

109<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# S. 2790

To repeal the fossil fuel energy tax incentives contained in the Energy Policy Act of 2005.

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IN THE SENATE OF THE UNITED STATES

MAY 11, 2006

Mr. BIDEN introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To repeal the fossil fuel energy tax incentives contained in the Energy Policy Act of 2005.

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. REPEAL OF 2005 ENERGY ACT FOSSIL FUEL EN-**  
4 **ERGY TAX INCENTIVES.**

5 (a) REPEAL.—The provisions of, and the amend-  
6 ments made by, subtitle B of title XIII of the Energy Pol-  
7 icy Act of 2005 are repealed and the Internal Revenue  
8 Code of 1986 shall be applied and administered as if such  
9 provisions and amendments had never been enacted.

1           (b) EFFECTIVE DATE.—This section shall take effect  
2 as if the provisions described in subsection (a) had never  
3 been included in the Energy Policy Act of 2005.

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