

3-7-12  
3:10pm

*Rebecca Stabenow*

AMENDMENT NO. \_\_\_\_\_ Calendar No. \_\_\_\_\_

Purpose: To prevent a tax increase on American businesses and to provide certainty to job creators by extending certain expiring tax credits relating to energy.

IN THE SENATE OF THE UNITED STATES—112th Cong., 2d Sess.

**AMENDMENT NO 1812**

To **By** *Stabenow*

**To:** \_\_\_\_\_

Refer **S. 1813** nd  
**15**  
**Page(s)**

GPO: 2010 68-070 (msc)

AMENDMENT intended to be proposed by Ms. STABENOW

Viz:

- 1 At the end of division D, insert the following:
- 2 **SEC. \_\_\_\_\_ . EXTENSION OF CREDIT FOR ENERGY-EFFI-**
- 3 **CIENT EXISTING HOMES.**
- 4 (a) IN GENERAL.—Paragraph (2) of section 25C(g)
- 5 of the Internal Revenue Code of 1986 is amended by strik-
- 6 ing “December 31, 2011” and inserting “December 31,
- 7 2012”.
- 8 (b) EFFECTIVE DATE.—The amendment made by
- 9 this section shall apply to property placed in service after
- 10 December 31, 2011.

1 **SEC. \_\_\_\_\_ . EXTENSION OF CREDIT FOR CERTAIN PLUG-**  
2 **IN ELECTRIC VEHICLES.**

3 (a) **IN GENERAL.**—Subsection (f) of section 30 of the  
4 Internal Revenue Code of 1986 is amended by striking  
5 “December 31, 2011” and inserting “December 31,  
6 2012”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to vehicles acquired after Decem-  
9 ber 31, 2011.

10 **SEC. \_\_\_\_\_ . EXTENSION OF CREDIT FOR ALTERNATIVE**  
11 **FUEL VEHICLE REFUELING PROPERTY.**

12 (a) **EXTENSION.**—Paragraph (2) of section 30C(g) of  
13 the Internal Revenue Code of 1986 is amended by striking  
14 “December 31, 2011.” and inserting “December 31,  
15 2012”.

16 (b) **EFFECTIVE DATE.**—The amendment made by  
17 this section shall apply to property placed in service after  
18 December 31, 2011.

19 **SEC. \_\_\_\_\_ . EXTENSION OF CELLULOSIC BIOFUEL PRO-**  
20 **DUCER CREDIT.**

21 (a) **IN GENERAL.**—Subparagraph (H) of section  
22 40(b)(6) of the Internal Revenue Code of 1986 is amended  
23 to read as follows:

24 “(H) **APPLICATION OF PARAGRAPH.**—

25 “(i) **IN GENERAL.**—This paragraph  
26 shall apply with respect to qualified cellu-

1            logic biofuel production after December 31,  
2            2008, and before January 1, 2014.

3                   “(ii) NO CARRYOVER TO CERTAIN  
4                   YEARS AFTER EXPIRATION.—If this para-  
5                   graph ceases to apply for any period by  
6                   reason of clause (i), rules similar to the  
7                   rules of subsection (e)(2) shall apply.”.

8           (b) CONFORMING AMENDMENT.—

9                   (1) IN GENERAL.—Paragraph (2) of section  
10                  40(e) of the Internal Revenue Code of 1986 is  
11                  amended by striking “or subsection (b)(6)(H)”.

12                  (2) EFFECTIVE DATE.—The amendment made  
13                  by this subsection shall take effect as if included in  
14                  section 15321(b) of the Heartland, Habitat, and  
15                  Horticulture Act of 2008.

16 **SEC. \_\_\_\_\_ . ALGAE TREATED AS A QUALIFIED FEED-**  
17 **STOCK FOR PURPOSES OF THE CELLULOSIC**  
18 **BIOFUEL PRODUCER CREDIT, ETC.**

19           (a) IN GENERAL.—Subclause (I) of section  
20 40(b)(6)(E)(i) of the Internal Revenue Code of 1986 is  
21 amended to read as follows:

22                           “(I) is derived by, or from, quali-  
23                           fied feedstocks, and”.

24           (b) QUALIFIED FEEDSTOCK; SPECIAL RULES FOR  
25 ALGAE.—Paragraph (6) of section 40(b) of the Internal



1 (E)(i)(II) and as not being excluded under  
2 subparagraph (E)(iii) in the hands of such  
3 taxpayer, and

4 “(iii) except as provided in this sub-  
5 paragraph, such fuel (and any fuel derived  
6 from such fuel) shall not be taken into ac-  
7 count under subparagraph (C) with respect  
8 to the taxpayer or any other person.”.

