

110TH CONGRESS
1ST SESSION

H. R. 196

To amend the Internal Revenue Code of 1986 to make permanent certain tax incentives for ethanol and biodiesel used as a fuel, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 4, 2007

Mr. POMEROY (for himself and Mr. HULSHOF) 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 make permanent certain tax incentives for ethanol and biodiesel used as a fuel, and for other purposes.

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 “Renewable Fuels and
5 Energy Independence Promotion Act of 2007”.

6 **SEC. 2. CREDITS FOR ALCOHOL AND BIODIESEL USED AS A**
7 **FUEL MADE PERMANENT.**

8 (a) INCOME TAX.—

1 (1) ALCOHOL.—Section 40 of the Internal Rev-
2 enue Code of 1986 (relating to alcohol used as a
3 fuel) is amended by striking subsection (e).

4 (2) BIODIESEL.—Section 40A of such Code (re-
5 lating to biodiesel and renewable diesel used as fuel)
6 is amended by striking subsection (g).

7 (b) EXCISE TAX.—

8 (1) ALCOHOL MIXTURE USED AS A FUEL.—
9 Subsection (b) of section 6426 of such Code (relat-
10 ing to alcohol fuel mixture credit) is amended by
11 striking paragraph (5).

12 (2) BIODIESEL MIXTURE USED AS A FUEL.—
13 Subsection (c) of section 6426 of such Code (relat-
14 ing to biodiesel mixture credit) is amended by strik-
15 ing paragraph (6).

16 (3) ALCOHOL AND BIODIESEL MIXTURES NOT
17 USED FOR TAXABLE PURPOSES.—Paragraph (5) of
18 section 6427(e) of such Code is amended—

19 (A) by striking subparagraphs (A) and
20 (B),

21 (B) by redesignating subparagraphs (C)
22 and (D) as subparagraphs (A) and (B), respec-
23 tively, and

1 (C) in subparagraph (A), as so redesign-
2 nated, by striking “subparagraph (D)” and in-
3 serting “subparagraph (B)”.

4 **SEC. 3. ETHANOL TARIFF SCHEDULE.**

5 Headings 9901.00.50 and 9901.00.52 of the Har-
6 monized Tariff Schedule of the United States are each
7 amended in the effective period column by striking the text
8 and inserting “On and after the date of the enactment
9 of the Renewable Fuels and Energy Independence Pro-
10 motion Act of 2007”.

○