

117TH CONGRESS
2D SESSION

H. R. 8165

To amend the Internal Revenue Code of 1986 to establish a deduction
for certain retreaded tires, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 21, 2022

Mr. RYAN 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 establish
a deduction for certain retreaded tires, and for other
purposes.

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 “Commercial Vehicle
5 Fleet Retreaded Tire Utilization Reinvestment and Recov-
6 ery Act of 2022”.

7 **SEC. 2. DEDUCTION FOR CERTAIN RETREADED TIRES.**

8 (a) IN GENERAL.—Part VI of subchapter B of chap-
9 ter 1 of the Internal Revenue Code of 1986 is amended
10 by adding at the end the following new section:

1 **“SEC. 199B. DEDUCTION FOR CERTAIN RETREADED TIRES.**

2 “(a) IN GENERAL.—There shall be allowed as a de-
 3 duction for the taxable year an amount equal to 50 per-
 4 cent of the amounts paid or incurred by the taxpayer dur-
 5 ing the taxable year for the purchase of a qualified
 6 retreaded tire.

7 “(b) DEFINITIONS.—For purposes of this section—

8 “(1) QUALIFIED RETREADED TIRE.—The term
 9 ‘qualified retreaded tire’ means a retreaded truck
 10 tire—

11 “(A) manufactured in the United States by
 12 a manufacturer that is not owned or under the
 13 control of a state-owned enterprise, and

14 “(B) purchased by the taxpayer in the
 15 United States.

16 “(2) STATE-OWNED ENTERPRISE.—The term
 17 ‘state-owned enterprise’ has the meaning given such
 18 term in 49 U.S.C. 2017(a)(10).

19 “(c) LIMITATION.—No credit under subsection (a)
 20 shall be allowed to any taxpayer that is a state-owned en-
 21 terprise.

22 “(d) TERMINATION.—No deduction shall be allowed
 23 under this section for any taxable year beginning after De-
 24 cember 31, 2026.”.

25 (b) CLERICAL AMENDMENT.—The table of sections
 26 for part VI of subchapter B of chapter 1 of the Internal

1 Revenue Code of 1986 is amended by adding at the end
2 the following new item:

“Sec. 199B. Deduction for certain retreaded tires.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to taxable years beginning after
5 December 31, 2021.

6 **SEC. 3. REPORT ON DEDUCTION FOR CERTAIN RETREADED**
7 **TIRES.**

8 (a) IN GENERAL.—Not later than 3 years after the
9 date of the enactment of this Act, the Secretary of the
10 Treasury (or the Secretary’s delegate), shall submit to the
11 Committee on Ways and Means of the House of Rep-
12 resentatives and the Committee on Finance of the Senate
13 a report on activity with respect to the deduction for cer-
14 tain retreaded tires under section 199B of the Internal
15 Revenue Code of 1986 (as added by section 2).

16 (b) REPORT CONTENTS.—The report submitted
17 under subsection (a) shall contain information with re-
18 spect to the following:

19 (1) The number of times the deduction was
20 claimed.

21 (2) The number of retreaded tires built as a re-
22 sult of the deduction.

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