9 (c) ALGAE TREATED AS A QUALIFIED FEEDSTOCK  
10 FOR PURPOSES OF BONUS DEPRECIATION FOR BIOFUEL  
11 PLANT PROPERTY.—

12 (1) IN GENERAL.—Subparagraph (A) of section  
13 168(l)(2) of the Internal Revenue Code of 1986 is  
14 amended by striking “solely to produce cellulosic  
15 biofuel” and inserting “solely to produce second gen-  
16 eration biofuel (as defined in section 40(b)(6)(E))”.

17 (2) CONFORMING AMENDMENTS.—Subsection  
18 (l) of section 168 of such Code is amended—

19 (A) by striking “cellulosic biofuel” each  
20 place it appears in the text thereof and insert-  
21 ing “second generation biofuel”,

22 (B) by striking paragraph (3) and redesign-  
23 ating paragraphs (4) through (8) as para-  
24 graphs (3) through (7), respectively,

1           (C) by striking “CELLULOSIC” in the  
2 heading of such subsection and inserting “SEC-  
3 OND GENERATION”, and

4           (D) by striking “CELLULOSIC” in the head-  
5 ing of paragraph (2) and inserting “SECOND  
6 GENERATION”.

7 (d) CONFORMING AMENDMENTS.—

8           (1) Section 40 of the Internal Revenue Code of  
9 1986, as amended by subsection (b), is amended—

10           (A) by striking “cellulosic biofuel” each  
11 place it appears in the text thereof and insert-  
12 ing “second generation biofuel”,

13           (B) by striking “CELLULOSIC” in the  
14 headings of subsections (b)(6), (b)(6)(E), and  
15 (d)(3)(D) and inserting “SECOND GENERA-  
16 TION”, and

17           (C) by striking “CELLULOSIC” in the head-  
18 ings of subsections (b)(6)(C), (b)(6)(D),  
19 (b)(6)(H), (d)(6), and (e)(3) and inserting  
20 “SECOND GENERATION”.

21           (2) Clause (ii) of section 40(b)(6)(E) of such  
22 Code is amended by striking “Such term shall not”  
23 and inserting “The term ‘second generation biofuel’  
24 shall not”.

1           (3) Paragraph (1) of section 4101(a) of such  
2 Code is amended by striking “cellulosic biofuel” and  
3 inserting “second generation biofuel”.

4           (e) EFFECTIVE DATES.—

5           (1) IN GENERAL.—Except as provided in para-  
6 graph (2), the amendments made by this section  
7 shall apply to fuels sold or used after the date of the  
8 enactment of this Act.

9           (2) APPLICATION TO BONUS DEPRECIATION.—  
10 The amendments made by subsection (c) shall apply  
11 to property placed in service after the date of the en-  
12 actment of this Act.

13 **SEC. \_\_\_\_\_. EXTENSION OF INCENTIVES FOR BIODIESEL**  
14 **AND RENEWABLE DIESEL.**

15           (a) CREDITS FOR BIODIESEL AND RENEWABLE DIE-  
16 SEL USED AS FUEL.—Subsection (g) of section 40A of  
17 the Internal Revenue Code of 1986 is amended by striking  
18 “December 31, 2011” and inserting “December 31,  
19 2012”.

20           (b) EXCISE TAX CREDITS AND OUTLAY PAYMENTS  
21 FOR BIODIESEL AND RENEWABLE DIESEL FUEL MIX-  
22 TURES.—

23           (1) Paragraph (6) of section 6426(c) of the In-  
24 ternal Revenue Code of 1986 is amended by striking

1 “December 31, 2011” and inserting “December 31,  
2 2012”.

3 (2) Subparagraph (B) of section 6427(e)(6) of  
4 such Code is amended by striking “December 31,  
5 2011” and inserting “December 31, 2012”.

6 (c) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to fuel sold or used after December  
8 31, 2011.

9 **SEC. \_\_\_\_\_. EXTENSION OF PRODUCTION CREDIT FOR RE-**  
10 **FINED COAL.**

11 (a) IN GENERAL.—Subparagraph (B) of section  
12 45(d)(8) of the Internal Revenue Code of 1986 is amended  
13 by striking “January 1, 2012” and inserting “January 1,  
14 2013”.

15 (b) EFFECTIVE DATE.—The amendment made by  
16 this section shall apply to facilities placed in service after  
17 December 31, 2011.

