

HR 4165

To amend the Internal Revenue Code of 1986 to provide tax incentives to encourage the use of biodiesel as fuel.

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Apr 2, 2004

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

Latest Action: Referred to the House Committee on Ways and Means. (Apr 2, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/4165>

Sponsor

Name: Rep. Smith, Nick [R-MI-7]

Party: Republican • **State:** MI • **Chamber:** House

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Apr 2, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

No related bills are listed.

Summary (as of Apr 2, 2004)

Amends the Internal Revenue Code to allow a business tax credit for the production and use of biodiesel fuel. Specifies the required mixture rate for biodiesel fuel eligible for the credit. Requires, for purposes of the credit: (1) certification from the producer identifying the product; (2) sale of the fuel for use in a trade or business; and (3) sale of the fuel for use in a vehicle that is not registered for highway use. Imposes a tax for biodiesel mixture which is not used as fuel, but for which a credit was taken.

Actions Timeline

- **Apr 2, 2004:** Introduced in House
- **Apr 2, 2004:** Introduced in House
- **Apr 2, 2004:** Referred to the House Committee on Ways and Means.