

110TH CONGRESS
1ST SESSION

S. 872

To amend the Internal Revenue Code of 1986 to extend the excise tax provisions and income tax credit for biodiesel.

IN THE SENATE OF THE UNITED STATES

MARCH 14, 2007

Mrs. LINCOLN (for herself and Mr. COLEMAN) 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 extend the excise tax provisions and income tax credit for 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. EXTENSION OF EXCISE TAX PROVISIONS AND**
4 **INCOME TAX CREDIT FOR BIODIESEL**

5 (a) IN GENERAL.—Sections 40A(g), 6426(c)(6), and
6 6427(e)(5)(B) of the Internal Revenue Code of 1986 are
7 each amended by striking “2008” and inserting “2017”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect on the date of the enactment
3 of this Act.

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