

109TH CONGRESS  
2D SESSION

# H. R. 5226

To repeal certain tax provisions of the Energy Policy Act of 2005.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2006

Ms. DEGETTE (for herself and Mr. MARKEY) introduced the following bill;  
which was referred to the Committee on Ways and Means

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## A BILL

To repeal certain tax provisions of the Energy Policy Act  
of 2005.

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 “Energy Fairness Act  
5       of 2006”.

6       **SEC. 2. REPEAL OF CERTAIN TAX PROVISIONS OF THE EN-**  
7       **ERGY POLICY ACT OF 2005.**

8       (a) REPEAL.—The following provisions, and amend-  
9       ments made by such provisions, of the Energy Policy Act  
10      of 2005 are hereby repealed:

1           (1) Section 1321 (relating to extension of credit  
2           for producing fuel from nonconventional source for  
3           facilities producing coke or coke gas).

4           (2) Section 1323 (relating to temporary expens-  
5           ing for equipment used in refining of liquid fuels).

6           (3) Section 1324 (relating to pass through to  
7           owners of deduction for capital costs incurred by  
8           small refiner cooperatives in complying with Envi-  
9           ronmental Protection Agency sulfur regulations).

10          (4) Section 1325 (relating to natural gas dis-  
11          tribution lines treated as 15-year property).

12          (5) Section 1326 (relating to natural gas gath-  
13          ering lines treated as 7-year property).

14          (6) Section 1327 (relating to non-application of  
15          arbitrage rules to prepayments for natural gas).

16          (7) Section 1328 (relating to determination of  
17          small refiner exception to oil depletion deduction).

18          (8) Section 1329 (relating to amortization of  
19          geological and geophysical expenditures).

20          (b) ADMINISTRATION OF INTERNAL REVENUE CODE  
21          OF 1986.—The Internal Revenue Code of 1986 shall be  
22          applied and administered as if the provisions, and amend-  
23          ments, specified in subsection (a) had never been enacted.

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