

AMENDMENT

OFFERED BY MR. CRAWFORD OF ARKANSAS

At the appropriate place, insert the following new section:

1 **SEC. ____ . COMPTROLLER GENERAL STUDY ON FUEL-AG-**
2 **NOSTIC HIGHWAY TRUST FUND FINANCING**
3 **OPTIONS.**

4 (a) **IN GENERAL.**—The Comptroller General of the
5 United States shall conduct a study on policies to improve
6 the long-term solvency and sustainability of the Highway
7 Trust Fund.

8 (b) **INCLUSIONS.**—The study conducted under sub-
9 section (a) shall include an evaluation of the following poli-
10 cies:

11 (1) Indexing the tax imposed by section 4081 of
12 the Internal Revenue Code of 1986 to inflation.

13 (2) Implementing, while accounting for privacy
14 concerns and for such vehicles' usage of the roads,
15 an appropriate usage formula for alternative fuel ve-
16 hicles, including electric and plug-in hybrid vehicles.

17 (3) Eliminating the tax imposed by section
18 4051 of the Internal Revenue Code of 1986 and re-

1 placing such tax with an increase in the tax imposed
2 by section 4081 of such Code of \$0.109 per gallon.

3 (4) Eliminating the tax imposed by section
4 4481 of the Internal Revenue Code of 1986 and re-
5 placing such tax with an increase in the tax imposed
6 by section 4081 of such Code of \$0.035 per gallon.

7 (5) Implementing the policies described in para-
8 graphs (1) through (4) while limiting future in-
9 creases in the taxes resulting from such implementa-
10 tion to 2.5 percentage points over 10 years.

11 (6) Establishing a task force, which shall—

12 (A) evaluate methods for collecting—

13 (i) taxes resulting from the policies
14 described in paragraphs (1) through (5),
15 and

16 (ii) data with respect to the collection
17 of such taxes,

18 (B) include representatives of—

19 (i) the private sector, and

20 (ii) the Federal Government, and

21 (C) be authorized for not more than 2
22 years.

23 (c) REPORT.—Not later than 1 year after the date
24 of enactment of this Act, the Comptroller General of the
25 United States shall submit to the Committee on Transpor-

1 tation and Infrastructure of the House of Representatives
2 and the Committee on Commerce, Science, and Transpor-
3 tation of the Senate a report on the results of the study
4 conducted under subsection (a).

