

105TH CONGRESS  
1ST SESSION

# H. R. 67

To amend the Internal Revenue Code of 1986 to allow a credit or refund of motor fuel excise taxes on fuel used by the motor of a highway vehicle to operate certain power takeoff equipment on such vehicle.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1997

Mr. HERGER 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 allow a credit or refund of motor fuel excise taxes on fuel used by the motor of a highway vehicle to operate certain power takeoff equipment on such vehicle.

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. TREATMENT OF FUEL USED TO OPERATE CER-**  
4       **TAIN POWER TAKEOFF EQUIPMENT.**

5       (a) IN GENERAL.—Paragraph (2) of section 6421(e)  
6       of the Internal Revenue Code of 1986 (defining off-high-  
7       way business use) is amended by adding at the end the  
8       following new subparagraph:

1           “(C) TREATMENT OF FUEL USED TO OP-  
2           ERATE POWER TAKEOFF EQUIPMENT.—The  
3           term ‘off-highway business use’ includes fuel  
4           used by the motor which propels the highway  
5           vehicle while such motor is operating an acces-  
6           sory unit to power special equipment, but only  
7           to the extent the taxpayer substantiates by ade-  
8           quate records or by sufficient evidence corrobo-  
9           rating the taxpayer’s own statement the amount  
10          of fuel use allocable to the operation of such  
11          equipment.”

12          (b) EFFECTIVE DATE.—The amendment made by  
13          subsection (a) shall take effect on the date of the enact-  
14          ment of this Act.

○