

112TH CONGRESS
1ST SESSION

H. R. 1188

To amend the Internal Revenue Code of 1986 to terminate incentives for alcohol fuels.

IN THE HOUSE OF REPRESENTATIVES

MARCH 17, 2011

Mr. LANCE (for himself, Mr. BLUMENAUER, Mr. FLAKE, Mr. DEFazio, Mr. McCLINTOCK, Ms. WOOLSEY, and Mr. HANNA) 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 terminate incentives for alcohol 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 “Repeal Ethanol Sub-
5 sidies Today Act of 2011”.

6 **SEC. 2. TERMINATION OF INCENTIVES FOR ALCOHOL**
7 **FUELS.**

8 (a) **TERMINATION OF EXCISE TAX CREDIT FOR AL-**
9 **COHOL FUEL MIXTURES.**—Sections 6426(b)(6) and
10 6427(e)(6)(A) of the Internal Revenue Code of 1986 are

1 each amended by striking “December 31, 2011” and in-
 2 serting “the date of the enactment of the Repeal Ethanol
 3 Subsidies Today Act of 2011”.

4 (b) TERMINATION OF INCOME TAX CREDIT FOR AL-
 5 COHOL USED AS FUEL.—Paragraph (1) of section 40(e)
 6 of the Internal Revenue Code of 1986 is amended by strik-
 7 ing “to any sale or use—” and all that follows and insert-
 8 ing “for any period after the date of the enactment of the
 9 Repeal Ethanol Subsidies Today Act of 2011”.

10 (c) ELIMINATION OF REDUCED INCOME TAX CREDIT
 11 FOR ETHANOL.—The table contained in section 40(h)(2)
 12 of the Internal Revenue Code of 1986 is amended—

13 (1) by striking “2011” and inserting “the en-
 14 actment date of the Volumetric Ethanol Excise Tax
 15 Credit Repeal Act”, and

16 (2) by adding at the end the following:

“After such enactment date zero zero”.

17 (d) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to any sale, use, or removal for
 19 any period after the date of the enactment of the Act.

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