

108TH CONGRESS
1ST SESSION

H. R. 1186

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

IN THE HOUSE OF REPRESENTATIVES

MARCH 11, 2003

Mr. ENGLISH 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 provide for proration of the heavy vehicle use tax between successive 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 SUCCESSIVE PURCHASERS OF SAME**
5 **VEHICLE.**

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

1 “(3) WHERE VEHICLE SOLD.—If in any taxable
2 period a highway motor vehicle is sold before the
3 last day in such period by the person who paid the
4 tax imposed by this section for any portion of such
5 period ending with such last day, the portion of the
6 tax imposed by this section for the period from the
7 date of the sale to such last day shall be refunded
8 (without interest) to such person. In the case of a
9 refund, such refund shall be made not later than 45
10 days after such last day.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 4481(c)(1) of such Code is amended
13 by inserting “by the person described in subsection
14 (b)” after “vehicle”.

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

17 “(d) CROSS REFERENCE.—

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

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

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