

H. R. 1270

One Hundred Ninth Congress  
of the  
United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Tuesday,  
the fourth day of January, two thousand and five*

*An Act*

To amend the Internal Revenue Code of 1986 to extend the Leaking Underground Storage Tank Trust Fund financing rate.

*Be it enacted by the Senate and House of Representatives of  
the United States of America in Congress assembled,*

**SECTION 1. EXTENSION OF LEAKING UNDERGROUND STORAGE TANK  
TRUST FUND FINANCING RATE.**

(a) **IN GENERAL.**—Paragraph (3) of section 4081(d) of the Internal Revenue Code of 1986 (relating to Leaking Underground Storage Tank Trust Fund financing rate) is amended by striking “April 1, 2005” and inserting “October 1, 2005”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall take effect on the date of the enactment of this Act.

*Speaker of the House of Representatives.*

*Vice President of the United States and  
President of the Senate.*