

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To amend the Internal Revenue Code of 1986 to clarify that products derived from tar sands are crude oil for purposes of the Federal excise tax on petroleum.

**IN THE SENATE OF THE UNITED STATES—114th Cong., 1st Sess.**

**S. 1**

To approve the Keystone XL Pipeline.

Referred to the Committee on \_\_\_\_\_ and  
ordered to be printed

Ordered to lie on the table and to be printed

AMENDMENT intended to be proposed by  
\_\_\_\_\_

Viz:

1 At the appropriate place, insert the following:

2 **SEC. \_\_\_\_ . CLARIFICATION OF TAR SANDS AS CRUDE OIL**  
3 **FOR EXCISE TAX PURPOSES.**

4 (a) IN GENERAL.—Paragraph (1) of section 4612(a)  
5 of the Internal Revenue Code of 1986 is amended to read  
6 as follows:

7 “(1) CRUDE OIL.—The term ‘crude oil’ includes  
8 crude oil condensates, natural gasoline, synthetic pe-  
9 troleum, any bitumen or bituminous mixture, any oil  
10 derived from a bitumen or bituminous mixture, and  
11 any oil derived from kerogen-bearing sources.”.

1           (b) TECHNICAL AMENDMENT.—Paragraph (2) of  
2 section 4612(a) of such Code is amended by striking  
3 “from a well located”.

4           (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to oil and petroleum products re-  
6 ceived, entered, used, or exported during calendar quarters  
7 beginning more than 60 days after the date of the enact-  
8 ment of this Act.