

119TH CONGRESS
2D SESSION

H. R. 7944

To amend the Internal Revenue Code of 1986 to apply the floor plan financing interest rules to semi-trailers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 16, 2026

Mr. MOORE of Utah (for himself and Mrs. TORRES of California) 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 apply the floor plan financing interest rules to semi-trailers.

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 “Semi-Trailer Tax Par-
5 ity Act”.

6 **SEC. 2. APPLICATION OF FLOOR PLAN FINANCING INTER-**
7 **EST RULES TO SEMITRAILERS.**

8 (a) IN GENERAL.—Section 163(j)(9)(C) of the Inter-
9 nal Revenue Code of 1986 is amended by adding at the
10 end the following: “Such term shall further include any

1 truck trailer or semi-trailer chassis or truck trailer or
2 semi-trailer bodies (within the meaning of subparagraphs
3 (C) and (D) of section 4051(a)(1), but without regard to
4 whether the acquisition is the first retail sale of such prop-
5 erty) which are not described in section 4051(a)(3).”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to taxable years beginning after
8 the date of the enactment of this Act.

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