

105TH CONGRESS
2D SESSION

S. 2633

To amend the Internal Revenue Code of 1986 to allow registered venders to administer claims for refund of kerosene sold for home heating use.

IN THE SENATE OF THE UNITED STATES

OCTOBER 14 (legislative day, OCTOBER 2), 1998

Mr. FRIST 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 allow registered venders to administer claims for refund of kerosene sold for home heating use.

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. ALLOWANCE OF REFUND CLAIMS FOR VEND-
4 ERS OF KEROSENE SOLD FOR HOME HEAT-
5 ING USE.**

6 (a) IN GENERAL.—Section 6427(l)(5)(B) of the In-
7 ternal Revenue Code of 1986 (relating to sales of kerosene
8 not for use in motor fuel) is amended by striking “or”
9 at the end of clause (i), by striking the period at the end

1 of clause (ii) and inserting “, or”, and by adding at the
2 end the following:

3 “(iii) for home heating use.”

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to fuel sold after the date of enact-
6 ment of this Act.

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