

107TH CONGRESS  
1ST SESSION

# S. 1306

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 SENATE OF THE UNITED STATES

AUGUST 2, 2001

Mr. BAUCUS (for himself, Mr. HARKIN, Mr. LOTT, Mr. JEFFORDS, Mr. WARNER, Mrs. LINCOLN, Mr. SMITH of New Hampshire, Mr. REID, Mr. VOINOVICH, Mr. CRAPO, Mr. BURNS, Mr. THOMAS, Mr. BOND, Mr. DEWINE, Mr. GRAMM, Mr. HUTCHINSON, Mr. LIEBERMAN, Ms. LANDRIEU, and Mr. ENZI) introduced the following bill; which was read twice and referred to the Committee on Finance

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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”.

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

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

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

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

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

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

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