

106TH CONGRESS
2D SESSION

H. R. 5400

To amend the Internal Revenue Code of 1986 to modify the retail tax on heavy trucks and trailers to exclude tractors suitable for use with vehicles weighing 33,000 pounds or less.

IN THE HOUSE OF REPRESENTATIVES

OCTOBER 5, 2000

Mr. LUCAS of Oklahoma (for himself and Mr. WATKINS) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to modify the retail tax on heavy trucks and trailers to exclude tractors suitable for use with vehicles weighing 33,000 pounds or less.

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. MODIFICATION OF RETAIL TAX ON HEAVY**
4 **TRUCKS AND TRAILERS TO EXCLUDE TRAC-**
5 **TORS SUITABLE FOR USE WITH VEHICLES**
6 **WEIGHING 33,000 POUNDS OR LESS.**

7 (a) TRACTORS SUBJECT TO TAX ONLY IF SUITABLE
8 FOR USE WITH HEAVY TRAILERS OR SEMITRAILERS.—

1 Paragraph (2) of section 4051(a) of the Internal Revenue
2 Code of 1986 (relating to exclusion for trucks weighing
3 33,000 pounds or less) is amended to read as follows:

4 “(2) EXCLUSION FOR TRUCKS, ETC., WEIGHING
5 33,000 POUNDS OR LESS.—The tax imposed by para-
6 graph (1) shall not apply to any article described in
7 subparagraph (A), (B), or (E) of paragraph (1)—

8 “(A) which is suitable for use with a vehi-
9 cle which has a gross vehicle weight of 33,000
10 pounds or less (as determined under regulations
11 prescribed by the Secretary), and

12 “(B) which, in the case of an article de-
13 scribed in subparagraph (E), is not **【used/in-**
14 **tended for use?】** in a trade or business.”

15 (b) EFFECTIVE DATE.—The amendment made by
16 this section shall take effect on January 1, 2001.

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