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H.R.1865 - Further Consolidated Appropriations Act, 2020

116th Congress (2019-2020) | [Get alerts](#)

Sponsor: [Rep. Pascrell, Bill, Jr. \[D-NJ-9\]](#) (Introduced 03/25/2019)

Committees: House - Financial Services

Latest Action: 12/20/2019 Became Public Law No: 116-94. ([All Actions](#))

Roll Call Votes: There have been [4 roll call votes](#)

Tracker: Introduced Passed House Passed Senate Resolving Differences To President **Became Law**

Summary(5) **Text(6)** Actions(53) Titles(106) Amendments(6) Cosponsors(304) Committees(1) Related Bills(83)

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Enrolled Bill

H. R. 1865

One Hundred Sixteenth Congress of the United States of America

AT THE FIRST SESSION

*Begun and held at the City of Washington on Thursday,
the third day of January, two thousand and nineteen*

An Act

Making further consolidated appropriations for the fiscal year ending September 30, 2020, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Further Consolidated Appropriations Act, 2020”.

DIVISION Q—REVENUE PROVISIONS

SEC. 1. SHORT TITLE; ETC.

(a) **SHORT TITLE.**—This division may be cited as the “Taxpayer Certainty and Disaster Tax Relief Act of 2019”.

(b) **TABLE OF CONTENTS.**—The table of contents for this division is as follows:

Sec. 1. Short title; etc.

TITLE I—EXTENSION OF CERTAIN EXPIRING PROVISIONS

Subtitle A—Tax Relief And Support For Families And Individuals

Sec. 101. Exclusion from gross income of discharge of qualified principal residence indebtedness.

Sec. 102. Treatment of mortgage insurance premiums as qualified residence interest.

Sec. 103. Reduction in medical expense deduction floor.

Sec. 104. Deduction of qualified tuition and related expenses.

Sec. 105. Black lung disability trust fund excise tax.

Subtitle B—Incentives For Employment, Economic Growth, And Community Development

Sec. 111. Indian employment credit.

Sec. 112. Railroad track maintenance credit.

Sec. 113. Mine rescue team training credit.

Sec. 114. Classification of certain race horses as 3-year property.

Sec. 115. 7-year recovery period for motorsports entertainment complexes.

Sec. 116. Accelerated depreciation for business property on Indian reservations.

Sec. 117. Expensing rules for certain productions.

Sec. 118. Empowerment zone tax incentives.

Sec. 119. American Samoa economic development credit.

Subtitle C—Incentives For Energy Production, Efficiency, And Green Economy Jobs

Sec. 121. Biodiesel and renewable diesel.

Sec. 122. Second generation biofuel producer credit.

Sec. 123. Nonbusiness energy property.

Sec. 124. Qualified fuel cell motor vehicles.

Sec. 125. Alternative fuel refueling property credit.

Sec. 126. 2-wheeled plug-in electric vehicle credit.

Sec. 127. Credit for electricity produced from certain renewable resources.

Sec. 128. Production credit for Indian coal facilities.

Sec. 129. Energy efficient homes credit.

Sec. 130. Special allowance for second generation biofuel plant property.

Sec. 131. Energy efficient commercial buildings deduction.

Sec. 132. Special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.

Sec. 133. Extension and clarification of excise tax credits relating to alternative fuels.

Sec. 134. Oil spill liability trust fund rate.

(a) IN GENERAL.—[Section 1391\(d\)\(1\)\(A\)\(i\)](#) is amended by striking “December 31, 2017” and inserting “December 31, 2020”.

(b) TREATMENT OF CERTAIN TERMINATION DATES SPECIFIED IN NOMINATIONS.—In the case of a designation of an empowerment zone the nomination for which included a termination date which is contemporaneous with the date specified in subparagraph (A)(i) of [section 1391\(d\)\(1\)](#) of the Internal Revenue Code of 1986 (as in effect before the enactment of this Act), subparagraph (B) of such section shall not apply with respect to such designation if, after the date of the enactment of this section, the entity which made such nomination amends the nomination to provide for a new termination date in such manner as the Secretary of the Treasury (or the Secretary’s designee) may provide.

(c) EFFECTIVE DATE.—The amendment made by subsection (a) shall apply to taxable years beginning after December 31, 2017.

SEC. 119. AMERICAN SAMOA ECONOMIC DEVELOPMENT CREDIT.

(a) IN GENERAL.—Section 119(d) of division A of the Tax Relief and Health Care Act of 2006 is amended—

(1) by striking “January 1, 2018” each place it appears and inserting “January 1, 2021”,

(2) by striking “first 12 taxable years” in paragraph (1) and inserting “first 15 taxable years”,

(3) by striking “first 6 taxable years” in paragraph (2) and inserting “first 9 taxable years”, and

(4) by adding at the end the following flush sentence:

“In the case of a corporation described in subsection (a)(2), the Internal Revenue Code of 1986 shall be applied and administered without regard to the amendments made by section 401(d)(1) of the Tax Technical Corrections Act of 2018.”.

(b) CONFORMING AMENDMENT.—Section 119(e) of division A of the Tax Relief and Health Care Act of 2006 is amended by inserting “(as in effect before its repeal)” after “section 199 of the Internal Revenue Code of 1986”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2017.

Subtitle C—Incentives For Energy Production, Efficiency, And Green Economy Jobs

SEC. 121. BIODIESEL AND RENEWABLE DIESEL.

(a) INCOME TAX CREDIT.—

(1) IN GENERAL.—[Section 40A\(g\)](#) is amended by striking “December 31, 2017” and inserting “December 31, 2022”.

(2) EFFECTIVE DATE.—The amendment made by this subsection shall apply to fuel sold or used after December 31, 2017.

(b) EXCISE TAX INCENTIVES.—

(1) TERMINATION.—

(A) IN GENERAL.—[Section 6426\(c\)\(6\)](#) is amended by striking “December 31, 2017” and inserting “December 31, 2022”.

(B) PAYMENTS.—[Section 6427\(e\)\(6\)\(B\)](#) is amended by striking “December 31, 2017” and inserting “December 31, 2022”.

(2) EFFECTIVE DATE.—The amendments made by this subsection shall apply to fuel sold or used after December 31, 2017.

(3) SPECIAL RULE.—Notwithstanding any other provision of law, in the case of any biodiesel mixture credit properly determined under [section 6426\(c\)](#) of the Internal Revenue Code of 1986 for the period beginning on January 1, 2018, and ending with the close of the last calendar quarter beginning before the date of the enactment of this Act, 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 described in the preceding sentence. 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.

SEC. 122. SECOND GENERATION BIOFUEL PRODUCER CREDIT.

(a) IN GENERAL.—[Section 40\(b\)\(6\)\(J\)\(i\)](#) is amended by striking “January 1, 2018” and inserting “January 1, 2021”.

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to qualified second generation biofuel production after December 31, 2017.

SEC. 123. NONBUSINESS ENERGY PROPERTY.

(a) IN GENERAL.—[Section 25C\(g\)\(2\)](#) is amended by striking “December 31, 2017” and inserting “December 31, 2020”.

(b) TECHNICAL AMENDMENT.—[Section 25C\(d\)\(3\)](#) is amended—

(1) by striking “an energy factor of at least 2.0” in subparagraph (A) and inserting “a Uniform Energy Factor of at least 2.2”, and

(2) by striking “an energy factor” in subparagraph (D) and inserting “a Uniform Energy Factor”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to property placed in service after December 31, 2017.