

106TH CONGRESS
1ST SESSION

H. R. 1383

To amend the Internal Revenue Code of 1986 to allow registered vendors to administer refunds of Federal excise taxes on kerosene used in unvented heaters for home heating purposes.

IN THE HOUSE OF REPRESENTATIVES

APRIL 13, 1999

Mr. BATEMAN 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 registered vendors to administer refunds of Federal excise taxes on kerosene used in unvented heaters for home heating purposes.

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. VENDOR REFUNDS OF FEDERAL EXCISE TAXES**
4 **ON KEROSENE USED IN UNVENTED HEATERS**
5 **FOR HOME HEATING PURPOSES.**

6 (a) IN GENERAL.—Subparagraph (B) of section
7 6427(l)(5) of the Internal Revenue Code of 1986 (relating
8 to sales of kerosene not for use in motor fuel) is amended

1 by striking “or” at the end of clause (i), by striking the
2 period at the end of clause (ii) and inserting “, or”, and
3 by adding at the end the following:

4 “(iii) for home heating use in
5 unvented heaters if the vendor delivers the
6 kerosene to a residential customer who
7 signs a receipt for the delivery and the
8 vendor reasonably believes that the ker-
9 osene is to be so used.

10 Clause (iii) shall not apply to sales more than
11 30 days after the date of the submission to
12 Congress of a study conducted by the Secretary
13 of the Treasury or the Secretary’s delegate
14 which finds that kerosene which is dyed in ac-
15 cordance with the regulations prescribed under
16 section 4082 may be used in unvented heaters
17 used for home heating without risk of adverse
18 health consequences to the home’s occupants.”

19 (b) STUDY.—The Secretary of the Treasury or the
20 Secretary’s delegate shall conduct a study of whether ker-
21 osene which is dyed in accordance with regulations pre-
22 scribed under section 4082 of the Internal Revenue Code
23 of 1986 may be used in unvented heaters used for home
24 heating without risk of adverse health consequences to the
25 home’s occupants. The results of such study shall be sub-

1 mitted to the Congress not later than 6 months after the
2 date of the enactment of this Act.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to sales after the date of the enact-
5 ment of this Act.

