

115TH CONGRESS  
1ST SESSION

# H. R. 3264

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

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## IN THE HOUSE OF REPRESENTATIVES

JULY 17, 2017

Mrs. BLACK (for herself, Mr. KIND, Mr. VALADAO, and Mr. COSTA) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to extend and modify 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. SHORT TITLE.**

4 This Act may be cited as the “Biodiesel, Renewable  
5 Diesel, and Alternative Fuels Extension Act of 2017”.

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

8 (a) INCOME TAX CREDIT.—

1           (1) EXTENSION.—Subsection (g) of section 40A  
2 of the Internal Revenue Code of 1986 is amended by  
3 striking “December 31, 2016” and inserting “De-  
4 cember 31, 2021”.

5           (2) PHASEDOWN.—Subsection (b) of section  
6 40A of such Code is amended by adding at the end  
7 the following:

8           “(5) PHASEDOWN.—In the case of taxable  
9 years beginning after 2018, paragraphs (1)(A) and  
10 (2)(A) shall each be applied by substituting for  
11 ‘\$1.00’ the following:

12                   “(A) ‘\$0.75’ for taxable years beginning in  
13 2019, and

14                   “(B) ‘\$0.50’ for taxable years beginning  
15 after 2019.”.

16 (b) EXCISE TAX INCENTIVES.—

17           (1) CREDIT.—Paragraph (6) of section 6426(c)  
18 of such Code is amended by striking “December 31,  
19 2016” and inserting “December 31, 2021”.

20           (2) PAYMENTS.—Subparagraph (B) of section  
21 6427(e)(6) of such Code is amended by striking  
22 “December 31, 2016” and inserting “December 31,  
23 2021”.

24           (3) PHASEDOWN.—Paragraph (2) of section  
25 6426(c) of such Code is amended by inserting before

1 the period at the end the following: “(\$0.75 for fuel  
2 sold or used in 2019 and \$0.50 for fuel sold or used  
3 after 2019)”.

4 (c) EFFECTIVE DATE.—The amendments made by  
5 this section shall apply to fuel sold or used after December  
6 31, 2016.

7 **SEC. 3. EXTENSION OF EXCISE TAX CREDITS RELATING TO**  
8 **ALTERNATIVE FUELS.**

9 (a) EXTENSION OF ALTERNATIVE FUELS EXCISE  
10 TAX CREDITS.—

11 (1) IN GENERAL.—Paragraph (5) of section  
12 6426(d) and paragraph (3) of section 6426(e) of the  
13 Internal Revenue Code of 1986 are each amended by  
14 striking “December 31, 2016” and inserting “De-  
15 cember 31, 2021”.

16 (2) OUTLAY PAYMENTS FOR ALTERNATIVE  
17 FUELS.—Subparagraph (C) of section 6427(e)(6) of  
18 such Code is amended by striking “December 31,  
19 2016” and inserting “December 31, 2021”.

20 (3) PHASEDOWN.—

21 (A) ALTERNATIVE FUEL CREDIT.—Para-  
22 graph (1) of section 6426(d) of such Code is  
23 amended by inserting “(37.5 cents for fuel sold  
24 or used in 2019 and 25 cents for fuel sold or  
25 used after 2019)” after “50 cents”.

1                   (B) ALTERNATIVE FUEL MIXTURE CRED-  
2                   IT.—Paragraph (1) of section 6426(e) of such  
3                   Code is amended by inserting “(37.5 cents for  
4                   fuel sold or used in 2019 and 25 cents for fuel  
5                   sold or used after 2019)” after “50 cents”.

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

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