

**AMENDMENT TO H.R. 2997**  
**OFFERED BY MR. LOWENTHAL OF CALIFORNIA**

Add at the end of title VI, the following:

1 **SEC. 6**     . **USE OF REVENUES.**

2 (a) **WRITTEN ASSURANCES ON USE OF REVENUE.**—

3 Section 47107(b) of title 49, United States Code, is  
4 amended—

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

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

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

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

13 (b) **RESTRICTION ON USE OF REVENUES.**—Section  
14 47133 of title 49, United States Code, is amended—

15 (1) in subsection (a) in the matter preceding  
16 paragraph (1) by striking “Local taxes” and insert-  
17 ing “Local excise taxes”;

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

1           (3) in subsection (c) by striking “State tax”  
2           and inserting “State excise tax”; and  
3           (4) by adding at the end the following:  
4           “(d) LIMITATION ON APPLICABILITY.—This section  
5           does not apply to State or local general sales taxes nor  
6           to State or local generally applicable sales taxes.”.

