

111TH CONGRESS
2D SESSION

H. R. 4940

To amend the Internal Revenue Code of 1986 to extend certain tax incentives for alcohol used as fuel and to amend the Harmonized Tariff Schedule of the United States to extend additional duties on ethanol.

IN THE HOUSE OF REPRESENTATIVES

MARCH 25, 2010

Mr. POMEROY (for himself, Mr. SHIMKUS, Ms. HERSETH SANDLIN, Mr. JOHNSON of Illinois, Mr. LATHAM, Mr. HARE, Mr. PETERSON, Mr. BRALEY of Iowa, Mr. LOEBSACK, Mr. BOSWELL, Mr. KING of Iowa, Mr. WALZ, Mr. SCHOCK, Mr. LEE of New York, Ms. MARKEY of Colorado, Mr. MOORE of Kansas, Mr. SALAZAR, Mrs. HALVORSON, Mr. GRAVES, Mr. ELLSWORTH, Mr. DAVIS of Illinois, Mrs. EMERSON, Mr. DAVIS of Alabama, Mr. LUETKEMEYER, Mr. TERRY, Ms. KAPTUR, Mr. COSTELLO, Mr. HILL, Mr. FOSTER, and Mr. KIRK) 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 certain tax incentives for alcohol used as fuel and to amend the Harmonized Tariff Schedule of the United States to extend additional duties on ethanol.

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 Rein-
5 vestment Act”.

1 **SEC. 2. EXTENSION OF INCOME TAX CREDIT FOR ALCOHOL**
2 **USED AS FUEL.**

3 (a) IN GENERAL.—Paragraph (1) of section 40(e) of
4 the Internal Revenue Code of 1986 is amended—

5 (1) by striking “December 31, 2010” in sub-
6 paragraph (A) and inserting “December 31, 2015”,
7 and

8 (2) by striking “January 1, 2011” in subpara-
9 graph (B) and inserting “January 1, 2016”.

10 (b) CELLULOSIC BIOFUEL.—Subparagraph (H) of
11 section 40(b)(6) of such Code is amended by striking
12 “January 1, 2013” and inserting “January 1, 2016”.

13 (c) REDUCED AMOUNT FOR ETHANOL BLENDERS.—
14 Paragraph (2) of section 40(h) of such Code is amended
15 by striking “2010” and inserting “2015”.

16 (d) EFFECTIVE DATE.—The amendments made by
17 this section shall take effect on the date of the enactment
18 of this Act.

19 **SEC. 3. EXTENSION OF EXCISE TAX CREDIT FOR ALCOHOL**
20 **USED AS FUEL.**

21 (a) IN GENERAL.—Paragraph (6) of section 6426(b)
22 of the Internal Revenue Code of 1986 is amended by strik-
23 ing “December 31, 2010” and inserting “December 31,
24 2015”.

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

4 **SEC. 4. EXTENSION OF ADDITIONAL DUTIES ON ETHANOL.**

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 “1/1/
8 2011” and inserting “1/1/2016”.

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