

116TH CONGRESS
1ST SESSION

H. R. 5089

To amend the Internal Revenue Code of 1986 to extend the credit for
alternative fuels.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 14, 2019

Mrs. FLETCHER (for herself and Mr. MULLIN) 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 extend
the credit for alternative 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 “Alternative Fuel Tax
5 Credit Extension Act of 2019”.

6 **SEC. 2. EXTENSION OF CREDIT FOR ALTERNATIVE FUELS.**

7 (a) EXTENSION AND PHASEOUT OF ALTERNATIVE
8 FUEL CREDIT.—

1 (1) IN GENERAL.—Section 6426(d)(5) of the
2 Internal Revenue Code of 1986 is amended to read
3 as follows:

4 “(5) PHASEOUT AND TERMINATION.—

5 “(A) PHASEOUT.—For purposes of this
6 subsection, the applicable amount is—

7 “(i) 50 cents in the case of any sale
8 or use for any period before January 1,
9 2025, and

10 “(ii) 25 cents in the case of any sale
11 or use for any period after December 31,
12 2024, and before January 1, 2027.

13 “(B) TERMINATION.—This subsection
14 shall not apply to any sale or use for any period
15 after December 31, 2026.”.

16 (2) CONFORMING AMENDMENT.—Section
17 6426(d)(1) of such Code is amended by striking “50
18 cents” and inserting “the applicable amount”.

19 (b) OUTLAY PAYMENT OF ALTERNATIVE FUELS
20 CREDIT.—Section 6427(e)(6)(C) of such Code is amended
21 by striking “December 31, 2017” and inserting “Decem-
22 ber 31, 2026”.

23 (c) SPECIAL RULE.—Notwithstanding any other pro-
24 vision of law, in the case of any alternative fuel credit
25 properly determined under section 6426(d) of the Internal

1 Revenue Code of 1986 for the period beginning on Janu-
2 ary 1, 2018, and ending with the close of the last calendar
3 quarter beginning before the date of the enactment of this
4 Act, such credit shall be allowed, and any refund or pay-
5 ment attributable to such credit (including any payment
6 under section 6427(e) of such Code) shall be made, only
7 in such manner as the Secretary of the Treasury (or the
8 Secretary's delegate) shall provide. Such Secretary shall
9 issue guidance within 30 days after the date of the enact-
10 ment of this Act providing for a one-time submission of
11 claims covering periods described in the preceding sen-
12 tence. Such guidance shall provide for a 180-day period
13 for the submission of such claims (in such manner as pre-
14 scribed by such Secretary) to begin not later than 30 days
15 after such guidance is issued. Such claims shall be paid
16 by such Secretary not later than 60 days after receipt.
17 If such Secretary has not paid pursuant to a claim filed
18 under this subsection within 60 days after the date of the
19 filing of such claim, the claim shall be paid with interest
20 from such date determined by using the overpayment rate
21 and method under section 6621 of such Code.

22 (d) EFFECTIVE DATE.—The amendments made by
23 this section shall apply to fuel sold or used after December
24 31, 2017.

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