

Provision	Effective	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2005-09	2005-10	2005-15
Taxation of gasoline blendstocks and kerosene:															
Highway Account.....	feora 9/30/05	---	85	89	93	96	99	101	104	107	109	112	363	462	995
Mass Transit Account.....	feora 9/30/05	---	16	17	17	18	18	19	19	20	20	21	68	86	185
Nonapplication of export exemption to delivery of fuel to motor vehicles removed from the United States:															
Highway Account.....	sodma DOE	----- No Revenue Effect -----													
Mass Transit Account.....	sodma DOE	----- No Revenue Effect -----													
Penalty with respect to certain adulterated fuels:															
Highway Account.....	tsohofsoa DOE	----- Negligible Revenue Effect -----													
Exemption of bulk beds for farm crops from excise tax on heavy trucks and trailers:															
Highway Account	sa 9/30/05	[5]	[5]	-1	-1	-1	-1	-1	-1	-1	-1	-1	-2	-3	-6
General Fund	sa 9/30/05	---	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	[4]	1	1	2
Exclusion for tractors with a Gross Vehicle Weight Rating of 19,500 pounds or less from Federal excise tax on heavy trucks and trailers:															
Highway Account	sa 9/30/05	-1	-3	-3	-4	-4	-4	-4	-4	-4	-4	-4	-15	-19	-41
General Fund	sa 9/30/05	[4]	1	1	1	1	1	1	1	1	1	1	4	5	10
TOTAL TRUST FUND EFFECTS															
Highway Account		264	1,576	1,622	1,657	1,695	795	539	540	543	543	544	6,815	7,610	10,317
Mass Transit Account		37	224	233	238	244	119	78	78	79	78	79	976	1,095	1,486
General Fund		-302	-1,223	-1,256	-1,291	-1,326	-297	1	1	1	1	1	-5,398	-5,694	-5,688

Joint Committee on Taxation

NOTE: Details may not add to totals due to rounding.

Legend for "Effective" column:

aofaa = actions, or failures to act, after
DOE = date of enactment
feora = fuel entered or removed after

sa = sales after
sodma = sales or deliveries made after

tioaa = taxes imposed on and after
tsohofsoa = transfer, sale, or holding out for sale occurring after

- [1] Estimates provided by the Congressional Budget Office ("CBO").
- [2] The bill would repeal the gas guzzler tax on limousines with gross vehicle weight in excess of 6,000 pounds or less, which would reduce the receipts generated by the tax. These lines show the trust fund effects of dedicating the reduced amount to the Highway Account.
- [3] Effective for fuels or liquids removed, entered into the United States, or sold after September 30, 2005.
- [4] Gain of less than \$500,000.
- [5] Loss of less than \$500,000.