

119TH CONGRESS
2D SESSION

H. R. 8795

To provide a fuel tax holiday.

IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2026

Mrs. LUNA introduced the following bill; which was referred to the Committee
on Ways and Means

A BILL

To provide a fuel 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 “American Families Gas
5 Tax Relief Act”.

6 **SEC. 2. FUEL TAX HOLIDAY.**

7 (a) IN GENERAL.—In the case of any gasoline (other
8 than aviation gasoline), diesel fuel, or kerosene removed,
9 entered, or sold on or after the date of enactment of this
10 Act and on or before the date that is 120 days after such
11 date of enactment—

1 (1) the rates of tax specified in clauses (i) and
2 (iii) of section 4081(a)(2)(A) of the Internal Rev-
3 enue Code of 1986 shall be zero, and

4 (2) the Leaking Underground Storage Tank
5 Trust Fund financing rate under section
6 4081(a)(2)(B) of such Code shall not apply to such
7 gasoline, diesel fuel, or kerosene.

8 The President may extend the period described in the pre-
9 ceding sentence by an additional 90 days if he determines
10 in his sole discretion that economic conditions merit such
11 extension.

12 (b) TRANSFERS TO TRUST FUNDS.—

13 (1) IN GENERAL.—The Secretary of the Treas-
14 ury (or the Secretary's delegate) shall transfer from
15 the general fund of the Treasury to the Highway
16 Trust Fund established under section 9503(a) of the
17 Internal Revenue Code of 1986 and the Leaking Un-
18 derground Storage Tank Trust Fund established
19 under section 9508(a) of such Code amounts equal
20 to the reduction in amounts credited (but for this
21 subsection) to each such Trust Fund by reason of
22 subsection (a).

23 (2) COORDINATION RULES.—

24 (A) LEAKING UNDERGROUND STORAGE
25 TANK TRUST FUND.—Amounts transferred to

1 the Leaking Underground Storage Tank Trust
2 Fund under paragraph (1) shall be treated for
3 purposes of sections 9503(b)(1) and 9508(b) of
4 such Code as taxes received in the Treasury
5 under section 4081 of such Code which are at-
6 tributable to the Leaking Underground Storage
7 Tank Trust Fund financing rate under such
8 section.

9 (B) HIGHWAY TRUST FUND.—Amounts
10 transferred to the Highway Trust Fund under
11 paragraph (1) shall be treated for purposes of
12 section 9503(b)(1) of such Code as taxes re-
13 ceived in the Treasury under section 4081 of
14 such Code which are not attributable to the
15 Leaking Underground Storage Tank Trust
16 Fund financing rate under such section.

17 (c) BENEFITS OF TAX REDUCTION SHOULD BE
18 PASSED ON TO CONSUMERS.—

19 (1) IN GENERAL.—It is the policy of Congress
20 that—

21 (A) consumers immediately receive the
22 benefit of the reduction in taxes resulting from
23 the application of subsection (a), and

24 (B) transportation motor fuels producers
25 and other dealers take such actions as nec-

1 necessary to reduce transportation motor fuels
2 prices to reflect such reduction.

3 (2) ENFORCEMENT.—The Secretary of the
4 Treasury (or the Secretary's delegate) may use all
5 applicable authorities to ensure that the benefit of
6 the reduction in taxes resulting from the application
7 of subsection (a) is received by consumers.

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