

## HR 851

Clean Energy Jobs Act of 2011

**Congress:** 112 (2011–2013, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Mar 1, 2011

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Mar 1, 2011)

**Official Text:** <https://www.congress.gov/bill/112th-congress/house-bill/851>

### Sponsor

**Name:** Rep. Braley, Bruce L. [D-IA-1]

**Party:** Democratic • **State:** IA • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Mar 1, 2011

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
112 HR 1889	Related bill	<b>May 12, 2011:</b> Referred to the House Committee on Ways and Means.
112 HR 1813	Related bill	<b>May 10, 2011:</b> Referred to the House Committee on Ways and Means.
112 HR 601	Related bill	<b>Feb 10, 2011:</b> Referred to the House Committee on Ways and Means.

## Summary (as of Mar 1, 2011)

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Clean Energy Jobs Act of 2011 - Amends the Internal Revenue Code to extend through 2016: (1) the income and excise tax credits for biodiesel and renewable diesel used as fuel and for alcohol used as fuel, (2) the cellulosic biofuel producer tax credit, and (3) the reduced credit for ethanol blenders.

Amends the Harmonized Tariff Schedule of the United States to extend through 2016 the additional tariff on ethyl alcohol blends (ethanol) used as fuel.

Requires seven-year amortization of the geological and geophysical expenditures of covered large oil companies. Defines a "covered large oil company" as a taxpayer that is a major integrated oil company or that has gross receipts in excess of \$50 million in a taxable year.

Denies certain tax benefits to any taxpayer that is not a small, independent oil and gas company, including: (1) the tax credits for producing oil and gas from marginal wells and for enhanced oil recovery; (2) expensing of intangible drilling and development costs in the case of gas wells and geothermal wells; (3) percentage depletion; (4) the tax deduction for qualified tertiary injectant expenses; (5) the exemption from limitations on passive activity losses; and (6) the tax deduction for income attributable to domestic production activities.

Dedicates any increase in revenues resulting from this Act to the reduction of a federal budget deficit or the federal debt.

## Actions Timeline

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- **Mar 1, 2011:** Introduced in House
- **Mar 1, 2011:** Referred to the House Committee on Ways and Means.

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