

107TH CONGRESS  
1ST SESSION

# H. R. 901

To amend the Internal Revenue Code of 1986 to simplify the excise tax  
on heavy truck tires.

---

IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2001

Mr. WATKINS introduced the following bill; which was referred to the  
Committee on Ways and Means

---

## A BILL

To amend the Internal Revenue Code of 1986 to simplify  
the excise tax on heavy truck tires.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

3       **SECTION 1. SIMPLIFICATION OF EXCISE TAX ON HEAVY**  
4       **TRUCK TIRES.**

5       (a) TAX BASED ON TIRE LOAD CAPACITY NOT  
6       WEIGHT.—Subsection (a) of section 4071 of the Internal  
7       Revenue Code of 1986 (relating to imposition of tax on  
8       tires) is amended to read as follows:

9       “(a) IMPOSITION AND RATE OF TAX.—There is here-  
10      by imposed on tires of the type used on highway vehicles,

1 if wholly or in part made of rubber, sold by the manufac-  
 2 turer, producer, or importer a tax equal to 8 cents for  
 3 each 10 pounds of the tire load capacity in excess of 3500  
 4 pounds.”

5 (b) TIRE LOAD CAPACITY.—Subsection (c) of section  
 6 4071 of such Code is amended to read as follows:

7 “(c) TIRE LOAD CAPACITY.—For purposes of this  
 8 chapter, tire load capacity is the maximum load rating la-  
 9 beled on the tire pursuant to 49 CFR 571.109 or 49 CFR  
 10 571.119. In the case of any tire that is marked for both  
 11 single and dual loads, the higher of the 2 shall be used  
 12 for purposes of this section.”

13 (c) TIRES TO WHICH TAX APPLIES.—Subsection (b)  
 14 of section 4072 of such Code (defining tires of the type  
 15 used on highway vehicles) is amended by striking “tires  
 16 of a type” and all that follows and inserting “tires—

17 “(1) of the type used on—

18 “(A) motor vehicles which are highway ve-  
 19 hicles, or

20 “(B) vehicles of the type used in connec-  
 21 tion with motor vehicles which are highway ve-  
 22 hicles, and

23 “(2) marked for highway use pursuant to 49  
 24 CFR 571.109 or 49 CFR 571.119.”

1       (d) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on January 1 of the first cal-  
3 endar year which begins more than 30 days after the date  
4 of the enactment of this Act.

