

119TH CONGRESS
2D SESSION

H. R. 8572

To provide a gasoline tax holiday.

IN THE HOUSE OF REPRESENTATIVES

APRIL 29, 2026

Mr. HARDER of California (for himself and Ms. SCHRIER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide a gasoline tax holiday.

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 “Gas Prices Relief Act
5 of 2026”.

6 **SEC. 2. 2026 GASOLINE TAX HOLIDAY.**

7 (a) IN GENERAL.—In the case of gasoline removed,
8 entered, or sold on or after the date of the enactment of
9 this Act and before January 1, 2027—

10 (1) the rate of tax under section
11 4081(a)(2)(A)(i) of the Internal Revenue Code of
12 1986 shall be zero, and

1 (2) the Leaking Underground Storage Tank
2 Trust Fund financing rate under section 4081(a)(2)
3 of such Code shall not apply to gasoline to which the
4 rate under paragraph (1) applies.

5 (b) TRANSFERS TO TRUST FUND.—

6 (1) IN GENERAL.—The Secretary of the Treas-
7 ury (or the Secretary's delegate) shall transfer from
8 the general fund to the Highway Trust Fund estab-
9 lished under section 9503(a) of the Internal Revenue
10 Code of 1986 and the Leaking Underground Storage
11 Tank Trust Fund established under section 9508(a)
12 of such Code amounts equal to the reduction in
13 amounts credited (but for this subsection) to each
14 such Trust Fund by reason of subsection (a).

15 (2) COORDINATION RULES.—

16 (A) LEAKING UNDERGROUND STORAGE
17 TANK TRUST FUND.—Amounts transferred to
18 the Leaking Underground Storage Tank Trust
19 Fund under paragraph (1) shall be treated for
20 purposes of sections 9503(b)(1) and 9508(b)(2)
21 of such Code as taxes received in the Treasury
22 under section 4081 of such Code attributable to
23 the Leaking Underground Storage Tank Trust
24 Fund financing rate.

1 (B) HIGHWAY TRUST FUND.—Amounts
 2 transferred to the Highway Trust Fund under
 3 paragraph (1) shall be treated for purposes of
 4 section 9503(b)(1) of such Code as taxes re-
 5 ceived in the Treasury under section 4081 of
 6 such Code which are not attributable to the
 7 Leaking Underground Storage Tank Trust
 8 Fund financing rate.

9 (c) BENEFITS OF TAX REDUCTION SHOULD BE
 10 PASSED ON TO CONSUMERS.—

11 (1) It is the policy of Congress that—

12 (A) consumers immediately receive the
 13 benefit of the reduction in taxes resulting from
 14 the application of subsection (a), and

15 (B) transportation motor fuels producers
 16 and other dealers take such actions as nec-
 17 essary to reduce transportation motor fuels
 18 prices to reflect such reduction.

19 (2) ENFORCEMENT.—The Secretary of the
 20 Treasury (or the Secretary's delegate) may use all
 21 applicable authorities to ensure that the benefit of
 22 the reduction in taxes resulting from the application
 23 of subsection (a) is received by consumers.

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