

109TH CONGRESS
1ST SESSION

H. R. 4001

To temporarily waive the restriction on highway use in applying the tax exemption for diesel fuel used on a farm for farming purposes.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 6, 2005

Mr. OTTER introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To temporarily waive the restriction on highway use in applying the tax exemption for diesel fuel used on a farm for farming 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. TEMPORARY WAIVER OF RESTRICTION ON**
4 **HIGHWAY USE IN APPLYING EXEMPTION FOR**
5 **DIESEL FUEL USED ON A FARM FOR FARM-**
6 **ING PURPOSES.**

7 (a) IN GENERAL.—For purposes of section 4041(f)
8 of the Internal Revenue Code of 1986, a liquid shall not
9 fail to be treated as used on a farm for farming purposes
10 solely because such fuel is used by a farmer in a highway

1 use to transport agricultural products from the farm to
2 a processor or buyer of such products.

3 (b) PERIOD OF APPLICATION.—Subsection (a) shall
4 apply to liquids sold or used after the date of the enact-
5 ment of this Act and before January 1, 2006.

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