

107TH CONGRESS  
2D SESSION

# H. R. 4828

To amend the Internal Revenue Code of 1986 to provide for proration of the heavy vehicle use tax between purchasers of the same vehicle.

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IN THE HOUSE OF REPRESENTATIVES

MAY 22, 2002

Mr. WATKINS of Oklahoma 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 provide for proration of the heavy vehicle use tax between purchasers of the same 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. PRORATION OF HEAVY VEHICLE USE TAX BE-**  
4       **TWEEN PURCHASERS OF SAME VEHICLE.**

5       (a) IN GENERAL.—Section 4481(c) of the Internal  
6       Revenue Code of 1986 (relating to proration of tax) is  
7       amended by adding at the end the following new para-  
8       graph:

9               “(3) WHERE VEHICLE SOLD.—If in any taxable  
10       period a highway motor vehicle is sold before the

1 last day in such period by the person who paid the  
 2 tax imposed by this section for any portion of such  
 3 period ending with such last day, the portion of the  
 4 tax imposed by this section for the period from the  
 5 date of the sale to such last day shall be refunded  
 6 (without interest) to such person. In the case of a  
 7 refund, such refund shall be made not later than 45  
 8 days after such last day.”.

9 (b) CONFORMING AMENDMENTS.—

10 (1) Section 4481(c)(1) of the Internal Revenue  
 11 Code of 1986 is amended by inserting “by the per-  
 12 son described in subsection (b)” after “vehicle”.

13 (2) Section 4481(d) of such Code is amended to  
 14 read as follows:

15 “(d) CROSS REFERENCE.—

**“For privilege of paying tax imposed by this sec-  
 tion in installments, see section 6156.”.**

16 (c) EFFECTIVE DATE.—The amendments made by  
 17 this section shall apply to sales occurring after the date  
 18 of the enactment of this Act.

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