

105TH CONGRESS  
1ST SESSION

# H. R. 2489

To amend the Internal Revenue Code of 1986 to provide that the incentives for alcohol used as a fuel shall be extended as part of any extension of fuel tax rates.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 17, 1997

Mr. LAHOOD (for himself, Mr. EWING, Mr. BARRETT of Nebraska, Mr. NUSSLE, Mr. EVANS, Mr. MINGE, Mr. SHIMKUS, Mr. WELLER, Mr. HASTERT, Mr. GUTKNECHT, Mr. MANZULLO, Mr. DAVIS of Illinois, Mr. POSHARD, Mr. LEACH, Mr. BOSWELL, Mr. GANSKE, Mr. LATHAM, Mr. MARTINEZ, Mr. COSTELLO, Mr. THUNE, Mr. CHRISTENSEN, Mrs. EMERSON, Mr. SKELTON, Mr. HULSHOF, Ms. DANNER, Ms. STABENOW, Mr. TRAFICANT, Mr. LIPINSKI, Mr. HILL, Mr. POMEROY, Mr. GUTIERREZ, Mr. YATES, Mr. PETERSON of Minnesota, and Mr. BONIOR) 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 provide that the incentives for alcohol used as a fuel shall be extended as part of any extension of fuel tax rates.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXTENSION OF INCENTIVES FOR ALCOHOL**  
2 **USED AS A FUEL.**

3 (a) **EXTENSION OF INCOME TAX CREDIT.**—Para-  
4 graph (1) of section 40(e) of the Internal Revenue Code  
5 of 1986 (relating to credit for alcohol used as fuel) is  
6 amended—

7 (1) by striking “2000” and inserting “2007 (or,  
8 if later, the date specified in section 4081(d)(1))”,  
9 and

10 (2) by striking “2001” and inserting “2008 (or,  
11 if later, the day after the date specified in section  
12 4081(d)(1))”.

13 (b) **FUEL TAX RATE REDUCTIONS.**—

14 (1) Subparagraph (C) of section 4041(b)(2) of  
15 such Code is amended by striking “2000” and in-  
16 sserting “2007 (or, if later, the day after the date  
17 specified in section 4081(d)(1))”.

18 (2) Paragraph (3) of section 4041(k) of such  
19 Code is amended by striking “2000” and inserting  
20 “2007 (or, if later, the date specified in section  
21 4081(d)(1))”.

22 (3) Paragraph (8) of section 4081(c) is amend-  
23 ed by striking “2000” and inserting “2007 (or, if  
24 later, the date specified in subsection (d)(1))”.

1           (4) Paragraph (5) of section 4091(c) is amend-  
2           ed by striking “2000” and inserting “2007 (or, if  
3           later, the date specified in subsection (b)(3)(A)(ii))”.

4           (c) REFUNDS.—Paragraph (4) of section 6427(f) of  
5           such Code is amended by striking “1999” and inserting  
6           “2006 (or, if later, the date specified in section  
7           4081(d)(1))”.

8           (d) CONFORMING AMENDMENTS TO TARIFF SCHED-  
9           ULE.—

10           (1) Heading 9901.00.50 of the Harmonized  
11           Tariff Schedule of the United States (19 U.S.C.  
12           3007) is amended in the effective period column by  
13           striking “10/1/2000” each place it appears and in-  
14           serting “10/1/2007 (or, if later, the day after the  
15           date specified in section 4081(d)(1) of the Internal  
16           Revenue Code of 1986)”.

17           (2) Heading 9901.00.52 of the Harmonized Tariff  
18           Schedule of the United States is amended in the ef-  
19           fective period column by striking “10/1/2000” each  
20           place it appears and inserting “10/1/2007” (or, if  
21           later, the day after the date specified in section  
22           4081(d)(1) of the Internal Revenue Code of 1986)”.

1           (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall take effect on the date of the enactment  
3 of this Act.

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