111TH CONGRESS
1ST SESSION

S. 2051

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 SENATE OF THE UNITED STATES

OCTOBER 29, 2009

Mr. VITTER (for himself and Mr. COCHRAN) introduced the following bill;
which was read twice and referred to the Committee on Finance

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A BILL

To amend the Internal Revenue Code of 1986 to allow re-
funds 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".

6 **SEC. 2. REFUNDS OF FEDERAL MOTOR FUEL EXCISE TAXES**

7 **FOR FUEL USED IN MOBILE MAMMOGRAPHY**

8 **VEHICLES.**

9 (a) REFUNDS.—Section 6427 of the Internal Rev-

10 enue Code of 1986 (relating to fuels not used for taxable

1 purposes) is amended by inserting after subsection (f) the

2 following new subsection:

3   "(g) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-

4 CLES.—Except as provided in subsection (k), if any fuel

5 on which tax was imposed by section 4041 or 4081 is used

6 in any highway vehicle designed exclusively to provide mo-

7 bile mammography services to patients within such vehi-

8 cle, the Secretary shall pay (without interest) to the ulti-

9 mate purchaser of such fuel an amount equal to the aggre-

10 gate amount of the tax imposed on such fuel.''.

11   (b) EXEMPTION FROM RETAIL TAX.—Section 4041

12 of such Code is amended by adding at the end the fol-

13 lowing new subsection:

14   "(n) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-

15 CLES.—No tax shall be imposed under this section on any

16 liquid sold for use in, or used in, any highway vehicle de-

17 signed exclusively to provide mobile mammography serv-

18 ices to patients within such vehicle.''.

19   (c) EFFECTIVE DATE.—The amendments made by

20 this section shall take effect on the date of the enactment

21 of this Act.

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