

112TH CONGRESS
2D SESSION

H. R. 6468

To amend the Internal Revenue Code of 1986 to clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2012

Mr. MARKEY (for himself, Mr. BLUMENAUER, and Mr. PASCRELL) 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 clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

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. CLARIFICATION OF TAR SANDS AS CRUDE OIL**
4 **FOR EXCISE TAX PURPOSES.**

5 (a) IN GENERAL.—Paragraph (1) of section 4612(a)
6 of the Internal Revenue Code of 1986 is amended by strik-
7 ing “and natural gasoline” and inserting “, natural gaso-
8 line, and tar sands”.

1 (b) EFFECTIVE DATE.—The amendment made by
2 this section shall take effect on January 1, 2013.

