

113TH CONGRESS
2D SESSION

H. R. 5474

To amend the Internal Revenue Code of 1986 to impose a mileage-based user fee for mobile mounted concrete boom pumps in lieu of the tax on taxable fuels, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 15, 2014

Mr. WILLIAMS (for himself and Mr. BLUMENAUER) 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 impose a mileage-based user fee for mobile mounted concrete boom pumps in lieu of the tax on taxable fuels, and for other purposes.

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 “Concrete Pump Tax
5 Fairness Act of 2014”.

1 **SEC. 2. MILEAGE-BASED USER FEE FOR MOBILE MOUNTED**
 2 **CONCRETE BOOM PUMPS.**

3 (a) IN GENERAL.—Chapter 36 of the Internal Rev-
 4 enue Code of 1986 (relating to certain other excise taxes)
 5 is amended by inserting after subchapter D the following
 6 new subchapter:

7 **“Subchapter E—Mileage-Based User Fee for**
 8 **Mobile Mounted Concrete Boom Pumps**

“Sec. 4491. Imposition of fee.

“Sec. 4492. Mobile mounted concrete boom pump vehicle defined.

“Sec. 4493. Method of collecting fee.

9 **“SEC. 4491. IMPOSITION OF FEE.**

10 “(a) IMPOSITION OF FEE.—There is hereby imposed
 11 on each mobile mounted concrete boom pump vehicle a
 12 fee determined at the applicable rate per mile for each mile
 13 traveled in the United States.

14 “(b) APPLICABLE RATE.—For purposes of subsection
 15 (a), the applicable rate shall be—

16 “(1) \$0.05 per mile for a mobile mounted con-
 17 crete boom pump vehicle with a gross vehicle weight
 18 which does not exceed 60,000 pounds, and

19 “(2) \$0.07 per mile for a mobile mounted con-
 20 crete boom pump vehicle with a gross vehicle weight
 21 which exceeds 60,000 pounds.

22 “(c) BY WHOM PAID.—The fee imposed by sub-
 23 section (a) shall be paid by the owner of the mobile mount-
 24 ed concrete boom pump vehicle.

1 “(d) CREDIT AGAINST TAX.—At the election of the
2 taxpayer, there shall be allowed as a credit against the
3 fee imposed by subsection (a) for any taxable period the
4 amount of tax imposed with respect to such vehicle under
5 sections 4053, 4081, and 4481 for such period. The credit
6 allowed under the preceding sentence with respect to a
7 quantity of liquid shall be in lieu of a payment under sec-
8 tion 6427 with respect to such quantity.

9 “(e) SPECIAL RULES FOR DETERMINING MILE-
10 AGE.—In determining mileage for purposes of this section,
11 the Secretary shall work in close coordination with the
12 Secretary of Transportation to develop a system for ad-
13 ministration and compliance with this section. Such sys-
14 tem shall—

15 “(1) work in tandem with existing technology
16 installed on the affected vehicles,

17 “(2) minimize the administrative burdens on
18 pump owners and operators,

19 “(3) minimize the administrative burden on the
20 Department of Transportation,

21 “(4) integrate with State and local transpor-
22 tation revenue mechanisms (including demand man-
23 agement systems),

24 “(5) protect the privacy of participating compa-
25 nies and employees, and

1 “(6) allow third-party administrators to manage
2 data collection and refund payments to operators.

3 There is authorized to be appropriated not more than
4 \$5,000,000 for costs associated with developing and imple-
5 menting such system, including for making grants to pri-
6 vate companies where appropriate to develop and deploy
7 on-board technologies to track and report road miles trav-
8 eled.

9 **“SEC. 4492. MOBILE MOUNTED CONCRETE BOOM PUMP VE-**
10 **HICLE DEFINED.**

11 “For purposes of this subchapter, the term ‘mobile
12 mounted concrete boom pump vehicle’ means a vehicle—

13 “(1) which is mobile machinery (as defined in
14 section 4053(8)), and

15 “(2) on which the mounted machinery consists
16 of a concrete boom pump and related subordinate
17 parts.

18 **“SEC. 4493. METHOD OF COLLECTING FEE.**

19 “(a) COLLECTION BY RETURN.—The fees imposed by
20 section 4491 shall be collected on the basis of a return
21 for a calendar quarter. The Secretary shall, by regulation,
22 prescribe the time for filing such return, the information
23 to be shown in such return, and the time for payment of
24 such fee.

1 “(b) PAYMENT DUE DATE.—Except as otherwise
 2 provided in this subsection, the last day for payment of
 3 such fee shall be the 14th day after the last day of the
 4 calendar quarter for which the return is filed under sub-
 5 section (a).

6 “(c) APPLICATION OF RULES RELATED TO PROCE-
 7 DURE AND ADMINISTRATION.—For purposes of subtitle F,
 8 the fee imposed under this subchapter shall be treated in
 9 the same manner as an excise tax.

10 “(d) CALENDAR QUARTER.—For purposes of this
 11 section, the term ‘calendar quarter’ means the three-
 12 month period ending on March 31, June 30, September
 13 30, or December 31.”.

14 (b) HIGHWAY MILEAGE LIMITATION NOT APPLICA-
 15 BLE.—Subparagraph (C) of section 6421(e)(2) of such
 16 Code is amended by adding at the end the following new
 17 clause:

18 “(v) EXCEPTION TO USE REQUIRE-
 19 MENT FOR MOBILE MOUNTED CONCRETE
 20 BOOM PUMP VEHICLE.—In the case of a
 21 mobile mounted concrete boom pump vehi-
 22 cle (as defined in section 4492), clause (ii)
 23 shall be applied without regard to sub-
 24 clause (II) (relating to the use-based
 25 test).”.

1 (c) NONTAXABLE USE.—Subsection (b) of section
 2 4082 of such Code (defining nontaxable use) is amended
 3 by inserting “(other than a use by a vehicle described in
 4 clause (v) thereof)” after “section 6421(e)(2)(C)”.

5 (d) DEPOSIT INTO HIGHWAY TRUST FUND.—Para-
 6 graph (1) of section 9503(b) of such Code (relating to
 7 transfer to Highway Trust Fund of amounts equivalent
 8 to certain taxes and penalties) is amended by striking
 9 “and” at the end of subparagraph (D), by striking the
 10 period at the end of subparagraph (E) and inserting “,
 11 and”, and by inserting after paragraph (E) the following
 12 new subparagraph:

13 “(F) section 4491 (relating to vehicle mile-
 14 age tax).”.

15 (e) CLERICAL AMENDMENT.—The table of sub-
 16 chapters for chapter 36 of such Code is amended by in-
 17 serting after the item relating to subchapter D the fol-
 18 lowing new item:

“SUBCHAPTER E. MILEAGE-BASED USER FEE FOR MOBILE MOUNTED
 CONCRETE BOOM PUMPS”.

19 (f) EFFECTIVE DATE.—The amendments made by
 20 this section shall take effect on January 1, 2016.

○