

111TH CONGRESS  
2D SESSION

# S. 3440

To amend the Internal Revenue Code of 1986 to extend the incentives  
for biodiesel and renewable diesel.

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IN THE SENATE OF THE UNITED STATES

MAY 27 (legislative day, MAY 26), 2010

Mr. GRASSLEY introduced the following bill; which was read twice and referred  
to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to extend  
the incentives for biodiesel and renewable diesel.

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 “Emergency Biodiesel  
5 Tax Incentive Extension Act of 2010”.

6 **SEC. 2. INCENTIVES FOR BIODIESEL AND RENEWABLE DIE-**  
7 **SEL.**

8 (a) CREDITS FOR BIODIESEL AND RENEWABLE DIE-  
9 SEL USED AS FUEL.—Subsection (g) of section 40A of  
10 the Internal Revenue Code of 1986 is amended by striking

1 “December 31, 2009” and inserting “December 31,  
2 2010”.

3 (b) EXCISE TAX CREDITS AND OUTLAY PAYMENTS  
4 FOR BIODIESEL AND RENEWABLE DIESEL FUEL MIX-  
5 TURES.—

6 (1) Paragraph (6) of section 6426(c) of the In-  
7 ternal Revenue Code of 1986 is amended by striking  
8 “December 31, 2009” and inserting “December 31,  
9 2010”.

10 (2) Subparagraph (B) of section 6427(e)(6) of  
11 the Internal Revenue Code of 1986 is amended by  
12 striking “December 31, 2009” and inserting “De-  
13 cember 31, 2010”.

14 (c) EFFECTIVE DATE.—The amendments made by  
15 this section shall apply to fuel sold or used after December  
16 31, 2009.

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