To amend the Internal Revenue Code of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

IN THE HOUSE OF REPRESENTATIVES

Mr. LUETKEMEYER introduced the following bill; which was referred to the Committee on ____________________________

A BILL

To amend the Internal Revenue Code of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

1 Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

2 SECTION 1. SHORT TITLE.

3 This Act may be cited as the “Mobile Mammography Promotion Act of 2021”.

SEC. 2. REFUNDS OF FEDERAL MOTOR FUEL EXCISE TAXES FOR FUEL USED IN MOBILE MAMMOGRAPHY VEHICLES.

(a) Refunds.—Section 6427 of the Internal Revenue Code of 1986 (relating to fuels not used for taxable purposes) is amended by inserting after subsection (e) the following new subsection:

“(f) Fuels Used in Mobile Mammography Vehicles.—Except as provided in subsection (k), if any fuel on which tax was imposed by section 4041 or 4081 is used in any highway vehicle designed exclusively to provide mobile mammography services to patients within such vehicle, the Secretary shall pay (without interest) to the ultimate purchaser of such fuel an amount equal to the aggregate amount of the tax imposed on such fuel.”.

(b) Exemption From Retail Tax.—Section 4041 of such Code is amended by adding at the end the following new subsection:

“(n) Fuels Used in Mobile Mammography Vehicles.—No tax shall be imposed under this section on any liquid sold for use in, or used in, any highway vehicle designed exclusively to provide mobile mammography services to patients within such vehicle.”.

(c) Effective Date.—The amendments made by this section shall take effect on the date of the enactment of this Act.