

107TH CONGRESS  
1ST SESSION

# H. R. 2808

To amend the Internal Revenue Code of 1986 to transfer all excise taxes imposed on alcohol fuels to the Highway Trust Fund, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

AUGUST 2, 2001

Mr. PORTMAN (for himself and Mr. POMEROY) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to transfer all excise taxes imposed on alcohol fuels to the Highway Trust Fund, and for other 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. SHORT TITLE.**

4       This Act may be cited as the “Highway Trust Fund  
5       Recovery Act of 2001”.

6       **SEC. 2. ALL ALCOHOL FUELS TAXES TRANSFERRED TO**  
7       **HIGHWAY TRUST FUND.**

8       (a) IN GENERAL.—Section 9503(b)(4) of the Internal  
9       Revenue Code of 1986 (relating to certain taxes not trans-  
10      ferred to Highway Trust Fund) is amended—

1           (1) by adding “or” at the end of subparagraph  
2       (C),

3           (2) by striking the comma at the end of sub-  
4       paragraph (D)(iii) and inserting a period, and

5           (3) by striking subparagraphs (E) and (F).

6       (b) EFFECTIVE DATE.—The amendments made by  
7       this section shall apply to taxes received in the Treasury  
8       after September 30, 2003.

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