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(Original Signature of Member)

115TH CONGRESS  
1ST SESSION

**H. R.** \_\_\_\_\_

To amend title 49, United States Code, to clarify the use of certain taxes  
and revenues.

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**IN THE HOUSE OF REPRESENTATIVES**

Mrs. NAPOLITANO introduced the following bill; which was referred to the  
Committee on \_\_\_\_\_

\_\_\_\_\_  
**A BILL**

To amend title 49, United States Code, to clarify the use  
of certain taxes and revenues.

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. USE OF REVENUES.**

4       (a) WRITTEN ASSURANCES ON USE OF REVENUE.—

5       Section 47107(b) of title 49, United States Code, is  
6       amended—

7               (1) in each of paragraphs (1) and (2) by strik-  
8       ing “local taxes” and inserting “local excise taxes”;

1           (2) in paragraph (3) by striking “State tax”  
2           and inserting “State excise tax”; and

3           (3) by adding at the end the following:

4           “(4) This subsection does not apply to State or local  
5           general sales taxes nor to State or local generally applica-  
6           ble sales taxes.”.

7           (b) RESTRICTION ON USE OF REVENUES.—Section  
8           47133 of title 49, United States Code, is amended—

9           (1) in subsection (a) in the matter preceding  
10          paragraph (1) by striking “Local taxes” and insert-  
11          ing “Local excise taxes”;

12          (2) in subsection (b)(1) by striking “local  
13          taxes” and inserting “local excise taxes”;

14          (3) in subsection (c) by striking “State tax”  
15          and inserting “State excise tax”; and

16          (4) by adding at the end the following:

17          “(d) LIMITATION ON APPLICABILITY.—This section  
18          does not apply to State or local general sales taxes nor  
19          to State or local generally applicable sales taxes.”.