



## H.R. 4853 Legislation

### Summary of Provisions Affecting Autogas

Based on H.R. 4853, the following provisions benefitting Autogas have been effected:

#### 1. Excise Tax Credits and Outlay Payments For Alternative Fuel and Alternative Fuel Mixtures

Summary: The **50-cent-per-gallon alternative fuel tax credit** (which includes propane Autogas) has been:

- Extended through December 31, 2011
- Made effective retroactively for the year 2010.

Noteworthy: The Secretary of the Treasury will allow a 1-time submission of claims for retroactive credit covering 2010. There will be 180-day period in which these claims can be submitted.

#### 2. Alternative Fuel Vehicle Refueling Property Credit

Summary: The Infrastructure credit for alternative fuel refueling facilities (which includes propane Autogas) has been:

- Extended through December 31, 2011
- This bill provides a credit for 30% of the property's cost up to \$30,000 (this is how the original credit, enacted in 2005, was instated)

**Please see page two of this document for the exact text of the provisions effecting Autogas.**

Relevant Links:

*Infrastructure Credit*

<http://www.whitehouse.gov/sites/default/files/101210-tax-relief-energy.pdf>

<http://www.irs.gov/pub/irs-pdf/f8911.pdf>

*Excise Tax Credit*

[http://www.irs.gov/publications/p510/ch02.html#en\\_US\\_publink1000117063](http://www.irs.gov/publications/p510/ch02.html#en_US_publink1000117063)

## TITLE VII—TEMPORARY EXTENSION OF CERTAIN EXPIRING PROVISIONS

Subtitle A—Energy

### **SEC. 704. EXCISE TAX CREDITS AND OUTLAY PAYMENTS FOR ALTERNATIVE FUEL AND ALTERNATIVE FUEL MIXTURES.**

(a) IN GENERAL.—Sections 6426(d)(5), 6426(e)(3), and 6427(e)(6)(C) are each amended by striking “December 31, 2009” and inserting “December 31, 2011”.

(b) EXCLUSION OF BLACK LIQUOR FROM CREDIT ELIGIBILITY.—The last sentence of section 6426(d)(2) is amended by striking “or biodiesel” and inserting “biodiesel, or any fuel (including lignin, wood residues, or spent pulping liquors) derived from the production of paper or pulp”.

(c) SPECIAL RULE FOR 2010.—Notwithstanding any other provision of law, in the case of any alternative fuel credit or any alternative fuel mixture credit properly determined under subsection (d) or (e) of section 6426 of the Internal Revenue Code of 1986 for periods during 2010, such credit shall be allowed, and any refund or payment attributable to such credit (including any payment under section 6427(e) of such Code) shall be made, only in such manner as the Secretary of the Treasury (or the Secretary’s delegate) shall provide. Such Secretary shall issue guidance within 30 days after the date of the enactment of this Act providing for a one-time submission of claims covering periods during 2010. Such guidance shall provide for a 180-day period for the submission of such claims (in such manner as prescribed by such Secretary) to begin not later than 30 days after such guidance is issued. Such claims shall be paid by such Secretary not later than 60 days after receipt. If such Secretary has not paid pursuant to a claim filed under this subsection within 60 days after the date of the filing of such claim, the claim shall be paid with interest from such date determined by using the overpayment rate and method under section 6621 of such Code.

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to fuel sold or used after December 31, 2009.

### **SEC. 711. ALTERNATIVE FUEL VEHICLE REFUELING PROPERTY.**

(a) EXTENSION OF CREDIT.—Paragraph (2) of section 30C(g) is amended by striking “December 31, 2010” and inserting “December 31, 2011.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to property placed in service after December 31, 2010.

To see the full text of the bill as resolved by the Senate on December 15, 2010 visit <http://www.gpo.gov/fdsys/pkg/BILLS-111hr4853eas2/pdf/BILLS-111hr4853eas2.pdf>