

113TH CONGRESS
1ST SESSION

H. R. 786

To amend the Internal Revenue Code of 1986 to clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2013

Mr. MARKEY (for himself and Mr. BLUMENAUER) 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 clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

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. SHORT TITLE.**

4 This Act may be cited as the “Tar Sands Tax Loop-
5 hole Elimination Act”.

6 **SEC. 2. CLARIFICATION OF TAR SANDS AS CRUDE OIL FOR**
7 **EXCISE TAX PURPOSES.**

8 (a) IN GENERAL.—Paragraph (1) of section 4612(a)
9 of the Internal Revenue Code of 1986 is amended by strik-

1 ing “and natural gasoline” and inserting “, natural gaso-
2 line, and tar sands”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect on the date of the enactment
5 of this Act.

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