

110TH CONGRESS
1ST SESSION

H. R. 825

To amend the Internal Revenue Code of 1986 to extend and expand tax incentives for renewable fuels.

IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2007

Mr. WELLER of Illinois 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 extend and expand tax incentives for renewable fuels.

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. EXTENSION OF ALTERNATIVE TECHNOLOGY**

4 **VEHICLE CREDIT.**

5 Subsection (j) of section 30B of the Internal Revenue
6 Code of 1986 (relating to alternative motor vehicle credit)
7 is amended to read as follows:

8 “(j) **TERMINATION.**—This section shall not apply to
9 any property purchased after December 31, 2014.”.

1 **SEC. 2. EXTENSION AND EXPANSION OF ALTERNATIVE**
 2 **FUEL VEHICLE REFUELING PROPERTY CRED-**
 3 **IT.**

4 (a) **EXTENSION.**—Subsection (g) of section 30C of
 5 the Internal Revenue Code of 1986 is amended to read
 6 as follows:

7 “(g) **TERMINATION.**—This section shall not apply to
 8 any property placed in service after December 31, 2024.”.

9 (b) **INCREASE.**—Subsection (a) of section 30C of
 10 such Code is amended to read as follows:

11 “(a) **CREDIT ALLOWED.**—There shall be allowed as
 12 a credit against the tax imposed by this chapter for the
 13 taxable year an amount equal to the applicable percentage
 14 of the cost of any qualified alternative fuel vehicle refuel-
 15 ing property placed in service by the taxpayer during the
 16 taxable year.

17 “(b) **APPLICABLE PERCENTAGE.**—For purposes of
 18 subsection (a), the applicable percentage is—

“In the case of taxable years beginning dur- ing:	The applicable percentage is:
2007 through 2011	75 percent
2012 through 2016	50 percent
2017 through 2025	25 percent.”.

19 (c) **EFFECTIVE DATE.**—The amendments made by
 20 this section shall apply to property placed in service after
 21 the date of the enactment of this Act.

1 **SEC. 3. EXTENSION OF VOLUMETRIC EXCISE TAX CREDIT**
2 **FOR ALTERNATIVE FUELS; ALTERNATIVE**
3 **FUEL MIXTURE CREDIT.**

4 (a) VOLUMETRIC EXCISE TAX CREDIT.—Paragraph
5 (4) of section 6426(d) of the Internal Revenue Code of
6 1986 is amended to read as follows:

7 “(4) TERMINATION.—This subsection shall not
8 apply to any sale or use after September 30, 2014.”.

9 (b) ALTERNATIVE FUEL MIXTURE CREDIT.—Para-
10 graph (3) of section 6426(e) of such Code is amended to
11 read as follows:

12 “(3) TERMINATION.—This subsection shall not
13 apply to any sale or use for any period after Sep-
14 tember 30, 2014.”.

15 (c) CONFORMING AMENDMENT.—Paragraph (5) of
16 section 6427(e) of such Code is amended by adding “and”
17 at the end of subparagraph (B), by striking subpara-
18 graphs (C) and (D) and inserting the following new sub-
19 paragraph:

20 “(C) any alternative fuel or alternative fuel
21 mixture (as defined in subsection (d)(2) or
22 (e)(3) of section 6426) sold or used after Sep-
23 tember 30, 2014.”.

24 (d) BIODIESEL PRODUCER CREDIT.—Subsection (g)
25 of section 40A of such Code is amended by striking “De-
26 cember 31, 2008” and inserting “December 31, 2024”.

1 (e) SMALL ETHANOL PRODUCER CREDIT.—Para-
2 graph (1) of section 40(e) of such Code is amended by
3 adding at the end the following flush sentence:

4 “In the case of the small ethanol producer credit
5 under subsection (a)(3), the preceding sentence shall
6 be applied by substituting ‘December 31, 2024’ for
7 ‘December 31, 2010’ and by substituting ‘January
8 1, 2025’ for ‘January 1, 2011’.”.

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