

114TH CONGRESS
2D SESSION

H. R. 5994

To amend the Internal Revenue Code of 1986 to extend biodiesel and renewable diesel incentives.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 12, 2016

Mrs. BLACK 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 extend biodiesel and renewable diesel incentives.

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 “Biodiesel and Renew-
5 able Diesel Incentive Extension Act of 2016”.

6 **SEC. 2. EXTENSION OF BIODIESEL AND RENEWABLE DIE-**
7 **SEL INCENTIVES.**

8 (a) **INCOME TAX CREDIT.**—Subsection (g) of section
9 40A of the Internal Revenue Code of 1986 is amended

1 by striking “December 31, 2016” and inserting “Decem-
2 ber 31, 2018”.

3 (b) EXCISE TAX INCENTIVES.—

4 (1) IN GENERAL.—Section 6426(c)(6) of such
5 Code is amended by striking “December 31, 2016”
6 and inserting “December 31, 2018”.

7 (2) PAYMENTS.—Section 6427(e)(6)(B) of such
8 Code is amended by striking “December 31, 2016”
9 and inserting “December 31, 2018”.

10 (c) EFFECTIVE DATE.—The amendments made by
11 this section shall apply to fuel sold or used after December
12 31, 2016.

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