

109TH CONGRESS
2D SESSION

S. 2309

To amend the Internal Revenue Code of 1986 to modify the definition
of agri-biodiesel.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 16, 2006

Mr. HARKIN introduced the following bill; which was read twice and referred
to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify
the definition of agri-biodiesel.

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. MODIFICATION OF DEFINITION OF AGRI-BIO-**
4 **DIESEL.**

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

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

1 “(A) virgin vegetable oils—

2 “(i) from corn, soybeans, sunflower
3 seeds, cottonseeds, canola, crambe,
4 rapeseeds, safflowers, flaxseeds, rice bran,
5 and mustard seeds, and

6 “(ii) which have a cloud point of 45
7 degrees or less, and

8 “(B) animal fats.”.

9 (b) EFFECTIVE DATE.—The amendment made by
10 this section shall apply to fuel sold or used after the date
11 of the enactment of this Act.

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