under section 45CC.”.

23 (c) CLERICAL AMENDMENT.—The table of sections
24 for part IV of subchapter A of chapter 1 is amended by
25 adding at the end the following new item:

“Sec. 45CC. Retreaded tire credit.”.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to tires placed in service after De-
3 cember 31, 2025.

4 **SEC. ■■■. USE OF RETREADED TIRES FOR FEDERAL**
5 **FLEETS.**

6 (a) REQUIREMENT.—In any case in which a
7 retreaded tire is available on the General Services Admin-
8 istration tire schedule in the size, load range, and tread
9 designation desired, the head of an agency shall order such
10 tire instead of a new, not retread-able tire.

11 (b) FAR REVISION.—Not later than 1 year after the
12 date of the enactment of this Act, the Federal Acquisition
13 Regulation shall be updated to include the requirements
14 of this section.

15 (c) AGENCY DEFINED.—The term “agency” has the
16 meaning given the term “executive agency” in section 133
17 of title 41, United States Code.

