

108TH CONGRESS
2D SESSION

S. 2807

To amend the Internal Revenue Code of 1986 to exempt containers used primarily in potato farming from the excise tax on heavy trucks and trailers.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 15, 2004

Mr. CRAPO (for himself, Mr. FEINGOLD, Mrs. MURRAY, Mr. SMITH, Ms. COLLINS, Mr. CRAIG, Mr. BURNS, and Ms. CANTWELL) 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 exempt containers used primarily in potato farming from the excise tax on heavy trucks and trailers.

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. EXEMPTION OF CONTAINERS USED PRIMARILY**
4 **IN POTATO FARMING FROM EXCISE TAX ON**
5 **HEAVY TRUCKS AND TRAILERS.**

6 (a) IN GENERAL.—Section 4053 of the Internal Rev-
7 enue Code of 1986 (relating to exemptions) is amended
8 by adding at the end the following new paragraph:

1 “(8) POTATO FARM VEHICLES.—Any box, con-
2 tainer, receptacle, bin, or other similar article the
3 length of which does not exceed 26 feet, which is
4 mounted or placed on an automobile truck, and
5 which is sold to a person who certifies to the seller
6 that—

7 “(A) such person is actively engaged in the
8 trade or business of raising potatoes, and

9 “(B) the primary use of the article is to
10 haul bulk produce raised in connection with
11 such trade or business.”.

12 (b) EFFECTIVE DATE.—The amendment made by
13 subsection (a) shall apply to sales occurring after the date
14 of the enactment of this Act.

○