

109TH CONGRESS
2D SESSION

H. R. 4756

To amend the Internal Revenue Code of 1986 to limit the agri-biodiesel credit to oils produced from plants and animals.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 15, 2006

Mr. BUTTERFIELD (for himself, Mr. JONES of North Carolina, Mr. BISHOP of Georgia, and Mr. BERRY) 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 limit the agri-biodiesel credit to oils produced from plants and animals.

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. AGRI-BIODIESEL CREDIT LIMITED TO OILS**
4 **PRODUCED FROM PLANTS AND ANIMALS.**

5 (a) IN GENERAL.—Paragraph (2) of section 40A(d)
6 of the Internal Revenue Code of 1986 (defining agri-bio-
7 diesel) is amended to read as follows:

8 “(2) AGRI-BIODIESEL.—The term ‘agri-bio-
9 diesel’ means biodiesel derived solely from virgin
10 oils—

1 “(A) from esters derived from corn, soy-
2 beans, sunflower seeds, cottonseeds, canola,
3 crambe, rapeseeds, safflowers, flaxseeds, rice
4 bran, and mustard seeds, and

5 “(B) from animal fats.”.

6 (b) EFFECTIVE DATE.—The amendment made by
7 this section shall apply to biodiesel sold after the date of
8 the enactment of this Act in taxable years ending after
9 such date.

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