

106TH CONGRESS  
2D SESSION

# S. 2090

To amend the Internal Revenue Code of 1986 to impose a 1 year moratorium  
on certain diesel fuel excise taxes.

---

## IN THE SENATE OF THE UNITED STATES

FEBRUARY 24, 2000

Mr. CAMPBELL (for himself, Mr. LOTT, Mr. DASCHLE, Mr. CRAIG, Mr. BUNNING, Ms. SNOWE, Mr. CONRAD, Ms. LANDRIEU, Mr. KERREY, and Mr. GREGG) introduced the following bill; which was read twice and referred to the Committee on Finance

---

## A BILL

To amend the Internal Revenue Code of 1986 to impose  
a 1 year moratorium on certain diesel fuel excise taxes.

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 “America’s Transpor-  
5       tation Recovery Act of 2000”.

1 **SEC. 2. 1 YEAR MORATORIUM ON CERTAIN DIESEL FUEL**  
 2 **EXCISE TAXES.**

3 (a) IN GENERAL.—Section 4081(d) of the Internal  
 4 Revenue Code of 1986 (relating to termination) is  
 5 amended—

6 (1) by redesignating paragraphs (2) and (3) as  
 7 paragraphs (3) and (4), respectively,

8 (2) by inserting after paragraph (1) the fol-  
 9 lowing new paragraph:

10 “(2) DIESEL FUEL.—The rate of tax specified  
 11 in subsection (a)(2)(A)(iii) with respect to diesel fuel  
 12 shall be—

13 “(A) zero during the 1 year period begin-  
 14 ning on the date of the enactment of this para-  
 15 graph, and

16 “(B) 4.3 cents per gallon after September  
 17 30, 2005.”, and

18 (3) by striking “clauses (i) and (iii) of sub-  
 19 section (a)(2)(A)” in paragraph (1) and inserting  
 20 “subsections (a)(2)(A)(i) and (a)(2)(A)(iii) with re-  
 21 spect to kerosene”.

22 (b) CONFORMING AMENDMENTS.—

23 (1) Subclause (I) of section 4041(a)(1)(C)(iii)  
 24 of the Internal Revenue Code of 1986 (relating to  
 25 rate of tax on certain buses) is amended by striking  
 26 “shall be 7.3 cents per gallon (4.3 cents per gallon

1 after September 30, 2005).” and inserting “shall  
2 be—

3 “(aa) zero during the 1 year  
4 period beginning on the date of  
5 the enactment of the American  
6 Transportation Recovery Act of  
7 2000,

8 “(bb) 7.3 cents per gallon  
9 after the end of the 1 year period  
10 under item (aa), and before Octo-  
11 ber 1, 2005, and

12 “(cc) 4.3 cents per gallon  
13 after September 30, 2005.”.

14 (2) Section 4081(c)(6) of such Code is amended  
15 by inserting “(other than paragraph (5))” after  
16 “subsection”.

17 (3) Section 6412(a)(1) of such Code is  
18 amended—

19 (A) by inserting “(the date of the enact-  
20 ment of the American Transportation Recovery  
21 Act of 2000, in the case of diesel fuel)” after  
22 “October 1, 2005” both places it appears,

23 (B) by inserting “(the date which is 6  
24 months after the date of the enactment of such

1 Act, in the case of diesel fuel) after “March 31,  
2 2006” both places it appears, and

3 (C) by inserting “(the date which is 3  
4 months after the date of the enactment of such  
5 Act, in the case of diesel fuel) after “January  
6 1, 2006”.

7 (4) Section 6427(f)(4) of such Code is amended  
8 by inserting “(during the 1 year period beginning on  
9 the date of the enactment of the American Trans-  
10 portation Recovery Act of 2000, in the case of diesel  
11 fuel)” after “September 30, 2007”.

12 (c) EFFECTIVE DATE.—

13 (1) IN GENERAL.—Except as provided in para-  
14 graph (2), the amendments made by this section  
15 shall take effect on the date of the enactment of this  
16 section.

17 (2) DECREASE IN CRUDE OIL PRICES.—If the  
18 Secretary of Treasury determines that the average  
19 refiner acquisition costs for crude oil are equal to or  
20 less than such costs were on December 31, 1999, the  
21 amendments made by this section shall cease to take  
22 effect and the Internal Revenue Code shall be ad-  
23 ministered as if such amendments did not take ef-  
24 fect.

○