

118TH CONGRESS  
1ST SESSION

# H. R. 1044

To amend the Internal Revenue Code of 1986 to extend the exemption from the excise tax on alternative motorboat fuels sold as supplies for vessels or aircraft to include certain vessels serving only one coast.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 14, 2023

Mr. RUTHERFORD (for himself and Mr. GARAMENDI) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the exemption from the excise tax on alternative motorboat fuels sold as supplies for vessels or aircraft to include certain vessels serving only one coast.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Maritime Fuel Tax  
5 Parity Act”.

1 **SEC. 2. EXEMPTION FROM EXCISE TAX ON ALTERNATIVE**  
2 **MOTORBOAT FUELS EXTENDED TO INCLUDE**  
3 **CERTAIN VESSELS SERVING ONLY ONE**  
4 **COAST.**

5 (a) **IN GENERAL.**—Section 4041(g) of the Internal  
6 Revenue Code of 1986 is amended by adding at the end  
7 the following new sentence: “For purposes of subsection  
8 (a)(2), the exemption under paragraph (1) shall also apply  
9 to fuel sold or used by a vessel which is both described  
10 in section 4042(c)(1) and actually engaged in trade be-  
11 tween Atlantic (including the Gulf of Mexico) or Pacific  
12 ports of the United States (including any territory or pos-  
13 session of the United States).”.

14 (b) **EFFECTIVE DATE.**—The amendment made by  
15 this section shall apply to sales after December 31, 2021.

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