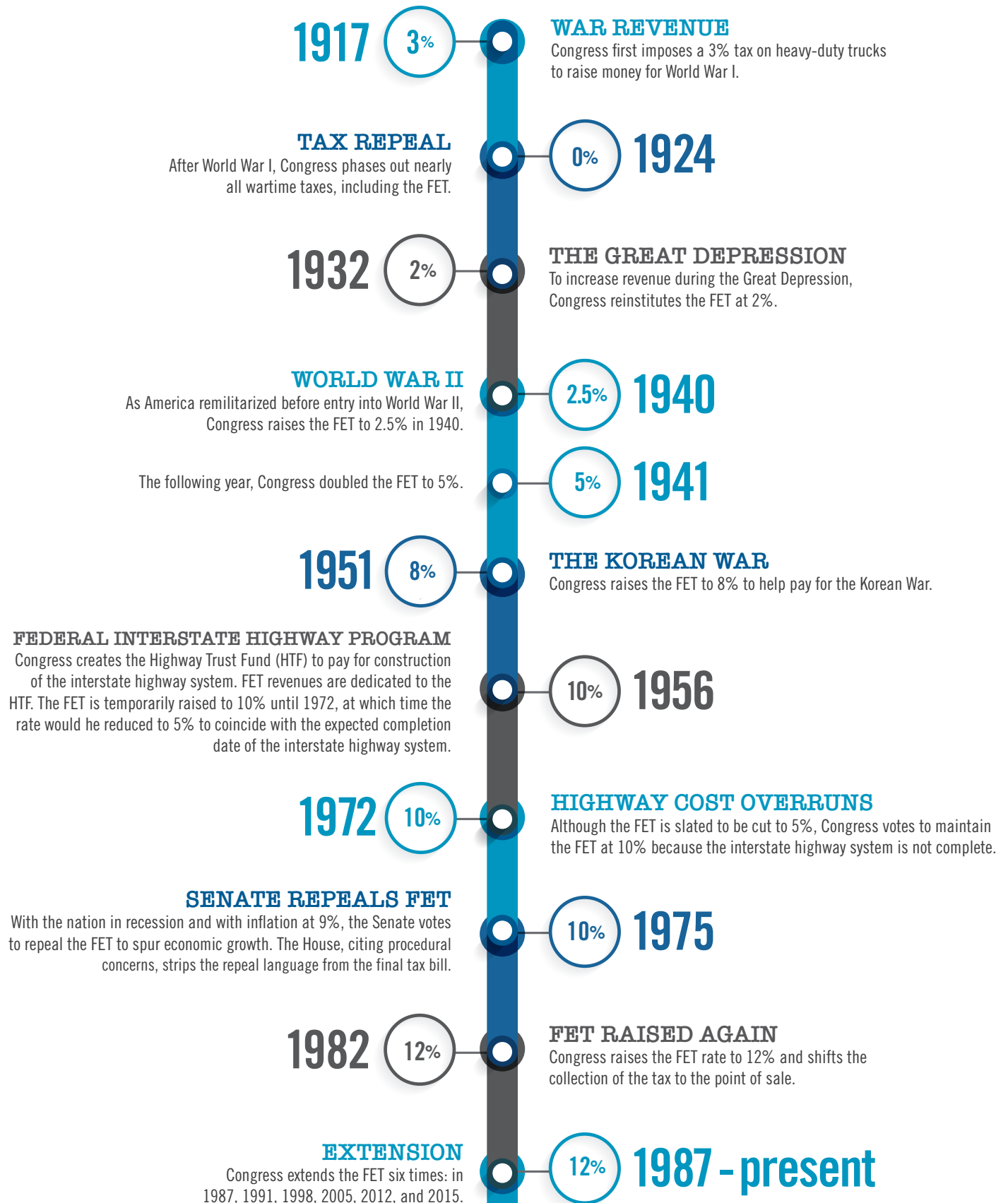


# History of the Federal Excise Tax (FET) on Heavy-Duty Trucks

In 1917, the federal government began collecting a tax on almost every heavy-duty truck. Over the course of a century, the FET on heavy-duty trucks has been raised and lowered; repealed and reinstated; dedicated and extended. Today, the tax delays the purchase of cleaner, safer and fuel-efficient trucks, and is also complex to administer. Congress has not revisited the tax since 1982 to ascertain whether this 12 percent levy is an effective and efficient means to raise revenue from the transportation sector.



# TIME TO MODERNIZE THE TRUCK FLEET



The FET is set to expire in 2022, and Congress is expected to consider a transportation infrastructure bill later this year. This bill presents an opportunity for Congress to put cleaner, safer trucks on the road by asking whether a 12 percent excise tax on heavy-duty trucks, which was first levied at the beginning of the last century, is still the most effective and efficient way to raise revenue for America's modern infrastructure needs.

Is the FET  
the most effective  
and efficient way  
to raise revenue  
for the highway  
trust fund?



**AMERICAN TRUCK DEALERS**

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