

114TH CONGRESS
2D SESSION

H. R. 6290

To amend the Internal Revenue Code of 1986 to extend certain tax incentives for biodiesel, renewable diesel, and alternative fuels.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 28, 2016

Mr. VALADAO (for himself and Mr. COSTA) 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 biodiesel, renewable diesel, and alternative 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 BIODIESEL AND RENEWABLE**
4 **DIESEL INCENTIVES.**

5 (a) INCOME TAX CREDIT.—

6 (1) IN GENERAL.—Subsection (g) of section
7 40A of the Internal Revenue Code of 1986 is
8 amended by striking “December 31, 2016” and in-
9 serting “December 31, 2018”.

1 (2) EFFECTIVE DATE.—The amendment made
2 by this subsection shall apply to fuel sold or used
3 after December 31, 2016.

4 (b) EXCISE TAX INCENTIVES.—

5 (1) IN GENERAL.—Section 6426(c)(6) of such
6 Code is amended by striking “December 31, 2016”
7 and inserting “December 31, 2018”.

8 (2) PAYMENTS.—Section 6427(e)(6)(B) of such
9 Code is amended by striking “December 31, 2016”
10 and inserting “December 31, 2018”.

11 (3) EFFECTIVE DATE.—The amendments made
12 by this subsection shall apply to fuel sold or used
13 after December 31, 2016.

14 **SEC. 2. EXTENSION OF EXCISE TAX CREDITS RELATING TO**
15 **ALTERNATIVE FUELS.**

16 (a) EXTENSION OF ALTERNATIVE FUELS EXCISE
17 TAX CREDITS.—

18 (1) IN GENERAL.—Sections 6426(d)(5) and
19 6426(e)(3) of the Internal Revenue Code of 1986
20 are each amended by striking “December 31, 2016”
21 and inserting “December 31, 2018”.

22 (2) OUTLAY PAYMENTS FOR ALTERNATIVE
23 FUELS.—Section 6427(e)(6)(C) of such Code is
24 amended by striking “December 31, 2016” and in-
25 serting “December 31, 2018”.

1 (b) **EFFECTIVE DATE.**—The amendments made by
2 this section shall apply to fuel sold or used after December
3 31, 2016.

