

119TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to establish the retreaded tire credit, to require Federal agencies to consider the use of retreaded tires, and for other purposes.

---

IN THE SENATE OF THE UNITED STATES

---

Mr. HUSTED introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

---

**A BILL**

To amend the Internal Revenue Code of 1986 to establish the retreaded tire credit, to require Federal agencies to consider the use of 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 “Resilient Tire Supply  
5       and Jobs Act”.

6       **SEC. 2. CREDIT FOR CERTAIN RETREADED TIRES.**

7       (a) IN GENERAL.—Part IV of subchapter A of chap-  
8       ter 1 of the Internal Revenue Code of 1986 is amended

1 by adding at the end of subpart D the following new sec-  
2 tion:

3 **“SEC. 45BB. RETREADED TIRE CREDIT.**

4 “(a) IN GENERAL.—For purposes of section 38, the  
5 retreaded tire credit for any taxable year is an amount  
6 equal to the sum of the qualified retreaded tire expenses  
7 paid or incurred by the taxpayer with respect to any quali-  
8 fied retreaded tire.

9 “(b) QUALIFIED RETREADED TIRE EXPENSES.—For  
10 purposes of this section, the term ‘qualified retreaded tire  
11 expenses’ means, with respect to any qualified retreaded  
12 tire, the lesser of—

13 “(1) 30 percent of the amount paid or incurred  
14 by the taxpayer for such tire, or

15 “(2) \$30.

16 “(c) QUALIFIED RETREADED TIRE.—For purposes  
17 of this section, the term ‘qualified retreaded tire’ means  
18 any tire which—

19 “(1) has been retreaded in the United States,  
20 and

21 “(2) is purchased by the taxpayer in the United  
22 States.

23 “(d) REGULATIONS AND GUIDANCE.—The Secretary  
24 shall issue such regulations and guidance as the Secretary

1 determines necessary to carry out the purposes of this sec-  
2 tion.

3 “(e) TERMINATION.—No credit shall be determined  
4 under this section with respect to qualified retreaded tires  
5 placed in service after December 31, 2028.”.

6 (b) CREDIT ALLOWED AS PART OF GENERAL BUSI-  
7 NESS CREDIT.—Section 38(b) of such Code is amended  
8 by striking “plus” at the end of paragraph (40), by strik-  
9 ing the period at the end of paragraph (41), and by adding  
10 at the end the following new paragraph:

11 “(42) the retreaded tire credit determined  
12 under section 45BB(a).”.

13 (c) CLERICAL AMENDMENT.—The table of sections  
14 for part IV of subchapter A of chapter 1 of such Code  
15 is amended by adding at the end the following new item:

“Sec. 45BB. Retreaded tire credit.”.

16 (d) EFFECTIVE DATE.—The amendments made by  
17 this section shall apply to tires placed in service after De-  
18 cember 31, 2025.

19 **SEC. 3. USE OF RETREADED TIRES FOR FEDERAL FLEETS.**

20 (a) REQUIREMENT.—In any case in which a  
21 retreaded tire is available on the General Services Admin-  
22 istration tire schedule in the size, load range, and tread  
23 designation desired, the head of an agency shall order such  
24 tire instead of a new, not retread-able tire.

1       (b) FAR REVISION.—Not later than 1 year after the  
2 date of the enactment of this Act, the Federal Acquisition  
3 Regulatory Council shall amend the Federal Acquisition  
4 Regulation to include the requirements of this section.

5       (c) AGENCY DEFINED.—The term “agency” has the  
6 meaning given the term “executive agency” in section 133  
7 of title 41, United States Code.