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(Original Signature of Member)

111TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to increase the amounts available in the Highway Trust Fund.

IN THE HOUSE OF REPRESENTATIVES

Mr. LEWIS of Georgia introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to increase the amounts available in the Highway Trust Fund.

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 “Highway Trust Fund
5 Fairness Act of 2009”.

6 **SEC. 2. INCREASE IN AMOUNTS AVAILABLE IN THE HIGH-**
7 **WAY TRUST FUND.**

8 (a) REPEAL OF TRANSFERS FROM HIGHWAY TRUST
9 FUND FOR REPAYMENTS AND CREDITS.—

1 (1) IN GENERAL.—Subsection (c) of section
2 9503 of the Internal Revenue Code of 1986 is
3 amended by striking paragraph (2) and by redesignig-
4 nating paragraphs (3), (4), (5), and (6) as para-
5 graphs (2), (3), (4), and (5).

6 (2) CONFORMING AMENDMENTS.—

7 (A) Section 9502(a) of such Code is
8 amended by striking “section 9503(c)(7)” and
9 inserting “section 9503(c)(5)”.

10 (B) Section 9503(b)(4)(D) of such Code is
11 amended by striking “paragraph (4)(D) or
12 (5)(B)” and inserting “paragraph (3)(D) or
13 (4)(B)”.

14 (C) Section 9503(c)(2) of such Code, as
15 redesignated by paragraph (1), is amended by
16 adding at the end of the following sentence:
17 “The amounts payable from the Highway Trust
18 Fund under the preceding sentence shall be de-
19 termined by taking into account only the por-
20 tion of the taxes which are deposited into the
21 Highway Trust Fund.”.

22 (D) Section 9503(e)(5)(A) of such Code is
23 amended by striking “paragraphs (2), (3), and
24 (4)” and inserting “paragraphs (2) and (3)”.

1 (E) Section 9504(a) of such Code is
2 amended by striking “section 9503(c)(4), sec-
3 tion 9503(c)(5)” and inserting “section
4 9503(c)(3), section 9503(c)(4)”.

5 (F) Section 9504(b)(2) of such Code is
6 amended by striking “section 9503(c)(5)” and
7 inserting “section 9503(c)(4)”.

8 (G) Section 9504(e) of such Code is
9 amended by striking “section 9503(c)(4)” and
10 inserting “section 9503(c)(3)”.

11 (3) EFFECTIVE DATE.—The amendments made
12 by this subsection shall apply to amounts paid, and
13 credits allowed with respect to fuel used, in calendar
14 quarters beginning after the date of the enactment
15 of this Act.

16 (b) REPEAL OF PROVISION PROHIBITING THE CRED-
17 ITING OF INTEREST TO THE HIGHWAY TRUST FUND.—

18 (1) IN GENERAL.—Paragraph (1) of section
19 9503(f) of such Code is amended by striking sub-
20 paragraph (B).

21 (2) CONFORMING AMENDMENTS.—Such para-
22 graph, as amended by paragraph (1), is further
23 amended—

24 (A) by striking “, and” at the end of sub-
25 paragraph (A) and inserting a period, and

1 (B) by striking “1998” in the matter pre-
2 ceding subparagraph (A) and all that follows
3 through “the opening balance” and inserting
4 “1998, the opening balance”.

5 (3) EFFECTIVE DATE.—The amendments made
6 by this subsection shall take effect on the date of the
7 enactment of this Act.