

110TH CONGRESS
1ST SESSION

H. R. 2361

To amend the Internal Revenue Code of 1986 to disallow the credit for renewable diesel in the case of fuel coproduced with petroleum, natural gas, or coal feedstocks.

IN THE HOUSE OF REPRESENTATIVES

MAY 17, 2007

Mr. DOGGETT (for himself, Mr. HULSHOF, Mr. LARSON of Connecticut, Mr. ANDREWS, Mr. BECERRA, Mr. BISHOP of New York, Mr. BLUMENAUER, Mr. BRALEY of Iowa, Ms. CORRINE BROWN of Florida, Mr. CARNAHAN, Ms. CARSON, Ms. CLARKE, Mr. CLAY, Mr. CLEAVER, Mr. CONYERS, Mr. CROWLEY, Mr. DEFazio, Ms. DELAURO, Mr. ELLISON, Mr. EMANUEL, Mr. FARR, Mr. FILNER, Mr. FORTENBERRY, Mr. GRIJALVA, Mr. HARE, Mr. HINCHEY, Mr. INSLEE, Ms. KAPTUR, Ms. KILPATRICK, Mr. KIND, Ms. LEE, Mr. LEVIN, Mr. LEWIS of Georgia, Mr. LIPINSKI, Mr. LOEBSACK, Mr. McDERMOTT, Mr. MCGOVERN, Mr. McNULTY, Mr. OBERSTAR, Mr. PASCRELL, Ms. SCHWARTZ, Ms. SLAUGHTER, Ms. SOLIS, Mr. STARK, Ms. SUTTON, Mr. TIERNEY, Mr. VAN HOLLEN, Ms. VELÁZQUEZ, Ms. WATSON, Mr. WELCH of Vermont, Mr. WAXMAN, Ms. WATERS, Mrs. CAPPS, Ms. SCHAKOWSKY, and Ms. WOOLSEY) 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 disallow the credit for renewable diesel in the case of fuel coproduced with petroleum, natural gas, or coal feedstocks.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Responsible Renewable
3 Energy Tax Credit Act of 2007”.

4 **SEC. 2. DISALLOWANCE OF RENEWABLE DIESEL CREDIT**
5 **FOR FUEL COPRODUCED WITH CERTAIN**
6 **FEEDSTOCKS.**

7 (a) COPRODUCTION WITH PETROLEUM FEED-
8 STOCK.—Paragraph (3) of section 40A(f) of the Internal
9 Revenue Code of 1986 (defining renewable diesel) is
10 amended by adding at the end the following flush sen-
11 tence:

12 “Such term does not include any fuel derived from
13 coprocessing biomass with a feedstock which is not
14 biomass. For purposes of this paragraph, the term
15 ‘biomass’ has the meaning given such term by sec-
16 tion 45K(c)(3).”.

17 (b) CONFORMING AMENDMENT.—Section 40A(f)(3)
18 of such Code is amended by striking “(as defined in sec-
19 tion 45K(c)(3))”.

20 (c) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to fuel produced after June 30,
22 2007.

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