

117TH CONGRESS
1ST SESSION

S. 1806

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

IN THE SENATE OF THE UNITED STATES

MAY 25, 2021

Mr. GRASSLEY (for himself, Ms. CANTWELL, Ms. ERNST, Ms. KLOBUCHAR,
Mr. MARSHALL, Mrs. SHAHEEN, Mrs. FISCHER, Mrs. MURRAY, Mr.
ROUNDS, Ms. SMITH, and Ms. HIRONO) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

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

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 “Biodiesel Tax Credit
5 Extension Act of 2021”.

6 **SEC. 2. EXTENSION OF TAX INCENTIVES FOR BIODIESEL**
7 **AND RENEWABLE DIESEL.**

8 (a) INCOME TAX CREDIT.—

1 (1) IN GENERAL.—Section 40A(g) is amended
2 by striking “December 31, 2022” and inserting
3 “December 31, 2025”.

4 (2) EFFECTIVE DATE.—The amendment made
5 by this subsection shall apply to fuel sold or used
6 after December 31, 2022.

7 (b) EXCISE TAX INCENTIVES.—

8 (1) TERMINATION.—

9 (A) IN GENERAL.—Section 6426(e)(6) is
10 amended by striking “December 31, 2022” and
11 inserting “December 31, 2025”.

12 (B) PAYMENTS.—Section 6427(e)(6)(B) is
13 amended by striking “December 31, 2022” and
14 inserting “December 31, 2025”.

15 (2) EFFECTIVE DATE.—The amendments made
16 by this subsection shall apply to fuel sold or used
17 after December 31, 2022.

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