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STAFF DATA

FOR THE USE OF THE

CONFEREES ON TITLE II OF H. R. 10660
THE HIGHWAY REVENUE ACT OF 1956

PREPARED BY THE

STAFF OF THE JOINT COMMITTEE ON
INTERNAL REVENUE TAXATION

JUNE 15, 1956



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON : 1956

CONGRESS OF THE UNITED STATES
JOINT COMMITTEE ON INTERNAL REVENUE TAXATION

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**STAFF DATA FOR THE USE OF THE COMMISSIONERS OF THE
HIGHWAY REVENUE**

Tax on trucks and buses weighing more than 26,000 pounds

The House bill imposes a tax of \$1.50 a year (taxable gross weight) on trucks weighing more than 26,000 pounds and a tax of \$2.50 a year for each thousand pounds below, shows the tax which would be levied on trucks under the House bill and the difference in tax.

TAB. 1

Gross truck weight (pounds)	Tax under—		Difference in tax
	House bill	Senate bill	
26,000-----	0	0	0
27,000-----	\$40. 50	\$2. 50	\$38. 00
28,000-----	42. 00	5. 00	37. 00
30,000-----	45. 00	10. 00	35. 00
35,000-----	52. 50	22. 50	30. 00
37,000-----	55. 50	27. 50	28. 00
40,000-----	60. 00	35. 00	25. 00
42,000-----	63. 00	40. 00	23. 00

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**STAFF DATA FOR THE USE OF THE CONFEREES ON TITLE II OF H. R. 10660, THE
HIGHWAY REVENUE ACT OF 1956**

Tax on trucks and buses weighing more than 26,000 pounds

The House bill imposes a tax of \$1.50 a year for each thousand pounds of the *total* weight (taxable gross weight) on trucks weighing more than 26,000 pounds, while the Senate bill imposes a tax of \$2.50 a year for each thousand pounds of weight in *excess* of 26,000 pounds. Table 1, below, shows the tax which would be levied on trucks of various sizes under each version of the bill and the difference in tax.

TABLE 1

Gross truck weight (pounds)	Tax under—		Difference in tax	Gross truck weight (pounds)	Tax under—		Difference in tax
	House bill	Senate bill			House bill	Senate bill	
26,000-----	0	0	0	45,000-----	67.50	47.50	20.00
27,000-----	\$40.50	\$2.50	\$38.00	50,000-----	75.00	60.00	15.00
28,000-----	42.00	5.00	37.00	52,000-----	78.00	65.00	13.00
30,000-----	45.00	10.00	35.00	55,000-----	82.50	72.50	10.00
35,000-----	52.50	22.50	30.00	60,000-----	90.00	85.00	5.00
37,000-----	55.50	27.50	28.00	65,000-----	97.50	97.50	0
40,000-----	60.00	35.00	25.00	70,000-----	105.00	110.00	-5.00
42,000-----	63.00	40.00	23.00				

Proposals for tax on trucks weighing more than 26,000 pounds

Tax of \$1.50 per thousand pounds of total weight but not more than—
 A. \$3 per thousand pounds of weight in excess of 26,000 pounds.
 B. \$4 per thousand pounds of weight in excess of 26,000 pounds.
 C. \$5 per thousand pounds of weight in excess of 26,000 pounds.
 D. \$6 per thousand pounds of weight in excess of 26,000 pounds.

TABLE 2

Gross truck weight (pounds)	Tax under—		Tax under proposal—			
	House bill	Senate bill	A	B	C	D
26,000	0	0	0	0	0	0
27,000	\$40. 50	\$2. 50	\$3. 00	\$4. 00	\$5. 00	\$6. 00
28,000	42. 00	5. 00	6. 00	8. 00	10. 00	12. 00
30,000	45. 00	10. 00	12. 00	16. 00	20. 00	24. 00
35,000	52. 50	22. 50	27. 00	36. 00	45. 00	¹ 52. 50
37,000	55. 50	27. 50	33. 00	44. 00	55. 00	¹ 55. 50
40,000	60. 00	35. 00	42. 00	56. 00	¹ 60. 00	¹ 60. 00
42,000	63. 00	40. 00	48. 00	¹ 63. 00	¹ 63. 00	¹ 63. 00
45,000	67. 50	47. 50	57. 00	¹ 67. 50	¹ 67. 50	¹ 67. 50
50,000	75. 00	60. 00	72. 00	¹ 75. 00	¹ 75. 00	¹ 75. 00
52,000	78. 00	65. 00	¹ 78. 00	¹ 78. 00	¹ 78. 00	¹ 78. 00
55,000	82. 50	72. 50	¹ 82. 50	¹ 82. 50	¹ 82. 50	¹ 82. 50
60,000	90. 00	85. 00	¹ 90. 00	¹ 90. 00	¹ 90. 00	¹ 90. 00
65,000	97. 50	97. 50	¹ 97. 50	¹ 97. 50	¹ 97. 50	¹ 97. 50
70,000	105. 00	110. 00	¹ 105. 00	¹ 105. 00	¹ 105. 00	¹ 105. 00

¹ Tax computed at \$1.50 per thousand pounds.

Revenue estimates (yield over 16 years):

House bill	\$866
Senate bill	490
Proposal:	
A	563
B	663
C	709
D	739

Proposals for tax on trucks weighing more than 26,000 pounds

E. Tax of \$19.50 plus \$2 per thousand pounds of weight in excess of 26,000 pounds.¹

F. Tax of \$26 plus \$2 per thousand pounds of weight in excess of 26,000 pounds but not more than a tax of \$1.50 per thousand pounds of total weight.²

TABLE 3

Gross truck weight (pounds)	Tax under—		Tax under proposal—	
	House bill	Senate bill	E	F
26,000	0	0	0	0
27,000	\$40. 50	\$2. 50	\$21. 50	\$28. 00
28,000	42. 00	5. 00	23. 50	30. 00
30,000	45. 00	10. 00	27. 50	34. 00
35,000	52. 50	22. 50	37. 50	44. 00
37,000	55. 50	27. 50	41. 50	48. 00
40,000	60. 00	35. 00	47. 50	54. 00
42,000	63. 00	40. 00	51. 50	58. 00
45,000	67. 50	47. 50	57. 50	64. 00
50,000	75. 00	60. 00	67. 50	74. 00
52,000	78. 00	65. 00	71. 50	¹ 78. 00
55,000	82. 50	72. 50	77. 50	¹ 82. 50
60,000	90. 00	85. 00	87. 50	¹ 90. 00
65,000	97. 50	97. 50	97. 50	¹ 97. 50
70,000	105. 00	110. 00	107. 50	¹ 105. 00

¹ Tax computed at \$1.50 per thousand pounds.

Revenue estimates (yield over 16 years):

House bill	<i>Million</i>
House bill	\$866
Senate bill	490
Proposal:	
E	678
F	764

¹ The tax under this proposal is midway between the House and Senate versions. This proposal amounts to a tax rate of 75 cents per thousand pounds for the first 26,000 pounds and \$2 per thousand pounds for weight in excess of 26,000 pounds.

² This proposal amounts to a tax rate of \$1 per thousand pounds for the first 26,000 pounds and \$2 per thousand pounds for weight in excess of 26,000 pounds, with the limitation that the tax shall not exceed \$1.50 per thousand pounds of total weight.