18 **SEC. \_\_\_\_\_. EXTENSION OF PRODUCTION CREDIT.**

19 (a) IN GENERAL.—Section 45(d) of the Internal Rev-  
20 enue Code of 1986 is amended by striking “January 1,  
21 2014” each place it appears in paragraphs (2), (3), (4),  
22 (6), (7), (9), and (11) and inserting “January 1, 2015”.

23 (b) WIND FACILITIES.—Paragraph (1) of section  
24 45(d) of the Internal Revenue Code of 1986 is amended



1 by striking “January 1, 2013” and inserting “January 1,  
2 2014”.

3 (c) INCREASED CREDIT AMOUNT FOR INDIAN COAL  
4 FACILITIES PLACED IN SERVICE BEFORE 2009.—Sub-  
5 paragraph (A) of section 45(e)(10) of the Internal Rev-  
6 enue Code of 1986 is amended by striking “7-year period”  
7 each place it appears and inserting “8-year period”.

8 (d) CONFORMING AMENDMENTS.—Subsection (e) of  
9 section 1603 of division B of the American Recovery and  
10 Reinvestment Act of 2009 is amended—

11 (1) by striking “January 1, 2013” in paragraph

12 (1) and inserting “January 1, 2014”, and

13 (2) by striking “January 1, 2014” in paragraph

14 (2) and inserting “January 1, 2015”.

15 (e) EFFECTIVE DATES.—

16 (1) IN GENERAL.—Except as provided in para-  
17 graph (2), the amendments made by this section  
18 shall apply to facilities placed in service after De-  
19 cember 31, 2012.

20 (2) INDIAN COAL.—The amendment made by  
21 subsection (c) shall take effect on the date of the en-  
22 actment of this Act.

1 **SEC. \_\_\_\_\_ . EXTENSION OF CREDIT FOR ENERGY-EFFI-**  
2 **CIENT NEW HOMES.**

3 (a) **IN GENERAL.**—Subsection (g) of section 45L of  
4 the Internal Revenue Code of 1986 is amended by striking  
5 “December 31, 2011” and inserting “December 31,  
6 2012”.

7 (b) **EFFECTIVE DATE.**—The amendment made by  
8 this section shall apply to homes acquired after December  
9 31, 2011.

10 **SEC. \_\_\_\_\_ . EXTENSION OF CREDIT FOR ENERGY-EFFI-**  
11 **CIENT APPLIANCES.**

12 (a) **IN GENERAL.**—Section 45M(b) of the Internal  
13 Revenue Code of 1986 is amended by striking “2011”  
14 each place it appears other than in the provisions specified  
15 in subsection (b), and inserting “2011 or 2012”.

16 (b) **PROVISIONS SPECIFIED.**—The provisions of sec-  
17 tion 45M(b) of the Internal Revenue Code of 1986 speci-  
18 fied in this subsection are subparagraph (C) of paragraph  
19 (1) and subparagraph (E) of paragraph (2).

20 (c) **EFFECTIVE DATE.**—The amendments made by  
21 this section shall apply to appliances produced after De-  
22 cember 31, 2011.

1 **SEC. \_\_\_\_\_ . EXTENSION OF ELECTION OF INVESTMENT**  
2 **TAX CREDIT IN LIEU OF PRODUCTION CRED-**  
3 **IT.**

4 (a) **IN GENERAL.**—Clause (ii) of section 48(a)(5)(C)  
5 of the Internal Revenue Code of 1986 is amended by strik-  
6 ing “or 2013” and inserting “2013, or 2014”.

7 (b) **WIND FACILITIES.**—Clause (i) of section  
8 48(a)(5)(C) of the Internal Revenue Code of 1986 is  
9 amended by striking “Any qualified facility” and all that  
10 follows and inserting “Any facility which is—

11 “(I) a qualified facility (within  
12 the meaning of section 45) described  
13 in paragraph (1) of section 45(d) if  
14 such facility is placed in service in  
15 2009, 2010, 2011, 2012, or 2013, or

16 “(II) a qualifying offshore wind  
17 facility, if such facility is placed in  
18 service in 2012, 2013, or 2014.”.

19 (c) **QUALIFYING OFFSHORE WIND FACILITY.**—Para-  
20 graph (5) of section 48(a) of the Internal Revenue Code  
21 of 1986 is amended by adding at the end the following  
22 new subparagraph:

23 “(E) **QUALIFYING OFFSHORE WIND FACIL-**  
24 **ITY.**—For purposes of this paragraph—

25 “(i) **IN GENERAL.**—The term ‘quali-  
26 fying offshore wind facility’ means an off-

1 shore facility using wind to produce elec-  
2 tricity.

