

110TH CONGRESS
1ST SESSION

H. R. 3250

To amend the Internal Revenue Code of 1986 to impose an excise tax on State revenues from tolls first imposed during calendar year 2009, on Federally-financed interstate highways.

IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2007

Mr. ENGLISH of Pennsylvania (for himself and Mr. PETERSON of Pennsylvania) 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 impose an excise tax on State revenues from tolls first imposed during calendar year 2009, on Federally-financed interstate highways.

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. EXCISE TAX ON STATE REVENUES FROM TOLLS**
4 **IMPOSED ON FEDERALLY-FINANCED INTER-**
5 **STATE HIGHWAYS.**

6 (a) IN GENERAL.—Chapter 36 of the Internal Rev-
7 enue Code of 1986 (relating to certain other excise taxes)

1 is amended by inserting after subchapter D the following
2 new subchapter:

3 **“Subchapter E—Tax on Tolls on Federally-**
4 **Financed Interstate Highways**

“Sec. 4486. Imposition of tax.

5 **“SEC. 4486. IMPOSITION OF TAX.**

6 “(a) GENERAL RULE.—In the case of any toll for the
7 use of any Federal-aid interstate highway first imposed
8 during the period beginning on January 1, 2009, and end-
9 ing on December 31, 2009, there is hereby imposed an
10 excise tax on the amount received by any State (or agency
11 or instrumentality thereof) from such toll.

12 “(b) AMOUNT OF TAX.—The amount of the tax im-
13 posed by subsection (a) shall be an amount equal to the
14 toll.

15 “(c) LIMITATION.—No tax shall be imposed by sub-
16 section (a) on any toll for the use of any highway after
17 the date that the Secretary estimates that the aggregate
18 tax imposed on tolls for the use of such highway equals
19 the aggregate amount withdrawn from the Highway Trust
20 Fund for such highway.

21 “(d) FEDERAL-AID INTERSTATE HIGHWAY.—For
22 purposes of this section, the term ‘Federal-aid interstate
23 highway’ means any Federal-aid highway on the Interstate
24 System (as defined in section 101(a) of title 23, United

1 States Code) which is funded in whole or in part from
 2 amounts in the Highway Trust Fund.”.

3 (b) CLERICAL AMENDMENT.—The table of sub-
 4 chapters for chapter 36 of such Code is amended by add-
 5 ing at the end the following new item:

“SUBCHAPTER E. TAX ON TOLLS ON FEDERALLY-FINANCED INTERSTATE
 HIGHWAYS.”.

6 (c) EFFECTIVE DATE.—The amendments made by
 7 this section shall apply to tolls imposed after December
 8 31, 2008.

9 **SEC. 2. HIGHWAY TOLL TAX FUNDS MADE AVAILABLE FOR**
 10 **TRADE ADJUSTMENT ASSISTANCE PRO-**
 11 **GRAMS.**

12 There are hereby appropriated to the Secretary of
 13 Labor amounts equivalent to the taxes received in the
 14 Treasury under section 4486 of the Internal Revenue
 15 Code of 1986 (relating to tax on tolls on Federally-fi-
 16 nanced interstate highways) for use in carrying out the
 17 trade adjustment assistance program under chapter 2 of
 18 title II of the Trade Act of 1974 (19 U.S.C. 2271 et seq.).

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