

114TH CONGRESS
2D SESSION

H. R. 5004

To amend the Internal Revenue Code of 1986 to disallow certain biodiesel and alternative fuel tax credits for fuels derived from animal fats.

IN THE HOUSE OF REPRESENTATIVES

APRIL 20, 2016

Mr. WEBER of Texas (for himself, Mr. SESSIONS, Mr. YOHO, Mr. GOHMERT, Mr. OLSON, Mr. FARENTHOLD, and Mr. BABIN) 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 disallow certain biodiesel and alternative fuel tax credits for fuels derived from animal fats.

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 “Stop Animal Fat Tax
5 Credits Act of 2016”.

6 **SEC. 2. DISALLOWANCE OF BIODIESEL AND ALTERNATIVE**
7 **FUEL CREDITS FOR FUELS DERIVED FROM**
8 **ANIMAL FATS.**

9 (a) BIODIESEL FUELS CREDIT.—

1 (1) DEFINITION OF BIODIESEL.—Section
2 40A(d)(1) of the Internal Revenue Code of 1986 is
3 amended by striking “or animal”.

4 (2) DEFINITION OF AGRI-BIODIESEL.—Section
5 40A(d)(2) of such Code is amended by striking “,
6 and from animal fats”.

7 (3) DEFINITION OF RENEWABLE DIESEL.—Sec-
8 tion 40A(f)(3) of such Code is amended by inserting
9 “(other than animal fats)” after “biomass”.

10 (b) ALTERNATIVE FUEL MIXTURES CREDIT.—The
11 last sentence of subsection (d)(2) of section 6426 of such
12 Code is amended—

13 (1) by striking “or any” and inserting “any”;
14 and

15 (2) by inserting before the period at the end “,
16 or any fuel derived from animal fats”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall apply with respect to fuel sold or used
19 after December 31, 2016.

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