

110<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 6243

To amend the Internal Revenue Code of 1986 to provide an exemption from the Federal motor fuels excise tax for ground emergency and non-emergency ambulance services.

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 11, 2008

Mr. RAMSTAD 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 an exemption from the Federal motor fuels excise tax for ground emergency and non-emergency ambulance services.

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 at the “Ambulance Fuel Tax  
5 Relief Act of 2008”.

1 **SEC. 2. EXEMPTION FOR GROUND AMBULANCE SERVICES**  
2 **TRANSPORTATION.**

3 (a) IN GENERAL.—Subsection (l) of section 4041 of  
4 the Internal Revenue Code of 1986 is amended to read  
5 as follows:

6 “(l) EXEMPTION FOR CERTAIN USES.—

7 “(1) CERTAIN AIRCRAFT.—No tax shall be im-  
8 posed under this section on any liquid sold for use  
9 in, or used in, a helicopter or a fixed-wing aircraft  
10 for purposes of providing transportation with respect  
11 to which the requirements of subsection (f) or (g) of  
12 section 4261 are met.

13 “(2) GROUND AMBULANCE SERVICES.—No tax  
14 shall be imposed under this section on any liquid  
15 sold for use in, or used in, any ground ambulance  
16 for purposes of providing medically necessary ambu-  
17 lance services described in section 1861(s)(7) of the  
18 Social Security Act (42 U.S.C. 1395x(s)(7)). The  
19 preceding sentence shall not apply to any liquid sold  
20 or used after December 31, 2012.”.

21 (b) REFUNDS.—

22 (1) IN GENERAL.—Section 6427 of such Code  
23 (relating to fuels not used for taxable purposes) is  
24 amended by inserting after subsection (f) the fol-  
25 lowing new subsection:

1       “(g) USE TO PROVIDE AMBULANCE SERVICES.—Ex-  
2 cept as provided in subsection (k), if any fuel on which  
3 tax was imposed by section 4041 or 4081 is used in an  
4 ground ambulance for a purpose described in section  
5 4041(l)(2), the Secretary shall pay (without interest) to  
6 the ultimate purchaser of such fuel an amount equal to  
7 the aggregate amount of the tax imposed on such fuel.  
8 The preceding sentence shall not apply to any liquid used  
9 after December 31, 2012.”.

10           (2) TIME FOR FILING CLAIMS; PERIOD COV-  
11 ERED.—Paragraphs (1) and (2)(A) of section  
12 6427(i) of such Code are each amended by inserting  
13 “(g),” after “(d),”.

14           (3) CONFORMING AMENDMENT.—Section  
15 6427(d) of such Code is amended by striking  
16 “4041(l)” and inserting “4041(l)(1)”.

17       (c) EFFECTIVE DATE.—The amendments made by  
18 this section shall apply to fuel used in transportation pro-  
19 vided in calendar quarters beginning after the date of the  
20 enactment of this Act.

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