

119TH CONGRESS
2^D SESSION

H. R. 8772

To provide a diesel fuel tax holiday.

IN THE HOUSE OF REPRESENTATIVES

MAY 12, 2026

Mr. VINDMAN (for himself and Mr. DAVIS of North Carolina) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To provide a diesel fuel tax holiday.

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. SHORT TITLE.**

4 This Act may be cited as the “Diesel Prices Relief
5 Act of 2026”.

6 **SEC. 2. 2026 DIESEL FUEL TAX HOLIDAY.**

7 (a) IN GENERAL.—In the case of diesel fuel removed,
8 entered, or sold on or after the date of the enactment of
9 this Act and before January 1, 2027—

10 (1) the rate of tax under section
11 4081(a)(2)(A)(iii) of the Internal Revenue Code of

1 1986 shall be zero with respect to diesel fuel (other
2 than kerosene), and

3 (2) the Leaking Underground Storage Tank
4 Trust Fund financing rate under section
5 4081(a)(2)(B) of such Code shall not apply to diesel
6 fuel to which the rate under paragraph (1) applies.

7 (b) TRANSFERS TO TRUST FUND.—

8 (1) IN GENERAL.—The Secretary of the Treas-
9 ury (or the Secretary’s delegate) shall transfer from
10 the general fund to the Highway Trust Fund estab-
11 lished under section 9503(a) of the Internal Revenue
12 Code of 1986 and the Leaking Underground Storage
13 Tank Trust Fund established under section 9508(a)
14 of such Code amounts equal to the reduction in
15 amounts credited (but for this subsection) to each
16 such Trust Fund by reason of subsection (a).

17 (2) COORDINATION RULES.—

18 (A) LEAKING UNDERGROUND STORAGE
19 TANK TRUST FUND.—Amounts transferred to
20 the Leaking Underground Storage Tank Trust
21 Fund under paragraph (1) shall be treated for
22 purposes of sections 9503(b)(1) and 9508(b)(2)
23 of such Code as taxes received in the Treasury
24 under section 4081 of such Code attributable to

1 the Leaking Underground Storage Tank Trust
2 Fund financing rate.

3 (B) HIGHWAY TRUST FUND.—Amounts
4 transferred to the Highway Trust Fund under
5 paragraph (1) shall be treated for purposes of
6 section 9503(b)(1) of such Code as taxes re-
7 ceived in the Treasury under section 4081 of
8 such Code which are not attributable to the
9 Leaking Underground Storage Tank Trust
10 Fund financing rate.

11 (c) BENEFITS OF TAX REDUCTION SHOULD BE
12 PASSED ON TO CONSUMERS.—

13 (1) It is the policy of Congress that—

14 (A) consumers immediately receive the
15 benefit of the reduction in taxes resulting from
16 the application of subsection (a), and

17 (B) transportation motor fuels producers
18 and other dealers take such actions as nec-
19 essary to reduce transportation motor fuels
20 prices to reflect such reduction.

21 (2) ENFORCEMENT.—The Secretary of the
22 Treasury (or the Secretary's delegate) may use all
23 applicable authorities to ensure that the benefit of

- 1 the reduction in taxes resulting from the application
- 2 of subsection (a) is received by consumers.

○