

112TH CONGRESS  
1ST SESSION

# S. 84

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 SENATE OF THE UNITED STATES

JANUARY 25 (legislative day, JANUARY 5), 2011

Mr. VITTER (for himself and Mr. COCHRAN) introduced the following bill;  
which was read twice and referred to the Committee on Finance

---

## 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 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 “Mobile Mammography  
5       Promotion Act of 2011”.

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

4 (a) REFUNDS.—Section 6427 of the Internal Rev-  
 5 enue Code of 1986 is amended by inserting after sub-  
 6 section (e) the following new subsection:

7 “(f) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-  
 8 CLES.—Except as provided in subsection (k), if any fuel  
 9 on which tax was imposed by section 4041 or 4081 is used  
 10 in any highway vehicle designed exclusively to provide mo-  
 11 bile mammography services to patients within such vehi-  
 12 cle, the Secretary shall pay (without interest) to the ulti-  
 13 mate purchaser of such fuel an amount equal to the aggre-  
 14 gate amount of the tax imposed on such fuel.”.

15 (b) EXEMPTION FROM RETAIL TAX.—Section 4041  
 16 of the Internal Revenue Code of 1986 is amended by add-  
 17 ing at the end the following new subsection:

18 “(n) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-  
 19 CLES.—No tax shall be imposed under this section on any  
 20 liquid sold for use in, or used in, any highway vehicle de-  
 21 signed exclusively to provide mobile mammography serv-  
 22 ices to patients within such vehicle.”.

23 (c) EFFECTIVE DATE.—The amendments made by  
 24 this section shall take effect on the date of the enactment  
 25 of this Act.