

116TH CONGRESS
1ST SESSION

H. R. 4198

To amend the Internal Revenue Code of 1986 to cover into the treasury of the Virgin Islands revenue from tax on gasoline refined in the Virgin Islands and entered into the United States.

IN THE HOUSE OF REPRESENTATIVES

AUGUST 20, 2019

Ms. PLASKETT 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 cover into the treasury of the Virgin Islands revenue from tax on gasoline refined in the Virgin Islands and entered into the United States.

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. GASOLINE TAX COVERED OVER INTO VIRGIN**
4 **ISLAND TREASURY.**

5 (a) IN GENERAL.—Section 7652 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

1 “(i) SHIPMENT OF GASOLINE FROM THE VIRGIN IS-
2 LANDS TO THE UNITED STATES.—All taxes collected
3 under section 4081(a) on gasoline refined in the Virgin
4 Islands and entered into the United States from the Virgin
5 Islands shall be covered into the treasury of the Virgin
6 Islands.”.

7 (b) EFFECTIVE DATE.—The amendment made by
8 this section shall apply to fuel entered into the United
9 States after December 31, 2019.

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