

115TH CONGRESS
2D SESSION

S. 2683

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 SENATE OF THE UNITED STATES

APRIL 17, 2018

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

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”.

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 is amended by inserting after sub-
 5 chapter D the following new subchapter:

6 **“Subchapter E—Mileage-Based User Fee for**
 7 **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.

8 **“SEC. 4491. IMPOSITION OF FEE.**

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

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

15 “(1) \$0.05 per mile for a mobile mounted con-
 16 crete boom pump vehicle with a gross vehicle weight
 17 which does not exceed 60,000 pounds, and

18 “(2) \$0.07 per mile for a mobile mounted con-
 19 crete boom pump vehicle with a gross vehicle weight
 20 which exceeds 60,000 pounds.

21 “(c) BY WHOM PAID.—The fee imposed by sub-
 22 section (a) shall be paid by the owner of the mobile mount-
 23 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 4051, 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 **“SEC. 4492. MOBILE MOUNTED CONCRETE BOOM PUMP VE-**
4 **HICLE DEFINED.**

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

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

9 “(2) on which the mounted machinery consists
10 of a concrete boom pump and related subordinate
11 parts.

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

13 “(a) COLLECTION BY RETURN.—The fees imposed by
14 section 4491 shall be collected on the basis of a return
15 for a calendar quarter.

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

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

1 “(d) CALENDAR QUARTER.—For purposes of this
 2 section, the term ‘calendar quarter’ means the three-
 3 month period ending on March 31, June 30, September
 4 30, or December 31.”.

5 (b) HIGHWAY MILEAGE LIMITATION NOT APPLICA-
 6 BLE.—Section 6421(e)(2)(C) of such Code is amended by
 7 adding at the end the following new clause:

8 “(v) EXCEPTION TO USE REQUIRE-
 9 MENT FOR MOBILE MOUNTED CONCRETE
 10 BOOM PUMP VEHICLE.—In the case of a
 11 mobile mounted concrete boom pump vehi-
 12 cle (as defined in section 4492), clause (ii)
 13 shall be applied without regard to sub-
 14 clause (II) (relating to the use-based
 15 test).”.

16 (c) NONTAXABLE USE.—Section 4082(b) of such
 17 Code is amended by inserting “(other than a use by a vehi-
 18 cle described in clause (v) thereof)” after “section
 19 6421(e)(2)(C)”.

20 (d) DEPOSIT INTO HIGHWAY TRUST FUND.—Section
 21 9503(b)(1) of such Code is amended by striking “and”
 22 at the end of subparagraph (D), by striking the period
 23 at the end of subparagraph (E) and inserting “, and”,
 24 and by inserting after paragraph (E) the following new
 25 subparagraph:

1 “(F) section 4491 (relating to vehicle mile-
2 age tax).”.

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

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

7 (f) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to taxable years beginning after
9 the date of enactment of this Act.

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