

104<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 2474

To amend the Internal Revenue Code of 1986 to provide a 2-year extension of the tax incentives for the use of alcohol as a fuel.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 12, 1995

Mr. DURBIN (for himself, Mr. LEACH, Mr. POSHARD, Mr. JOHNSON of South Dakota, and Mr. ROEMER) 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 provide a 2-year extension of the tax incentives for the use of alcohol 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. EXTENSION OF INCENTIVES FOR ALCOHOL**  
4 **USED AS A FUEL.**

5 (a) EXTENSION OF INCOME TAX CREDIT.—Para-  
6 graph (1) of section 40(e) of the Internal Revenue Code  
7 of 1986 (relating to credit for alcohol used as fuel) is  
8 amended—

1 (1) by striking “2000” and inserting “2002”,  
2 and

3 (2) by striking “2001” and inserting “2003”.

4 (b) FUEL TAX RATE REDUCTIONS.—The following  
5 provisions of such Code are each amended by striking  
6 “2000” and inserting “2002”:

7 (1) Subsections (b)(2)(C) and (k)(3) of section  
8 4041.

9 (2) Paragraph (8) of section 4081(c).

10 (3) Paragraph (5) of section 4091(c).

11 (c) REFUNDS.—Paragraph (4) of section 6427(f) of  
12 such Code is amended by striking “1995” and inserting  
13 “2002”.

14 (d) CONFORMING AMENDMENTS TO TARIFF SCHED-  
15 ULE.—

16 (1) Heading 9901.00.50 of the Harmonized  
17 Tariff Schedule of the United States (19 U.S.C.  
18 3007) is amended in the effective period column by  
19 striking “10/1/2000” each place it appears and in-  
20 serting “10/1/2002”.

21 (2) Heading 9901.00.52 of the Harmonized Tariff  
22 Schedule of the United States is amended in the ef-  
23 fective period column by striking “10/1/2000” each  
24 place it appears and inserting “10/1/2002”.

1       (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on September 30, 1995.

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