H. R. 2964

To amend the Internal Revenue Code of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

IN THE HOUSE OF REPRESENTATIVES

June 19, 2009

Mr. Heller (for himself, Ms. Bean, Ms. Bordallo, Mr. Thompson of Mississippi, Mr. Cassidy, Mr. Cao, Mr. Reichert, Mr. Hastings of Florida, and Mr. Austria) 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 allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

- 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 "Mobile Mammography
- 5 Promotion Act of 2009".

2 SEC. 2. REFUNDS OF FEDERAL MOTOR FUEL EXCISE TAXES 2 FOR FUEL USED IN MOBILE MAMMOGRAPHY 3 VEHICLES. 4 (a) Refunds.—Section 6427 of the Internal Rev-5 enue Code of 1986 (relating to fuels not used for taxable purposes) is amended by inserting after subsection (f) the 6 7 following new subsection: 8 "(g) Fuels Used in Mobile Mammography Vehi-CLES.—Except as provided in subsection (k), if any fuel on which tax was imposed by section 4041 or 4081 is used 10 in any highway vehicle designed exclusively to provide mo-11 bile mammography services to patients within such vehi-13 cle, the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the aggre-15 gate amount of the tax imposed on such fuel.". 16 (b) Exemption From Retail Tax.—Section 4041 of such Code is amended by adding at the end the fol-17 lowing new subsection: 18

- 19 "(n) Fuels Used in Mobile Mammography Vehi-
- CLES.—No tax shall be imposed under this section on any
- 21 liquid sold for use in, or used in, any highway vehicle de-
- 22 signed exclusively to provide mobile mammography serv-
- ices to patients within such vehicle.".

- 1 (c) Effective Date.—The amendments made by
- 2 this section shall take effect on the date of the enactment

3 of this Act.

 \bigcirc