

109TH CONGRESS
1ST SESSION

H. R. 2498

To amend the Internal Revenue Code of 1986 to extend the tax incentives for the use of biodiesel through 2010.

IN THE HOUSE OF REPRESENTATIVES

MAY 19, 2005

Mr. HULSHOF (for himself, Mr. POMEROY, Mr. NUSSLE, and Mr. LEWIS of Kentucky) 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 the tax incentives for the use of biodiesel through 2010.

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. EXTENSION OF TAX INCENTIVES FOR THE USE**
4 **OF BIODIESEL.**

5 (a) CREDIT FOR BIODIESEL USED AS A FUEL.—Sub-
6 section (e) of section 40A of the Internal Revenue Code
7 of 1986 (relating to termination) is amended by striking
8 “2006” and inserting “2010”.

1 (b) BIODIESEL MIXTURE CREDIT.—Paragraph (6) of
2 section 6426(c) of such Code (relating to termination) is
3 amended by striking “2006” and inserting “2010”.

4 (c) BIODIESEL USED TO PRODUCE BIODIESEL MIX-
5 TURES.—Subparagraph (B) of section 6427(e)(3) of such
6 Code (relating to termination) is amended by striking
7 “2006” and inserting “2010”.

8 (d) EFFECTIVE DATE.—The amendments made by
9 this section shall take effect on the date of the enactment
10 of this Act.

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