

108TH CONGRESS  
1ST SESSION

# H. R. 3246

To amend the Internal Revenue Code of 1986 to provide that certain mobile machinery not be treated as highway vehicles.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 2, 2003

Mr. RYAN of Wisconsin (for himself, Mr. POMEROY, Mr. CAMP, Mr. CRANE, Ms. DUNN, Mr. ENGLISH, Mr. FOLEY, Mr. HERGER, Mr. HULSHOF, Mr. LEWIS of Georgia, Mr. RAMSTAD, Mr. SANDLIN, Mr. ISAKSON, Mr. TURNER of Texas, Mr. TERRY, Mr. TOOMEY, Mr. BACHUS, Mr. GOODE, Mr. WICKER, Mr. WU, Mr. SHUSTER, Mr. GREEN of Wisconsin, Mr. WELDON of Florida, Mr. WALDEN of Oregon, Mr. OTTER, Mr. BONNER, Mr. STUPAK, Mr. GEORGE MILLER of California, Mr. SOUDER, Mr. PITTS, Mr. TAYLOR of North Carolina, Mr. QUINN, Mr. RYUN of Kansas, Mr. BURTON of Indiana, Mr. MCHUGH, Mr. UPTON, Mr. CANNON, Mr. SHAYS, Mr. LUCAS of Kentucky, Mr. VITTER, Mr. BERRY, Mr. TIBERI, Mrs. MYRICK, Mr. STENHOLM, Mr. BURR, Mr. PAUL, Mr. PEARCE, Mr. SIMPSON, Mr. SIMMONS, Mr. ISTOOK, Ms. VELÁZQUEZ, Mr. DAVIS of Tennessee, Mr. MORAN of Kansas, Mr. ROGERS of Kentucky, Mr. EHLERS, Mr. PETRI, Mr. BOEHNER, Mr. GERLACH, Mr. MANZULLO, Mr. FLAKE, Mr. TOM DAVIS of Virginia, Ms. HART, Mr. DEMINT, Mr. SULLIVAN, Mr. RENZI, Mr. ROGERS of Michigan, Mr. LAHOOD, Mr. ROSS, Mr. FORBES, Mr. CARTER, Mr. WILSON of South Carolina, Mr. OXLEY, Mr. GOODLATTE, Mr. BASS, Mrs. JONES of Ohio, Mr. PUTNAM, Mr. MICHAUD, Mr. GREEN of Texas, Mr. SESSIONS, and Mr. AKIN) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide that certain mobile machinery not be treated as highway vehicles.

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. SHORT TITLE.**

4       This Act may be cited as the “Mobile Machinery Tax  
5 Fairness Act”.

6 **SEC. 2. MOBILE MACHINERY NOT TREATED AS HIGHWAY**  
7 **VEHICLE.**

8       (a) IN GENERAL.—Subsection (a) of section 7701  
9 (relating to definitions) is amended by adding at the end  
10 the following new paragraph:

11               “(48) MOBILE MACHINERY NOT TREATED AS  
12 HIGHWAY VEHICLE.—

13                       “(A) IN GENERAL.—A vehicle which would  
14 (but for this paragraph) be treated as a high-  
15 way vehicle shall not be treated as a highway  
16 vehicle if—

17                               “(i) specified machinery is perma-  
18 nently mounted (by welding, bolting, riv-  
19 eting, or other means) to the chassis of  
20 such vehicle;

21                               “(ii) the chassis of such vehicle has  
22 been specifically designed to serve pri-  
23 marily as a mobile carriage and mount for  
24 the machinery mounted to the chassis; and

1           “(iii) the chassis of such vehicle could  
2           not, without substantial structural modi-  
3           fication, be reasonably used as a compo-  
4           nent of a vehicle designed to perform a  
5           function of transporting any load other  
6           than the machinery mounted to the chassis  
7           (or similar machinery).

8           “(B) SPECIFIED MACHINERY.—For pur-  
9           poses of this paragraph, the term ‘specified ma-  
10          chinery’ means any machinery or equipment  
11          which performs a construction, manufacturing,  
12          processing, farming, mining, drilling, timbering,  
13          or similar function if the operation of the ma-  
14          chinery or equipment is unrelated to transpor-  
15          tation.”.

16          (b) EFFECTIVE DATE.—The amendment made by  
17          subsection (a) shall take effect on the date of the enact-  
18          ment of this Act.

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