

119TH CONGRESS
2D SESSION

H. R. 8753

To amend the Internal Revenue Code of 1986 to provide a tax holiday
for gasoline and diesel fuel.

IN THE HOUSE OF REPRESENTATIVES

MAY 12, 2026

Ms. MALLIOTAKIS (for herself and Mr. MILLER of Ohio) 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 provide
a tax holiday for gasoline and diesel fuel.

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 “Gas Tax Relief Act”.

5 **SEC. 2. 2026 TAX HOLIDAY FOR TAXABLE FUELS.**

6 (a) IN GENERAL.—In the case of taxable fuel (as de-
7 fined in section 4083(a)(1) of the Internal Revenue Code
8 of 1986) removed, entered, or sold on or after the date
9 of the enactment of this Act and before the applicable
10 date—

1 (1) the rate of tax under clauses (i) and (iii) of
2 section 4081(a)(2)(A) of the Internal Revenue Code
3 of 1986 shall be zero, and

4 (2) the Leaking Underground Storage Tank
5 Trust Fund financing rate under section
6 4081(a)(2)(B) of such Code shall not apply to tax-
7 able fuel to which the rate under paragraph (1) ap-
8 plies.

9 (b) TRANSFERS TO TRUST FUND.—

10 (1) IN GENERAL.—The Secretary of the Treas-
11 ury shall transfer from the general fund to the
12 Highway Trust Fund established under section
13 9503(a) of the Internal Revenue Code of 1986 and
14 the Leaking Underground Storage Tank Trust Fund
15 established under section 9508(a) of such Code
16 amounts equal to the reduction in amounts credited
17 (but for this subsection) to each such Trust Fund by
18 reason of subsection (a).

19 (2) COORDINATION RULES.—

20 (A) LEAKING UNDERGROUND STORAGE
21 TANK TRUST FUND.—Amounts transferred to
22 the Leaking Underground Storage Tank Trust
23 Fund under paragraph (1) shall be treated for
24 purposes of sections 9503(b)(1) and 9508(b)(2)
25 of such Code as taxes received in the Treasury

1 under section 4081 of such Code attributable to
2 the Leaking Underground Storage Tank Trust
3 Fund financing rate.

4 (B) HIGHWAY TRUST FUND.—Amounts
5 transferred to the Highway Trust Fund under
6 paragraph (1) shall be treated for purposes of
7 section 9503(b)(1) of such Code as taxes re-
8 ceived in the Treasury under section 4081 of
9 such Code which are not attributable to the
10 Leaking Underground Storage Tank Trust
11 Fund financing rate.

12 (c) APPLICABLE DATE.—For purposes of this sec-
13 tion, the term “applicable date” means—

14 (1) the date which is 90 days after the date of
15 enactment of this Act,

16 (2) if the President determines, in the Presi-
17 dent’s sole discretion, that economic conditions merit
18 an additional suspension of the tax on taxable fuels
19 described in subsection (a), the date that is 215
20 days after the date of enactment of this Act, and

21 (3) if the President determines that a phased-
22 in reimplementation of the tax on taxable fuels de-
23 scribed in subsection (a) is appropriate, the Presi-
24 dent may provide for such phased-in reimplemen-
25 tion through incremental restoration of the rates

1 otherwise applicable under section 4081 beginning
2 on the date that is 90 days after the date of enact-
3 ment of this Act.

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