

107TH CONGRESS
1ST SESSION

S. 1092

To amend the Internal Revenue Code of 1986 to exempt feed truck chassis
from excise tax on heavy trucks and trailers.

IN THE SENATE OF THE UNITED STATES

JUNE 22, 2001

Mr. GRAMM 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 exempt
feed truck chassis from excise tax on heavy trucks and
trailers.

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. EXEMPTION FOR FEED TRUCK CHASSIS FROM**
4 **EXCISE TAX ON HEAVY TRUCKS AND TRAIL-**
5 **ERS.**

6 (a) IN GENERAL.—Section 4053(2) of the Internal
7 Revenue Code of 1986 (relating to feed, seed, and fer-
8 tilizer equipment) is amended by striking subparagraph
9 (E) and inserting the following:

1 “(E) for any combination of the foregoing,

2 and

3 any automobile truck chassis (so primarily designed)

4 to which such body is mounted or permanently af-
5 fixed.”.

6 (b) EFFECTIVE DATE.—The amendment made by

7 this section shall apply to sales occurring after the date

8 of the enactment of this Act.

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