

110TH CONGRESS  
1ST SESSION

# H. R. 1987

To amend the Internal Revenue Code of 1986 to allow the small agri-biodiesel credit for biodiesel derived from waste vegetable oils.

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IN THE HOUSE OF REPRESENTATIVES

APRIL 20, 2007

Mr. JEFFERSON 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 allow the small agri-biodiesel credit for biodiesel derived from waste vegetable oils.

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. SMALL AGRI-BIODIESEL CREDIT ALLOWED FOR**  
4 **BIODIESEL DERIVED FROM WASTE VEGE-**  
5 **TABLE OILS.**

6 (a) IN GENERAL.—Paragraph (2) of section 40A(d)  
7 of the Internal Revenue Code of 1986 (relating to biodiesel  
8 and renewable diesel used as fuel) is amended to read as  
9 follows:

1           “(2) AGRI-BIODIESEL.—The term ‘agri-bio-  
2           diesel’ means biodiesel derived solely from 1 or  
3           more—

4                   “(A) virgin oils,

5                   “(B) esters derived from vegetable oils  
6                   (whether or not virgin) from corn, soybeans,  
7                   sunflower seeds, cottonseeds, canola, crambe,  
8                   rapeseeds, safflowers, flaxseeds, rice bran, and  
9                   mustard seeds, or

10                   “(C) animal fats.”.

11           (b) EFFECTIVE DATE.—The amendment made by  
12 this section shall apply to fuel sold or used after the date  
13 of the enactment of this Act.

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