

107TH CONGRESS
1ST SESSION

S. 594

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

IN THE SENATE OF THE UNITED STATES

MARCH 22, 2001

Mr. NICKLES 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 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 ON
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 the Internal Revenue Code of 1986 is amended
 7 to read as follows:

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

15 (c) TIRES TO WHICH TAX APPLIES.—Subsection (b)
 16 of section 4072 of the Internal Revenue Code of 1986 (de-
 17 fining tires of the type used on highway vehicles) is
 18 amended by striking “tires of the type” the second place
 19 it appears and all that follows and inserting “tires—

20 “(1) of the type used on—

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

23 “(B) vehicles of the type used in connec-
 24 tion with motor vehicles which are highway ve-
 25 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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