3 “(ii) OFFSHORE FACILITY.—The term  
4 ‘offshore facility’ means any facility located  
5 in the inland navigable waters of the  
6 United States, including the Great Lakes,  
7 or in the coastal waters of the United  
8 States, including the territorial seas of the  
9 United States, the exclusive economic zone  
10 of the United States, and the Outer Conti-  
11 nental Shelf of the United States. For pur-  
12 poses of the preceding sentence, the term  
13 ‘United States’ has the meaning given in  
14 section 638(1).”

15 (d) EFFECTIVE DATE.—The amendments made by  
16 this section shall apply to facilities placed in service after  
17 December 31, 2011.

18 **SEC. \_\_\_\_\_. EXPANSION OF QUALIFYING ADVANCED EN-**  
19 **ERGY PROJECT CREDIT.**

20 (a) IN GENERAL.—Subparagraph (B) of section  
21 48C(d)(1) of the Internal Revenue Code of 1986 is amend-  
22 ed by striking “\$2,300,000,000” and inserting  
23 “\$4,600,000,000”.

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

4 **SEC. \_\_\_\_\_. EXTENSION OF SPECIAL ALLOWANCE FOR**  
5 **CELLULOSIC BIOFUEL PLANT PROPERTY.**

6 (a) IN GENERAL.—Subparagraph (D) of section  
7 168(l)(2) of the Internal Revenue Code of 1986 is amend-  
8 ed by striking “January 1, 2013” and inserting “January  
9 1, 2014”.

10 (b) CONFORMING AMENDMENT.—Paragraph (4) of  
11 section 168(l) of the Internal Revenue Code of 1986, as  
12 redesignated by this Act, is amended—

13 (1) by striking “and” at the end of subpara-  
14 graph (A),

15 (2) by redesignating subparagraph (B) as sub-  
16 paragraph (C), and

17 (3) by inserting after subparagraph (A) the fol-  
18 lowing new subparagraph:

19 “(B) by substituting ‘January 1, 2014’ for  
20 ‘January 1, 2013’ in clause (i) thereof, and”.

21 **SEC. \_\_\_\_\_. EXTENSION OF SUSPENSION OF LIMITATION**  
22 **ON PERCENTAGE DEPLETION FOR OIL AND**  
23 **GAS FROM MARGINAL WELLS.**

24 (a) IN GENERAL.—Clause (ii) of section  
25 613A(c)(6)(H) of the Internal Revenue Code of 1986 is

1 amended by striking “January 1, 2012” and inserting  
2 “January 1, 2013”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2011.

6 **SEC. \_\_\_\_\_. EXTENSION OF ALTERNATIVE FUELS EXCISE**  
7 **TAX CREDITS.**

8 (a) IN GENERAL.—Sections 6426(d)(5), 6426(e)(3),  
9 and 6427(e)(6)(C) of the Internal Revenue Code of 1986  
10 are each amended by striking “December 31, 2011” and  
11 inserting “December 31, 2012”.

12 (b) EFFECTIVE DATE.—The amendments made by  
13 this section shall apply to fuel sold or used after December  
14 31, 2011.

15 **SEC. \_\_\_\_\_. EXTENSION OF GRANTS FOR SPECIFIED EN-**  
16 **ERGY PROPERTY IN LIEU OF TAX CREDITS.**

17 (a) IN GENERAL.—Subsection (a) of section 1603 of  
18 division B of the American Recovery and Reinvestment  
19 Act of 2009, as amended by section 707 of the Tax Relief,  
20 Unemployment Insurance Reauthorization, and Job Cre-  
21 ation Act of 2010, is amended—

22 (1) by striking “or 2011” in paragraph (1) and  
23 inserting “2011, or 2012”, and

24 (2) in paragraph (2)—

1                   (A) by striking “after 2011” and inserting  
2                   “after 2012”, and

3                   (B) by striking “or 2011” and inserting  
4                   “2011, or 2012”.

5           (b) CONFORMING AMENDMENT.—Subsection (j) of  
6 section 1603 of division B of such Act, as so amended,  
7 is amended by striking “2012” and inserting “2013”.

8           (c) EFFECTIVE DATE.—The amendments made by  
9 this section shall apply to property placed in service after  
10 December 31, 2011.