109TH CONGRESS
2D SESSION

H. R. 5650

To amend the Internal Revenue Code of 1986 to make permanent certain
tax incentives for ethanol and biodiesel used as a fuel.

_____

IN THE HOUSE OF REPRESENTATIVES

JUNE 20, 2006

Mr. HULSHOF (for himself, Mr. POMEROY, Mr. NUSSLE, Mr. PETERSON of
Minnesota, Mr. SHIMKUS, Mr. TERRY, Mr. BOSWELL, Mr. OSBORNE, Mr.
EMANUEL, Mr. MORAN of Kansas, Mr. SALAZAR, Mr. MOORE of Kansas,
and Ms. HERSETH) 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 make
permanent certain tax incentives for ethanol and bio-
diesel used as a fuel.

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 "Renewable Fuels and

5   Energy Independence Promotion Act of 2006".

6   **SEC. 2. CREDITS FOR ALCOHOL AND BIODIESEL USED AS A**

7   **FUEL MADE PERMANENT.**

8   (a) INCOME TAX.—

1   (1) ALCOHOL.—Section 40 of the Internal Rev-
2 enue Code of 1986 (relating to alcohol used as a
3 fuel) is amended by striking subsection (e).

4   (2) BIODIESEL.—Section 40A of such Code (re-
5 lating to biodiesel and renewable diesel used as fuel)
6 is amended by striking subsection (g).

7 (b) EXCISE TAX.—

8   (1) ALCOHOL MIXTURE USED AS A FUEL.—
9 Subsection (b) of section 6426 of such Code (relat-
10 ing to alcohol fuel mixture credit) is amended by
11 striking paragraph (5).

12   (2) BIODIESEL MIXTURE USED AS A FUEL.—
13 Subsection (c) of section 6426 of such Code (relat-
14 ing to biodiesel mixture credit) is amended by strik-
15 ing paragraph (6).

16   (3) ALCOHOL AND BIODIESEL MIXTURES NOT
17 USED FOR TAXABLE PURPOSES.—Paragraph (5) of
18 section 6427(e) of such Code, as amended by the
19 Safe, Accountable, Flexible, Efficient Transportation
20 Equity Act: A Legacy for Users, is amended—

21   (A) by striking subparagraphs (A) and
22   (B),

23   (B) by redesignating subparagraphs (C)
24   and (D) as subparagraphs (A) and (B), respec-
25   tively, and

1   (C) in subparagraph (A), as so redesig-
2   nated, by striking "subparagraph (D)" and in-
3   serting "subparagraph (B)".

○