

## HR 996

Highway Reauthorization Tax Act of 2005

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 1, 2005

**Current Status:** Placed on the Union Calendar, Calendar No. 6.

**Latest Action:** Placed on the Union Calendar, Calendar No. 6. (Mar 8, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/996>

### Sponsor

**Name:** Rep. Thomas, William M. [R-CA-22]

**Party:** Republican • **State:** CA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Reported By	Mar 8, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

*No related bills are listed.*

Highway Reauthorization Tax Act of 2005 - (Sec. 2) Amends the Internal Revenue Code to extend through FY 2011 excise tax provisions relating to: (1) certain buses; (2) special motor fuels; (3) certain alcohol fuels; (4) heavy trucks and trailers; (5) tires; (6) gasoline, diesel fuel, and kerosene; (7) heavy vehicles; (8) taxable periods for highway motor vehicles; and (9) floor stock refunds.

Extends through FY 2011: (1) fuel excise tax exemptions for certain tax-free sales and for the highway use tax; (2) authority for transfers of fuel excise tax revenues to the Highway Trust Fund; and (3) authority for transfers from the Highway Trust Fund to the Boat Safety Account to equal motorboat fuel taxes and small-engine fuel taxes collected during a specified period.

Extends through FY 2009 authority for expenditures from the Highway Trust Fund and the Mass Transit Account for certain Federal-aid highway programs. Extends through FY 2009 authority for expenditures from the the Boat Safety Account and for limitations on transfers to the Aquatic Resources Trust Fund.

(Sec. 3) Eliminates certain refund provisions relating to reductions in tax rates for alcohol fuels and taxable fuels enacted by the American Jobs Creation Act of 2004.

Terminates the 21.8 cents per gallon tax rate for aviation jet fuel after September 30, 2007, reducing such rate to 4.3 cents per gallon. Requires users of aviation jet fuel to register with the Internal Revenue Service to qualify for reduced tax rates.

### **Actions Timeline**

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- **Mar 8, 2005:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 109-13.
- **Mar 8, 2005:** Reported (Amended) by the Committee on Ways and Means. H. Rept. 109-13.
- **Mar 8, 2005:** Placed on the Union Calendar, Calendar No. 6.
- **Mar 3, 2005:** Committee Consideration and Mark-up Session Held.
- **Mar 3, 2005:** Ordered to be Reported (Amended) by Voice Vote.
- **Mar 1, 2005:** Introduced in House
- **Mar 1, 2005:** Introduced in House
- **Mar 1, 2005:** Referred to the House Committee on Ways and Means.