

113TH CONGRESS
1ST SESSION

H. CON. RES. 52

Expressing the sense of Congress that the Federal excise tax on heavy-duty trucks should not be increased.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 12, 2013

Mr. RIBBLE (for himself and Mr. WALZ) submitted the following concurrent resolution; which was referred to the Committee on Ways and Means

CONCURRENT RESOLUTION

Expressing the sense of Congress that the Federal excise tax on heavy-duty trucks should not be increased.

Whereas there is a 12-percent Federal excise tax on new tractor trailer trucks and certain other heavy-duty trucks;

Whereas the 12-percent Federal excise tax is the highest percentage rate of any Federal ad valorem excise tax;

Whereas the Federal excise tax was first levied by Congress in 1917 to help finance America's involvement in World War I;

Whereas, in 2012, the average manufacturer suggested retail price for heavy-duty trucks was over \$158,000;

Whereas the 12 percent Federal excise tax adds, on average, an additional \$18,960 to the cost of a heavy-duty truck;

Whereas the average in-use, heavy-duty truck is 9.5 years old, close to the historical all-time high;

Whereas the Federal excise tax, by significantly increasing the cost of new heavy-duty trucks, keeps older, less environmentally clean and less fuel economical heavy-duty trucks in service longer;

Whereas the Environmental Protection Agency's model year 2002–2010 tailpipe emissions rules account for \$20,000 of the average price of today's new heavy-duty trucks;

Whereas, according to the 2010 National Academy of Sciences report entitled “Technologies and Approaches to Reducing the Fuel Consumption of Medium and Heavy-Duty Vehicles”, model year 2014–2018 EPA–Department of Transportation fuel economy rules will add an average of \$10,000 to \$15,000 to the price of new heavy-duty trucks;

Whereas the \$30,000 average per truck cost of these regulatory mandates results in an additional \$3,600 Federal excise tax, on average;

Whereas the goal of deploying cleaner, more fuel efficient heavy-duty trucks, coupled with the \$30,000 average per truck regulatory cost would be slowed even more if the Federal excise tax were increased;

Whereas the goal of deploying safer heavy-duty trucks with the latest safety technologies, such as lane departure warning systems, electronic stability control, and automatic braking for reduced stopping distance would be slowed if the Federal excise tax were increased;

Whereas 100 percent of all heavy-duty trucks sold in the United States are manufactured in North America; and

Whereas 3,650,000 Americans are employed in the selling,
servicing, manufacturing, and operating of heavy-duty
trucks: Now, therefore, be it

1 *Resolved by the House of Representatives (the Senate*
2 *concurring), That—*

3 (1) the Federal excise tax on new tractor trailer
4 trucks and certain other heavy-duty trucks inhibits
5 the sale of the cleanest, safest, and most fuel effi-
6 cient heavy-duty trucks and trailers;

7 (2) the Federal excise tax on new tractor trailer
8 trucks and certain other heavy-duty trucks adds un-
9 certainty and volatility to the Highway Trust Fund
10 due to the cyclical nature of heavy-duty truck and
11 trailer sales; and

12 (3) the Federal excise tax on new truck trac-
13 tors, heavy-duty trucks, and certain truck trailers
14 should not be increased, and in considering future
15 transportation policy, Congress should carefully re-
16 view the detrimental impacts of the Federal excise
17 tax.

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