

106TH CONGRESS
2D SESSION

S.2587

To amend the Internal Revenue Code of 1986 to simplify the excise tax
on heavy truck tires.

IN THE SENATE OF THE UNITED STATES

MAY 18, 2000

Mr. NICKLES (for himself and Mr. VOINOVICH) introduced the following bill;
which was referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to simplify
the excise tax on heavy truck tires.

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. SIMPLIFICATION OF EXCISE TAX ON HEAVY**
4 **TRUCK TIRES.**

5 (a) TAX BASED ON TIRE LOAD CAPACITY NOT
6 WEIGHT.—Subsection (a) of section 4071 of the Internal
7 Revenue Code of 1986 (relating to imposition of tax on
8 tires) is amended to read as follows:

9 “(a) IMPOSITION AND RATE OF TAX.—There is here-
10 by imposed on tires of the type used on highway vehicles,

1 if wholly or in part made of rubber, sold by the manufac-
2 turer, producer, or importer a tax equal to 8 cents for
3 each 10 pounds of the tire load capacity in excess of 3500
4 pounds.”.

5 (b) TIRE LOAD CAPACITY.—Subsection (c) of section
6 4071 of such Code is amended to read as follows:

7 “(c) TIRE LOAD CAPACITY.—For purposes of this
8 section, tire load capacity is the maximum load rating la-
9 beled on the tire pursuant to section 571.109 or 571.119
10 of title 49, Code of Federal Regulations. In the case of
11 any tire that is marked for both single and dual loads,
12 the higher of the 2 shall be used for purposes of this sec-
13 tion.”.

14 (c) TIRES TO WHICH TAX APPLIES.—Subsection (b)
15 of section 4072 of such Code (defining tires of the type
16 used on highway vehicles) is amended by striking “tires
17 of the type” the second place it appears and all that fol-
18 lows and inserting “tires—

19 “(1) of the type used on—

20 “(A) motor vehicles which are highway ve-
21 hicles, or

22 “(B) vehicles of the type used in connec-
23 tion with motor vehicles which are highway ve-
24 hicles, and

1 “(2) marked for highway use pursuant to sec-
2 tion 571.109 or 571.119 of title 49, Code of Federal
3 Regulations.”.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall take effect on January 1 of the first cal-
6 endar year which begins more than 30 days after the date
7 of the enactment of this Act.

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