

118TH CONGRESS
2D SESSION

H. R. 8578

To amend the Internal Revenue Code of 1986 to establish the truck fleet retreaded tire tax credit, to require Federal agencies to consider the use of retreaded tires, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2024

Mrs. SYKES (for herself and Mr. LAHOOD) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Oversight and Accountability, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

A BILL

To amend the Internal Revenue Code of 1986 to establish the truck fleet retreaded tire tax credit, to require Federal agencies to consider the use of retreaded tires, and for other purposes.

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 “Retreaded Truck Tire
5 Jobs, Supply Chain Security and Sustainability Act of
6 2024”.

1 **SEC. 2. CREDIT FOR CERTAIN RETREADED TIRES.**

2 (a) IN GENERAL.—Part IV of subchapter A of chap-
3 ter 1 of the Internal Revenue Code of 1986 is amended
4 by adding at the end of subpart D the following new sec-
5 tion:

6 **“SEC. 45BB. TRUCK FLEET RETREADED TIRE TAX CREDIT.**

7 “(a) IN GENERAL.—For purposes of section 38, the
8 truck fleet retreaded tire tax credit for any taxable year
9 is an amount equal to the sum of the credit amounts de-
10 termined under subsection (b) with respect to each quali-
11 fied retreaded tire placed in service on a qualified truck
12 fleet vehicle during the taxable year.

13 “(b) PER TIRE AMOUNT.—There shall be a credit
14 equal to the lesser of—

15 “(1) 30 percent of the basis of each qualified
16 retreaded tire, or

17 “(2) so much of the amount paid or incurred by
18 the taxpayer during the taxable year to purchase
19 qualified retreaded tires as does not exceed \$30 per
20 qualified retreaded tire.

21 “(c) QUALIFIED RETREADED TIRE.—The term
22 ‘qualified retreaded tire’ means a retreaded truck tire—

23 “(1) retreaded in the United States; and

24 “(2) purchased by the taxpayer in the United
25 States.

1 “(d) QUALIFIED TRUCK FLEET VEHICLE.—For pur-
2 poses of this section, the term ‘qualified truck fleet vehicle’
3 means any vehicle which has a gross vehicle weight rating
4 of greater than 14,000 pounds.

5 “(e) REGULATIONS AND GUIDANCE.—The Secretary
6 shall issue such regulations and guidance as the Secretary
7 determines necessary to carry out the purposes of this sec-
8 tion.

9 “(f) TERMINATION.—No credit shall be determined
10 under this section with respect to qualified retreaded tires
11 placed in service after December 31, 2027.”.

12 (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-
13 NESS CREDIT.—Section 38(b) of such Code is amended
14 by striking “plus” at the end of paragraph (40), by strik-
15 ing the period at the end of paragraph (41), and by adding
16 at the end the following new paragraph:

17 “(42) the truck fleet retreaded tire tax credit
18 determined under section 45BB.”.

19 (c) CLERICAL AMENDMENT.—The table of sections
20 for part IV of subchapter A of chapter 1 of such Code
21 is amended by adding at the end the following new item:

“Sec. 45BB. Truck fleet retreaded tire tax credit.”.

22 (d) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to tires placed in service after De-
24 cember 31, 2024.

1 **SEC. 3. USE OF RETREADED TIRES FOR FEDERAL FLEETS.**

2 (a) REQUIREMENT.—In any case in which a
3 retreaded tire is available on the General Services Admin-
4 istration tire schedule in the size, load range, and tread
5 designation desired, the head of an agency shall order such
6 tire instead of a new, not retread-able tire.

7 (b) FAR REVISION.—Not later than 1 year after the
8 date of the enactment of this Act, the Federal Acquisition
9 Regulation shall be updated to include the requirements
10 of this section.

11 (c) AGENCY DEFINED.—The term “agency” has the
12 meaning given the term “executive agency” in section 133
13 of title 41, United States Code.

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