

116TH CONGRESS  
1ST SESSION

# H. R. 2059

To amend the Internal Revenue Code of 1986 to make permanent the second generation biofuel producer credit.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 3, 2019

Mrs. AXNE (for herself and Ms. FINKENAUER) 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 make permanent the second generation biofuel producer credit.

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. SECOND GENERATION BIOFUEL PRODUCER**

4 **CREDIT.**

5 (a) IN GENERAL.—Section 40(b)(6) of the Internal  
6 Revenue Code of 1986 is amended by striking subpara-  
7 graph (J).

1           (b) EFFECTIVE DATE.—The amendment made by  
2 this section shall apply to qualified second generation  
3 biofuel production after December 31, 2017.

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