

113TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

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IN THE SENATE OF THE UNITED STATES

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Mr. HELLER (for himself and Mr. VITTER) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to allow refunds of Federal motor fuel excise taxes on fuels used in mobile mammography vehicles.

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 "Mobile Mammography  
5 Promotion Act of 2013".

1 **SEC. 2. REFUNDS OF FEDERAL MOTOR FUEL EXCISE TAXES**  
2 **FOR FUEL USED IN MOBILE MAMMOGRAPHY**  
3 **VEHICLES.**

4 (a) REFUNDS.—Section 6427 of the Internal Rev-  
5 enue Code of 1986 is amended by inserting after sub-  
6 section (f) the following new subsection:

7 “(g) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-  
8 CLES.—Except as provided in subsection (k), if any fuel  
9 on which tax was imposed by section 4041 or 4081 is used  
10 in any highway vehicle designed exclusively to provide mo-  
11 bile mammography services to patients within such vehi-  
12 cle, the Secretary shall pay (without interest) to the ulti-  
13 mate purchaser of such fuel an amount equal to the aggre-  
14 gate amount of the tax imposed on such fuel.”.

15 (b) EXEMPTION FROM RETAIL TAX.—Section 4041  
16 of the Internal Revenue Code of 1986 is amended by add-  
17 ing at the end the following new subsection:

18 “(n) FUELS USED IN MOBILE MAMMOGRAPHY VEHI-  
19 CLES.—No tax shall be imposed under this section on any  
20 liquid sold for use in, or used in, any highway vehicle de-  
21 signed exclusively to provide mobile mammography serv-  
22 ices to patients within such vehicle.”.

23 (c) EFFECTIVE DATE.—The amendments made by  
24 this section shall take effect on the date of the enactment  
25 of this Act.