

## S 187

### Tar Sands Tax Loophole Elimination Act

**Congress:** 114 (2015–2017, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Jan 16, 2015

**Current Status:** Read twice and referred to the Committee on Finance.

**Latest Action:** Read twice and referred to the Committee on Finance. (Jan 16, 2015)

**Official Text:** <https://www.congress.gov/bill/114th-congress/senate-bill/187>

### Sponsor

**Name:** Sen. Markey, Edward J. [D-MA]

**Party:** Democratic • **State:** MA • **Chamber:** Senate

### Cosponsors (2 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Merkley, Jeff [D-OR]	D · OR		Jan 16, 2015
Sen. Whitehouse, Sheldon [D-RI]	D · RI		Jan 16, 2015

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jan 16, 2015

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
114 S 2400	Related bill	<b>Dec 14, 2015:</b> Read twice and referred to the Committee on Finance.
114 HR 214	Related bill	<b>Jan 9, 2015:</b> Sponsor introductory remarks on measure. (CR H160)

## **Tar Sands Tax Loophole Elimination Act**

This bill amends the Internal Revenue Code to expand the definition of "crude oil" for purposes of the excise tax on petroleum and petroleum products to include any bitumen or bituminous mixture, any oil derived from a bitumen or bituminous mixture (tar sands), and any oil derived from kerogen-bearing sources (oil shale).

The bill also authorizes the Secretary of the Treasury to classify as crude oil or as a petroleum product subject to such tax any fuel feedstock or finished fuel product transported by pipeline, vessel, railcar, or tanker truck if the Secretary determines that such classification is consistent with the definition of oil under the Oil Pollution Act of 1990 and such fuel feedstock or finished fuel product is produced in sufficient commercial quantities as to pose a significant risk of hazard in the event of a discharge.

## **Actions Timeline**

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- **Jan 16, 2015:** Introduced in Senate
- **Jan 16, 2015:** Read twice and referred to the Committee on Finance.