II

119TH CONGRESS
1ST SESSION

S. 3297

To amend the Internal Revenue Code of 1986 to temporarily reinstate the biodiesel fuels credit, and for other purposes.

IN THE SENATE OF THE UNITED STATES

DECEMBER 2, 2025

Mrs. BLACKBURN 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 temporarily reinstate the biodiesel fuels credit, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the ‘‘Consumer Relief and Opportunities for Producers Act’’ or the ‘‘CROP Act’’.

SEC. 2. TEMPORARY REINSTATEMENT OF BIODIESEL FUELS CREDIT.

(a) IN GENERAL.—Section 40A(g) of the Internal Revenue Code of 1986 is amended by striking ‘‘December 31, 2024’’ and inserting ‘‘May 31, 2026’’.

(b) NO DOUBLE BENEFIT.—Section 40A of the Internal Revenue Code of 1986, as amended by subsection (a), is further amended—

(1) by redesignating subsection (g) as subsection (h), and

(2) by inserting after subsection (f) the following new subsection:

"(g) NO DOUBLE BENEFIT.—Except as provided under subsection (b)(4)(D), no credit shall be determined under this section with respect to any fuel for which a credit determined under section 45Z is allowed under section 38.".

(c) CONFORMING AMENDMENTS.—

(1) Section 6426(c)(6) of the Internal Revenue Code of 1986 is amended by striking "December 31, 2024" and inserting "May 31, 2026".

(2) Section 6427(e)(6)(B) of such Code is amended by striking "December 31, 2024" and inserting "May 31, 2026".

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel used or sold after November 30, 2025.

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