

Public Law 109–6
109th Congress

An Act

Mar. 31, 2005
[H.R. 1270]

To amend the Internal Revenue Code of 1986 to extend the Leaking Underground Storage Tank Trust Fund financing rate.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. EXTENSION OF LEAKING UNDERGROUND STORAGE TANK TRUST FUND FINANCING RATE.

26 USC 4081. (a) **IN GENERAL.**—Paragraph (3) of section 4081(d) of the Internal Revenue Code of 1986 (relating to Leaking Underground Storage Tank Trust Fund financing rate) is amended by striking “April 1, 2005” and inserting “October 1, 2005”.

26 USC 4081 note. (b) **EFFECTIVE DATE.**—The amendment made by this section shall take effect on the date of the enactment of this Act.

Approved March 31, 2005.

LEGISLATIVE HISTORY—H.R. 1270:

CONGRESSIONAL RECORD, Vol. 151 (2005):

Mar. 16, considered and passed House.

Mar. 17, considered and passed Senate.

