



Provision	Effective	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013	2004-08	2004-13
G. Modifications to Heavy Vehicle Use Tax.....	tpba DOE	106	121	124	126	128	131	131	133	135	137	606	1,273
H. Modification of Ultimate Vendor Refund Claims With Respect to Farming.....	fsfnua 9/30/04	----- <i>Negligible Revenue Effect</i> -----											
I. Dedication of Revenue From Certain Penalties to the Highway Trust Fund.....	paa 10/1/04	----- <i>No Revenue Effect</i> -----											
<b>Total of Reduction of Fuel Tax Evasion .....</b>		<b>108</b>	<b>745</b>	<b>838</b>	<b>844</b>	<b>847</b>	<b>850</b>	<b>848</b>	<b>846</b>	<b>843</b>	<b>840</b>	<b>3,383</b>	<b>7,610</b>
<b>Other Highway Excise Tax Provisions</b>													
A. Taxable Fuel Refunds for Certain Ultimate Vendors.....	10/1/04	----- <i>Negligible Revenue Effect</i> -----											
B. Two-Party Exchanges.....	DOE	----- <i>Negligible Revenue Effect</i> -----											
C. Simplify the Heavy Truck Tire Tax [9].....	[10]	----- <i>Negligible Revenue Effect</i> -----											
<b>Total of Other Highway Excise Tax Provisions .....</b>		----- <b><i>Negligible Revenue Effect</i></b> -----											
<b>NET TOTAL .....</b>		<b>108</b>	<b>767</b>	<b>861</b>	<b>867</b>	<b>2,018</b>	<b>2,352</b>	<b>2,376</b>	<b>2,400</b>	<b>2,423</b>	<b>2,447</b>	<b>4,622</b>	<b>16,620</b>

Joint Committee on Taxation

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

Legend for "Effective" column:

- |  |                                 |  |
|--|---------------------------------|--|
| apa = amounts paid after                     | fsoua = fuel sold or used after | tia = taxes imposed after              |
| DOE = date of enactment                      | paa = penalties assessed after  | tpba = taxable periods beginning after |
| fea = fuel entered after                     | pia = penalties imposed after   | tra = taxes received after             |
| fsfnua = fuels sold for nontaxable use after |                                 |  |

- [1] The bill provides that the excise tax credit expires after September 30, 2007. If this bill is enacted, the Congressional Budget Office's subsequent baseline would not assume extension of the excise tax credit beyond its expiration because the requirement to assume extension of excise taxes dedicated to trust funds does not apply to excise tax credits paid from the General Fund. For purposes of this revenue estimate, therefore, it is assumed that the excise tax credit would expire as scheduled. This treatment generates changes in revenues after September 30, 2007.
- [2] Estimate provided by the Congressional Budget Office. Negative numbers indicate an increase in outlays.
- [3] The outlay payments for ethanol expire after September 30, 2007.
- [4] As to fuel taxes, effective for taxable years beginning after the date of enactment.
- [5] Effective for aviation fuel removed, entered into the United States, or sold after September 30, 2004.
- [6] Generally effective 180 days after the date on which the Secretary issues the regulations, which are required no later than 180 days after the date of enactment.
- [7] Bulk transfers to unregistered parties would be taxed at the time of the transfer. The Secretary would be required to publish a list of certain registered persons beginning on July 1, 2004.
- [8] The display of registration provision is effective on October 1, 2004, and the penalty provision is effective for penalties imposed after September 30, 2004.
- [9] The revenue neutral tax rate on each ten pounds of tire capacity above 3,500 pounds is 9.4 cents on tires in general and 4.7 cents for biasply tires. Estimate does not include potential outlay effects, which are the responsibility of the Congressional Budget Office.
- [10] Effective for sales in calendar years beginning more than 30 days after the date of enactment.