

119TH CONGRESS
1ST SESSION

H. R. 2146

To amend the Internal Revenue Code of 1986 to provide refunds with respect to certain dyed fuels that are exempt from tax and with respect to which tax was previously paid.

IN THE HOUSE OF REPRESENTATIVES

MARCH 14, 2025

Ms. MOORE of Wisconsin (for herself, Mr. WIED, Mr. STEIL, Mr. POCAN, Mr. VAN ORDEN, Mr. FITZGERALD, Mr. GROTHMAN, Mr. TIFFANY, and Ms. VAN DUYNE) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to provide refunds with respect to certain dyed fuels that are exempt from tax and with respect to which tax was previously paid.

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. REFUNDS WITH RESPECT TO CERTAIN DYED**
4 **FUELS THAT ARE EXEMPT FROM TAX AND**
5 **WITH RESPECT TO WHICH TAX WAS PRE-**
6 **VIOUSLY PAID.**

7 (a) IN GENERAL.—

1 (a) IN GENERAL.—Subchapter B of chapter 65 of the
2 Internal Revenue Code of 1986 is amended by adding at
3 the end the following new section:

4 **“SEC. 6434. ELIGIBLE INDELIBLY DYED DIESEL FUEL OR**
5 **KEROSENE.**

6 “(a) IN GENERAL.—In the case of a person which
7 establishes to the satisfaction of the Secretary that such
8 person removed from a terminal eligible indelibly dyed die-
9 sel fuel or kerosene, the Secretary shall pay to such person
10 an amount (without interest) equal to the tax described
11 in subsection (b)(1) with respect to such eligible indelibly
12 dyed diesel fuel or kerosene.

13 “(b) ELIGIBLE INDELIBLY DYED DIESEL FUEL OR
14 KEROSENE DEFINED.—For purposes of this section, the
15 term ‘eligible indelibly dyed diesel fuel or kerosene’ means
16 diesel fuel or kerosene—

17 “(1) with respect to which a tax under section
18 4081 was previously paid (and not credited or re-
19 funded), and

20 “(2) which is exempt from taxation under sec-
21 tion 4082(a).

22 “(c) TREATMENT OF PAYMENTS.—For purposes of
23 section 1324 of title 31, United States Code, the payments
24 under subsection (a) shall be treated in the same manner

1 as a refund due from a credit provision referred to in sub-
2 section (b)(2) of such section.”.

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 6206 of such Code is amended—

5 (A) by striking “or 6427” each place it ap-
6 pears and inserting “6427, or 6434”, and

7 (B) by striking “6420 and 6421” and in-
8 serting “6420, 6421, and 6434”.

9 (2) Section 6430 of such Code is amended—

10 (A) by striking “or” at the end of para-
11 graph (2), by striking the period at the end of
12 paragraph (3) and inserting “, or”, and by add-
13 ing at the end the following new paragraph:

14 “(4) with respect to which payment is made
15 under section 6434.”.

16 (3) Section 6675 of such Code is amended—

17 (A) in subsection (a), by striking “or 6427
18 (relating to fuels not used for taxable pur-
19 poses)” and inserting “6427 (relating to fuels
20 not used for taxable purposes), or 6434 (relat-
21 ing to eligible indelibly dyed diesel fuel or ker-
22 osene)”, and

23 (B) in subsection (b)(1), by striking “or
24 6427” and inserting “6427, or 6434”.

1 (4) The table of sections for subchapter B of
2 chapter 65 of such Code is amended by adding at
3 the end the following new item:

“Sec. 6434. Eligible indelibly dyed diesel fuel or kerosene.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to eligible indelibly dyed diesel fuel
6 or kerosene (as defined in section 6434(b) of the Internal
7 Revenue Code of 1986, as added by this section) removed
8 on or after the date that is 180 days after the date of
9 the enactment of this Act.

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