

119TH CONGRESS
2D SESSION

H. R. 10104

To amend the Internal Revenue Code of 1986 to eliminate the penalties
for sale for use and use of dyed fuel in taxable use.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 13, 2026

Mr. STEUBE 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 eliminate
the penalties for sale for use and use of dyed fuel in
taxable use.

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 “Restoring Economic
5 Diesel Fuel Act of 2026”.

6 **SEC. 2. NO PENALTIES FOR SALE FOR USE AND USE OF**
7 **DYED FUEL IN TAXABLE USE.**

8 (a) IN GENERAL.—The Internal Revenue Code of
9 1986 is amended by striking section 6715.

1 (b) CONFORMING AMENDMENT.—Section
2 9503(b)(5)(A) of such Code is amended by striking
3 “6715,”.

4 (c) CLERICAL AMENDMENT.—The table of sections
5 for part I of subchapter B of chapter 68 of such Code
6 is amended by striking the item relating to section 6715.

7 (d) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to fuel sold or used after December
9 31, 2025.

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