

109TH CONGRESS  
1ST SESSION

# H. R. 1255

To amend the Internal Revenue Code of 1986 to extend the tax incentives  
for biodiesel.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 10, 2005

Mr. PETERSON of Minnesota 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 extend  
the tax incentives for biodiesel.

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 BIODIESEL TAX CREDITS.**

4 (a) **IN GENERAL.**—Sections 40A(e), 6426(e)(6), and  
5 6427(e)(3)(B) of the Internal Revenue Code of 1986 are  
6 each amended by striking “2006” and inserting “2010”.

7 (b) **EFFECTIVE DATE.**—The amendments made by  
8 this section shall take effect on the date of the enactment  
9 of this Act.