

S 3154

A bill to amend the Internal Revenue Code of 1986 to combat fuel excise tax fraud.

Congress: 107 (2001–2003, Ended)

Chamber: Senate

Policy Area: Taxation

Introduced: Nov 13, 2002

Current Status: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10890-10891)

Latest Action: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10890-10891) (Nov 13, 2002)

Official Text: <https://www.congress.gov/bill/107th-congress/senate-bill/3154>

Sponsor

Name: Sen. Grassley, Chuck [R-IA]

Party: Republican • **State:** IA • **Chamber:** Senate

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Baucus, Max [D-MT]	D · MT		Nov 13, 2002

Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Nov 13, 2002

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Amends the Internal Revenue Code to address issues concerning the fuel excise tax.

Requires that fuel be transferred by registered pipeline or vessel to qualify for the fuel tax exemption of bulk transfers to registered terminals or refineries. Imposes civil penalties for the carrying of taxable fuels by nonregistered pipelines.

Requires registered operators and dealers in aviation fuel to file electronically for fuel tracking purposes.

Requires that the tax imposed on the sale of diesel fuel be imposed whether or not the fuel is suitable for use in a diesel-powered vehicle or train.

Imposes a civil penalty for each refusal of entry (inspection) relating to the transport and distribution of untaxed adulterated fuel mixtures or dyed diesel for taxable use.

States that any person required to be registered for the sale of fuels must display that registration.

Requires that the fuel tax be imposed at the point of entry when the importer is not registered.

Increases the tax on vehicles at or above a taxable gross weight of 55,000 pounds, permitting proration of the tax only as specified. Requires information on returns concerning such vehicles to be available as necessary for law enforcement purposes.

Requires copies of records to be furnished to inspectors, upon request.

Permits the inspection of books and records to determine who is selling or purchasing taxable fuel.

Prohibits administrative review of any penalty imposed for taxable use of dyed diesel fuel used on the highway, absent proof of fraud or mistake in chemical analysis or mathematical calculation.

Actions Timeline

- **Nov 13, 2002:** Introduced in Senate
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