

**AMENDMENT TO THE COMMITTEE PRINT
OFFERED BY MS. HERRELL OF NEW MEXICO**

Page 117, after line 22, insert the following:

1 **SEC. 70808. GAS TAX HOLIDAY.**

2 (a) IN GENERAL.—Section 4081(a)(2) of the Internal
3 Revenue Code of 1986 is amended by adding at the end
4 the following new subparagraph:

5 “(E) GAS TAX HOLIDAY.—

6 “(i) IN GENERAL.—In the case of gas-
7 oline other than aviation gasoline which is
8 removed and sold during the holiday pe-
9 riod—

10 “(I) subparagraph (A)(i) shall be
11 applied by substituting ‘zero cents’ for
12 ‘18.3 cents’, and

13 “(II) subparagraph (B) shall not
14 apply.

15 “(ii) HOLIDAY PERIOD.—For pur-
16 poses of this subparagraph, the term ‘holi-
17 day period’ means the period beginning on
18 the date of the enactment of this Act and
19 ending on the latest of—

1 “(I) the first date after the date
2 of the enactment of this Act on which
3 the public health emergency declared
4 for COVID–19 under section 319 of
5 the Public Health Service Act (42
6 U.S.C. 247d), including renewals
7 thereof, is no longer in effect,

8 “(II) the first date after the date
9 of the enactment of this Act on which
10 the public health emergencies declared
11 for COVID–19 by all States, including
12 renewals thereof, are no longer in ef-
13 fect, and

14 “(III) the date which is 180 days
15 after the date of the enactment of this
16 Act.

17 “(iii) COORDINATION WITH TAX ON
18 ALTERNATIVE FUELS, ETC.—For purposes
19 of this title, whether fuel is taxable under
20 this subsection shall be determined without
21 regard to this subparagraph.”.

22 (b) EFFECTIVE DATE.—The amendment made by
23 this section shall apply to fuel removed and sold after the
24 date of the enactment of this Act.

