

117TH CONGRESS
1ST SESSION

H. R. 1430

To amend the Internal Revenue Code of 1986 to cover into the treasury of the Virgin Islands revenue from tax on fuel produced in the Virgin Islands and entered into the United States.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 26, 2021

Ms. PLASKETT 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 cover into the treasury of the Virgin Islands revenue from tax on fuel produced in the Virgin Islands and entered into the United States.

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. FUEL TAX COVERED OVER INTO VIRGIN IS-**
4 **LANDS TREASURY.**

5 (a) IN GENERAL.—Section 7652 of the Internal Rev-
6 enue Code of 1986 is amended by adding at the end the
7 following new subsection:

1 “(j) SHIPMENT OF FUEL FROM THE
2 VIRGIN ISLANDS TO THE UNITED
3 STATES.—All taxes collected under section
4 4081(a) on fuel produced in the Virgin Is-
5 lands and entered into the United States
6 from the Virgin Islands shall be covered
7 into the treasury of the Virgin Islands.”.

8 (b) EFFECTIVE DATE.—The amendment made by
9 this section shall apply to fuel entered into the United
10 States after December 31, 2020.

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