



JOINT COMMITTEE ON TAXATION

July 26, 2007

JCX-56-07

**DESCRIPTION OF AN AMENDMENT IN THE NATURE OF
A SUBSTITUTE TO THE PROVISIONS OF TITLE X OF H.R. 3162,
THE “CHILDREN’S HEALTH AND MEDICARE PROTECTION ACT OF 2007”**

The Chairman’s amendment in the nature of a substitute makes the following modifications to Title X of H.R. 3162.

A. Extension of Exemption from Fuel Excise Tax for Use in Ambulances

The Chairman’s amendment provides that the provision of Title X of H.R. 3162 exempting from excise tax any liquid sold for use in, or used in, any ambulance for purposes of providing transportation for emergency medical services is extended for three years. Accordingly, the exemption does not apply to any liquid used after December 31, 2012.