

112TH CONGRESS  
2D SESSION

# H. R. 6468

To amend the Internal Revenue Code of 1986 to clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 20, 2012

Mr. MARKEY (for himself, Mr. BLUMENAUER, and Mr. PASCARELL) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

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. CLARIFICATION OF TAR SANDS AS CRUDE OIL**  
4 **FOR EXCISE TAX PURPOSES.**

5 (a) IN GENERAL.—Paragraph (1) of section 4612(a)  
6 of the Internal Revenue Code of 1986 is amended by strik-  
7 ing “and natural gasoline” and inserting “, natural gaso-  
8 line, and tar sands”.

1           (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall take effect on January 1, 2013.

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