

1 HB661
2 140420-1
3 By Representative Hill
4 RFD: Ways and Means General Fund
5 First Read: 10-APR-12

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8 SYNOPSIS: Currently, Alabama receives certain amounts
9 of motor fuel tax revenue levied by Congress.

10 This bill would allow the state to levy the
11 equivalent amount of tax should Congress fail to
12 levy, eliminate, or reduce the levy of the federal
13 motor fuel taxes and reduces the levy upon
14 congressional reauthorization of the federal tax.

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16 A BILL
17 TO BE ENTITLED
18 AN ACT

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20 Relating to motor fuel taxation; to allow the state
21 to levy an equivalent amount of motor fuel tax should Congress
22 fail to levy, eliminate, or reduce the levy of the federal
23 motor fuel tax.

24 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

25 Section 1. At any time Congress fails to either
26 levy, eliminate, or reduce the tax imposed on taxable fuel as
27 imposed and defined under 26 U.S.C. § 4081 and § 4083, as

1 amended, an amount equivalent to the reduction in the tax
2 imposed on taxable fuel in effect at such time shall be
3 automatically levied and collected by the state and the
4 proceeds deposited into the state road and bridge fund. If
5 Congress reauthorizes or restores the federal tax imposed on
6 taxable fuel to the amounts in effect at the time of the
7 reduction, as determined by the Commissioner of Revenue, then
8 the state levy and collection shall be automatically adjusted
9 accordingly.

10 Section 2. This act shall become effective
11 immediately following its passage and approval by the
12 Governor, or its otherwise becoming law.