

111TH CONGRESS  
1ST SESSION

# H. R. 2391

To amend the Internal Revenue Code of 1986 to increase the amounts  
available in the Highway Trust Fund.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 13, 2009

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

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## A BILL

To amend the Internal Revenue Code of 1986 to increase  
the amounts available in the Highway Trust Fund.

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. SHORT TITLE.**

4       This Act may be cited as the “Highway Trust Fund  
5       Fairness Act of 2009”.

6       **SEC. 2. INCREASE IN AMOUNTS AVAILABLE IN THE HIGH-**  
7       **WAY TRUST FUND.**

8       (a) REPEAL OF TRANSFERS FROM HIGHWAY TRUST  
9       FUND FOR REPAYMENTS AND CREDITS.—

1           (1) IN GENERAL.—Subsection (c) of section  
2       9503 of the Internal Revenue Code of 1986 is  
3       amended by striking paragraph (2) and by redesignig-  
4       nating paragraphs (3), (4), (5), and (6) as para-  
5       graphs (2), (3), (4), and (5).

6           (2) CONFORMING AMENDMENTS.—

7           (A) Section 9502(a) of such Code is  
8       amended by striking “section 9503(c)(7)” and  
9       inserting “section 9503(c)(5)”.

10          (B) Section 9503(b)(4)(D) of such Code is  
11       amended by striking “paragraph (4)(D) or  
12       (5)(B)” and inserting “paragraph (3)(D) or  
13       (4)(B)”.

14          (C) Section 9503(c)(2) of such Code, as  
15       redesignated by paragraph (1), is amended by  
16       adding at the end of the following sentence:  
17       “The amounts payable from the Highway Trust  
18       Fund under the preceding sentence shall be de-  
19       termined by taking into account only the por-  
20       tion of the taxes which are deposited into the  
21       Highway Trust Fund.”.

22          (D) Section 9503(e)(5)(A) of such Code is  
23       amended by striking “paragraphs (2), (3), and  
24       (4)” and inserting “paragraphs (2) and (3)”.

1 (E) Section 9504(a) of such Code is  
2 amended by striking “section 9503(c)(4), sec-  
3 tion 9503(c)(5)” and inserting “section  
4 9503(c)(3), section 9503(c)(4)”.

5 (F) Section 9504(b)(2) of such Code is  
6 amended by striking “section 9503(c)(5)” and  
7 inserting “section 9503(c)(4)”.

8 (G) Section 9504(e) of such Code is  
9 amended by striking “section 9503(c)(4)” and  
10 inserting “section 9503(c)(3)”.

11 (3) EFFECTIVE DATE.—The amendments made  
12 by this subsection shall apply to amounts paid, and  
13 credits allowed with respect to fuel used, in calendar  
14 quarters beginning after the date of the enactment  
15 of this Act.

16 (b) REPEAL OF PROVISION PROHIBITING THE CRED-  
17 ITING OF INTEREST TO THE HIGHWAY TRUST FUND.—

18 (1) IN GENERAL.—Paragraph (1) of section  
19 9503(f) of such Code is amended by striking sub-  
20 paragraph (B).

21 (2) CONFORMING AMENDMENTS.—Such para-  
22 graph, as amended by paragraph (1), is further  
23 amended—

24 (A) by striking “, and” at the end of sub-  
25 paragraph (A) and inserting a period, and

1                   (B) by striking “1998” in the matter pre-  
2                   ceding subparagraph (A) and all that follows  
3                   through “the opening balance” and inserting  
4                   “1998, the opening balance”.

5                   (3) EFFECTIVE DATE.—The amendments made  
6                   by this subsection shall take effect on the date of the  
7                   enactment of this Act.

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