

114TH CONGRESS
1ST SESSION

H. R. 214

To amend the Internal Revenue Code of 1986 to clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 8, 2015

Mr. BLUMENAUER (for himself, Mrs. CAPPS, Mr. DEFazio, Mr. PASCRELL, Mr. VAN HOLLEN, Mr. NADLER, Mr. MURPHY of Florida, Mr. SHERMAN, Mr. GRAYSON, Mr. QUIGLEY, Mr. CARTWRIGHT, Ms. LEE, and Mr. CONNOLLY) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to clarify that tar sands are crude oil for purposes of the Federal excise tax on petroleum.

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 “Tar Sands Tax Loop-
5 hole Elimination Act”.

1 **SEC. 2. CLARIFICATION OF TAR SANDS AS CRUDE OIL FOR**
2 **EXCISE TAX PURPOSES.**

3 (a) **IN GENERAL.**—Section 4612(a)(1) of the Internal
4 Revenue Code of 1986 is amended to read as follows:

5 “(1) **CRUDE OIL.**—The term ‘crude oil’ includes
6 crude oil condensates, natural gasoline, any bitumen
7 or bituminous mixture, any oil derived from a bitu-
8 men or bituminous mixture, and any oil derived
9 from kerogen-bearing sources.”.

10 (b) **EFFECTIVE DATE.**—The amendment made by
11 this section shall apply to oil and petroleum products re-
12 ceived or entered during calendar quarters beginning more
13 than 60 days after the date of the enactment of this Act.

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