HR 4828

To amend the Internal Revenue Code of 1986 to provide for proration of the heavy vehicle use tax between purchasers of the same vehicle.

Congress: 107 (2001–2003, Ended)
Chamber: House
Policy Area: Taxation
Introduced: May 22, 2002
Current Status: Referred to the House Committee on Ways and Means.
Latest Action: Referred to the House Committee on Ways and Means. (May 22, 2002)
Official Text: https://www.congress.gov/bill/107th-congress/house-bill/4828

Sponsor

Name: Rep. Watkins, Wes [R-OK-3]
Party: Democratic • **State:** OK • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 22, 2002

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of May 22, 2002)

Amends Internal Revenue Code provisions concerning the excise tax on heavy highway vehicles (over 55,000 pounds) to provide that if in any taxable period a highway motor vehicle is sold before the last day in such period by the person who paid the excise tax for any portion of such period ending with such last day, the portion of the tax for the period from the date of the sale to such last day shall be refunded (without interest). Specifies that the refund shall be made not later than 45 days after such last day.

Actions Timeline

- **May 22, 2002:** Introduced in House
- **May 22, 2002:** Referred to the House Committee on Ways and Means.

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