

118TH CONGRESS  
2D SESSION

# S. 5145

To amend the Internal Revenue Code of 1986 to prohibit the use of foreign feedstocks for purposes of the clean fuel production credit, and for other purposes.

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## IN THE SENATE OF THE UNITED STATES

SEPTEMBER 24, 2024

Mr. MARSHALL (for himself, Mr. BROWN, Mr. RICKETTS, Ms. KLOBUCHAR, Mrs. FISCHER, Ms. BALDWIN, and Ms. SMITH) 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 prohibit the use of foreign feedstocks for purposes of the clean fuel production credit, and for other purposes.

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 “Farmer First Fuel  
5 Incentives Act”.

1 **SEC. 2. PROHIBITION ON FOREIGN FEEDSTOCKS FOR**  
2 **CLEAN FUEL PRODUCTION CREDIT.**

3 (a) PROHIBITION ON FOREIGN FEEDSTOCKS.—Sec-  
4 tion 45Z(f)(1)(A) of the Internal Revenue Code of 1986  
5 is amended—

6 (1) in clause (i)(II)(bb), by striking “and” at  
7 the end,

8 (2) in clause (ii), by striking the period at the  
9 end and inserting “, and”, and

10 (3) by adding at the end the following new  
11 clause:

12 “(iii) such fuel is derived from a feed-  
13 stock which was produced or grown in the  
14 United States.”.

15 (b) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to transportation fuel sold after  
17 December 31, 2024.

18 **SEC. 3. EXTENSION OF CLEAN FUEL PRODUCTION CREDIT.**

19 Section 45Z(g) of the Internal Revenue Code of 1986  
20 is amended by striking “December 31, 2027” and insert-  
21 ing “December 31, 2034”.

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