

1 HB400  
2 147779-3  
3 By Representatives Chesteen, Lee, Patterson, Drake and Faust  
4 RFD: Transportation, Utilities and Infrastructure  
5 First Read: 07-MAR-13

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8 SYNOPSIS: Currently, Alabama receives certain amounts  
9 of motor fuel tax revenue levied by Congress.

10 This bill would allow the state to levy the  
11 equivalent amount of tax should Congress eliminate,  
12 reduce, or fail to levy the federal motor fuel  
13 taxes.

14  
15 A BILL  
16 TO BE ENTITLED  
17 AN ACT

18  
19 Relating to motor fuel taxation; to allow the state  
20 to levy an equivalent amount of motor fuel tax should Congress  
21 eliminate, reduce, or fail to levy the federal motor fuel tax.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. This act shall be known as the Alabama  
24 Road and Bridge Funding Preservation Act.

25 Section 2. At any time that Congress either  
26 eliminates, reduces, or fails to levy the tax imposed on  
27 taxable fuel as imposed and defined under 26 U.S.C. §4081 and

1 §4083, as amended, an amount equivalent to the reduction in  
2 the tax imposed on taxable fuel in effect at that time shall  
3 be automatically levied and collected by the state. The  
4 proceeds shall be deposited into the state road and bridge  
5 fund and distributed in the same manner and proportion as  
6 federal transportation funds. If Congress reauthorizes or  
7 restores the federal tax imposed on taxable fuel to the  
8 amounts in effect at the time of the reduction, as determined  
9 by the Commissioner of Revenue, then the state shall levy the  
10 tax and collection shall be automatically adjusted.

11 Section 3. The Department of Revenue may adopt rules  
12 necessary to implement and administer this act.

13 Section 4. This act shall become effective  
14 immediately following its passage and approval by the  
15 Governor, or its otherwise becoming law.