

# HR 2502

To amend the Internal Revenue Code of 1986 to assist small business refiners in complying with Environmental Protection Agency sulfur regulations.

Congress: 107 (2001–2003, Ended)

Chamber: House
Policy Area: Taxation
Introduced: Jul 16, 2001

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Jul 16, 2001)

Official Text: https://www.congress.gov/bill/107th-congress/house-bill/2502

### **Sponsor**

Name: Rep. Horn, Stephen [R-CA-38]

Party: Republican • State: CA • Chamber: House

### **Cosponsors** (9 total)

Cosponsor	Party / State	Role	<b>Date Joined</b>
Rep. Dicks, Norman D. [D-WA-6]	D · WA		Jul 16, 2001
Rep. Dooley, Calvin M. [D-CA-20]	D · CA		Jul 16, 2001
Rep. Doolittle, John T. [R-CA-4]	$R \cdot CA$		Jul 16, 2001
Rep. English, Phil [R-PA-21]	$R \cdot PA$		Jul 16, 2001
Rep. Inslee, Jay [D-WA-1]	D · WA		Jul 16, 2001
Rep. McInnis, Scott [R-CO-3]	$R \cdot CO$		Jul 16, 2001
Rep. Peterson, John E. [R-PA-5]	$R \cdot PA$		Jul 16, 2001
Rep. Watkins, Wes [R-OK-3]	$R \cdot OK$		Jul 16, 2001
Rep. Watts, J. C., Jr. [R-OK-4]	$R \cdot OK$		Jul 16, 2001

## **Committee Activity**

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Jul 16, 2001

## **Subjects & Policy Tags**

### **Policy Area:**

Taxation

### **Related Bills**

No related bills are listed.

### **Summary** (as of Jul 16, 2001)

Amends the Internal Revenue Code to permit a small business refiner: (1) to expense a portion of the costs of complying with the Highway Diesel Fuel Sulfur Control Requirements of the Environmental Protection Agency; and (2) a limited tax credit for every gallon of 15 parts per million or less sulfur diesel produced at a facility by such small business refiner.

#### **Actions Timeline**

- Jul 16, 2001: Introduced in House
- Jul 16, 2001: Introduced in House
- Jul 16, 2001: Sponsor introductory remarks on measure. (CR E1336-1337)
- Jul 16, 2001: Referred to the House Committee on Ways and Means.