

115TH CONGRESS  
2D SESSION

# H. R. 4799

To require the Secretary of the Treasury to determine improvements in the filing process for the excise tax on the use of heavy highway motor vehicles.

---

## IN THE HOUSE OF REPRESENTATIVES

JANUARY 16, 2018

Mr. CRAMER introduced the following bill; which was referred to the Committee on Ways and Means

---

## A BILL

To require the Secretary of the Treasury to determine improvements in the filing process for the excise tax on the use of heavy highway motor vehicles.

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. STUDY TO IMPROVE ADMINISTRATION OF EX-**  
4 **CISE TAX ON USE OF HEAVY HIGHWAY VEHI-**  
5 **CLES.**

6 (a) IN GENERAL.—The Secretary of the Treasury (or  
7 the Secretary’s designee) shall conduct a study on improv-  
8 ing the filing process for the tax imposed by section 4481  
9 of the Internal Revenue Code of 1986 (including the ad-

1 ministration of any exceptions to the application, or sus-  
2 pension of collection, of such tax).

3 (b) SUBMISSION OF REPORT.—Not later than 180  
4 days after the date of the enactment of this Act, the Sec-  
5 retary (or such designee) shall submit to the Committee  
6 on Ways and Means of the House of Representatives and  
7 the Committee on Finance of the Senate a report which—  
8 (1) details the results of such study; and  
9 (2) includes a description of any changes the  
10 Secretary could make, and any suggested changes to  
11 statutory law, to improve such process.

○