

114TH CONGRESS
2D SESSION

H. R. 6228

To amend the Internal Revenue Code of 1986 to extend and modify the
alternative fuel and alternative fuel mixture credits.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. BOUSTANY 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 modify the alternative fuel and alternative fuel mix-
ture credits.

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 AND MODIFICATION OF ALTER-**
4 **NATIVE FUEL AND ALTERNATIVE FUEL MIX-**
5 **TURE CREDITS.**

6 (a) EXTENSION AND ALTERNATIVE FUEL AND AL-
7 TERNATIVE FUEL MIXTURE CREDITS.—

8 (1) ALTERNATIVE FUEL CREDIT.—Section
9 6426(d)(5) of the Internal Revenue Code of 1986 is

1 amended by striking “December 31, 2016” and in-
 2 serting “December 31, 2021”.

3 (2) ALTERNATIVE FUEL MIXTURE CREDIT.—
 4 Section 6426(e)(3) of such Code is amended by
 5 striking “December 31, 2016” and inserting “De-
 6 cember 31, 2021”.

7 (3) OUTLAY PAYMENTS FOR ALTERNATIVE
 8 FUELS.—Section 6427(e)(6)(C) is amended by strik-
 9 ing “December 31, 2016” and inserting “December
 10 31, 2021”.

11 (b) ALTERNATIVE FUEL CREDIT ALLOWED FOR
 12 FUEL USED IN QUALIFYING LANDSCAPE EQUIPMENT.—

13 (1) IN GENERAL.—Section 6426(d)(1) of such
 14 Code is amended by inserting “sold by the taxpayer
 15 for use as fuel in qualifying landscape equipment,”
 16 after “in aviation,”.

17 (2) QUALIFYING LANDSCAPE EQUIPMENT.—
 18 Section 6426(d) of such Code, as amended by sub-
 19 section (a)(1), is amended by redesignating para-
 20 graphs (4) and (5) as paragraphs (5) and (6), re-
 21 spectively, and by inserting after paragraph (3) the
 22 following new paragraph:

23 “(4) QUALIFYING LANDSCAPE EQUIPMENT.—
 24 For purposes of this subsection, the term ‘qualifying
 25 landscape equipment’ means any equipment which—

1 “(A) is of a type used in landscaping or
2 similar activities,

3 “(B) is powered by an engine capable of
4 running only on alternative fuel, and

5 “(C) is not designed primarily for carrying
6 or towing persons or loads from one place to
7 another.”.

8 (c) EFFECTIVE DATE.—The amendments made by
9 this section shall apply to fuel sold or used after December
10 31, 2016.

○