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. Babin, 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.

This Act may be cited as the “Stop Animal Fat Tax

Cred its Act of 2016”.

SEC. 2. DISALLOWANCE OF BIODIESEL AND ALTERNATIVE

FUEL CREDITS FOR FUELS DERIVED FROM

ANIMAL FATS.

(a) Biodiesel Fuels Credit.—
(1) Definition of Biodiesel.—Section 40A(d)(1) of the Internal Revenue Code of 1986 is amended by striking “or animal”.

(2) Definition of Agri-Biodiesel.—Section 40A(d)(2) of such Code is amended by striking “, and from animal fats”.

(3) Definition of Renewable Diesel.—Section 40A(f)(3) of such Code is amended by inserting “(other than animal fats)” after “biomass”.

(b) Alternative Fuel Mixtures Credit.—The last sentence of subsection (d)(2) of section 6426 of such Code is amended—

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

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

(c) Effective Date.—The amendments made by this section shall apply with respect to fuel sold or used after December 31, 2016.