

109TH CONGRESS
1ST SESSION

H. R. 1049

To amend the Internal Revenue Code of 1986 to exclude certain truck tractors from the Federal excise tax on heavy trucks and trailers sold at retail.

IN THE HOUSE OF REPRESENTATIVES

MARCH 2, 2005

Mr. ENGLISH of Pennsylvania (for himself, Mr. DAVIS of Tennessee, Mr. LEWIS of Kentucky, and Mr. SOUDER) 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 exclude certain truck tractors from the Federal excise tax on heavy trucks and trailers sold at retail.

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. EXCLUSION FOR TRACTORS WEIGHING 26,000**
4 **POUNDS OR LESS FROM FEDERAL EXCISE**
5 **TAX ON HEAVY TRUCKS AND TRAILERS.**

6 (a) IN GENERAL.—Subsection (a) of section 4051 of
7 the Internal Revenue Code of 1986 (relating to imposition
8 of tax) is amended by redesignating paragraph (4) as

1 paragraph (5) and by inserting after paragraph (3) the
2 following new paragraph:

3 “(4) EXCLUSION FOR TRACTORS WEIGHING
4 26,000 POUNDS OR LESS.—The tax imposed by para-
5 graph (1) shall not apply to tractors of the kind
6 chiefly used for highway transportation in combina-
7 tion with a trailer or semitrailer if such tractor has
8 a gross vehicle weight of 26,000 pounds or less (as
9 determined under regulations prescribed by the Sec-
10 retary).”.

11 (b) EFFECTIVE DATE.—The amendment made by
12 subsection (a) shall apply to sales after March 2, 2005.

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