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(Original Signature of Member)

119TH CONGRESS
2D SESSION

H. R. _____

To temporarily suspend the imposition of certain fuel taxes.

IN THE HOUSE OF REPRESENTATIVES

Mr. HARRIS of Maryland introduced the following bill; which was referred to
the Committee on _____

A BILL

To temporarily suspend the imposition of certain fuel taxes.

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. SUSPENSION OF FUEL TAX.**

4 (a) IN GENERAL.—In the case of taxable fuel (as de-
5 fined in section 4083(a)(1) of the Internal Revenue Code
6 of 1986) removed, entered, or sold on or after the date
7 of the enactment of this Act and before December 31,
8 2026, the rate of tax under clauses (i) and (iii) of section
9 4081(a)(2)(A) of such Code shall be zero.

1 (b) TAX RELIEF SHOULD BE PASSED ON TO CON-
2 SUMERS.—

3 (1) IN GENERAL.—It is the policy of Congress
4 that—

5 (A) consumers immediately receive the
6 benefit of the reduction in taxes resulting from
7 this Act beginning on the date of enactment,

8 (B) transportation motor fuels producers
9 and other dealers take such actions as nec-
10 essary to reduce transportation motor fuels
11 prices to reflect such reduction, and

12 (C) transportation motor fuels producers
13 and other dealers that fail to reduce transpor-
14 tation motor fuels prices to reflect such reduc-
15 tion shall be subject to monetary penalties
16 which are not less than the amount of the re-
17 duction in taxes which should have been passed
18 on to consumers.

19 (2) ENFORCEMENT.—The Secretary of the
20 Treasury shall use all applicable authorities to en-
21 sure that the benefit of the reduction in taxes result-
22 ing from the application of subsection (a) is received
23 by consumers.