



H.R.8 - American Taxpayer Relief Act of 2012

112th Congress (2011-2012)

Sponsor: [Rep. Camp, Dave \[R-MI-4\]](#) (Introduced 07/24/2012)
Committees: House - Ways and Means; Budget
Latest Action: 01/02/2013 Became Public Law No: 112-240. ([TXT](#) | [PDF](#)) ([All Actions](#))
Roll Call Votes: There have been [5 roll call votes](#)
Notes: Enactment of the "fiscal cliff bill" averted scheduled income tax rate increases and the spending reductions required by the sequestration process.
Tracker: Introduced Passed House Passed Senate Resolving Differences To President **Became Law**

Summary(4) **Text(6)** Actions(36) Titles(9) Amendments(3) Cosponsors(28) Committees(2) Related Bills(10)

There are 6 versions:

Text available as: [TXT](#) | [PDF](#)

Shown Here:

Public Law No: 112-240 (01/02/2013)

[112th Congress Public Law 240]
 [From the U.S. Government Printing Office]

[[Page 126 STAT. 2313]]

Public Law 112-240
 112th Congress

An Act

Entitled the ``American Taxpayer Relief Act of 2012''. <<NOTE: Jan. 2, 2013 - [H.R. 8]>>

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, <<NOTE: American Taxpayer Relief Act of 2012. 26 USC 1 note.>>
 SECTION 1. SHORT TITLE, ETC.

(a) Short Title.--This Act may be cited as the ``American Taxpayer Relief Act of 2012''.

(b) Amendment of 1986 Code.--Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

(c) Table of Contents.--The table of contents for this Act is as follows:

Sec. 1. Short title, etc.

TITLE I--GENERAL EXTENSIONS

(C) Paragraph (1) of section 4101(a) is amended by striking ``cellulosic biofuel'' and inserting ``second generation biofuel''.

(4) <<NOTE: Applicability. 26 USC 40 note.>> Effective date.--The amendments made by this subsection shall apply to fuels sold or used after the date of the enactment of this Act.

[[Page 126 STAT. 2340]]

SEC. 405. EXTENSION OF INCENTIVES FOR BIODIESEL AND RENEWABLE DIESEL.

(a) Credits for Biodiesel and Renewable Diesel Used as Fuel.-- Subsection (g) of <<NOTE: 26 USC 40A.>> section 40A is amended by striking ``December 31, 2011'' and inserting ``December 31, 2013''.

(b) Excise Tax Credits and Outlay Payments for Biodiesel and Renewable Diesel Fuel Mixtures.--

(1) Paragraph (6) of section 6426(c) is amended by striking ``December 31, 2011'' and inserting ``December 31, 2013''.

(2) Subparagraph (B) of section 6427(e)(6) is amended by striking ``December 31, 2011'' and inserting ``December 31, 2013''.

(c) <<NOTE: Applicability. 26 USC 40A note.>> Effective Date.--The amendments made by this section shall apply to fuel sold or used after December 31, 2011.

SEC. 406. EXTENSION OF PRODUCTION CREDIT FOR INDIAN COAL FACILITIES PLACED IN SERVICE BEFORE 2009.

(a) In General.--Subparagraph (A) of section 45(e)(10) is amended by striking ``7-year period'' each place it appears and inserting ``8-year period''.

(b) <<NOTE: Applicability. 26 USC 45 note.>> Effective Date.--The amendment made by this section shall apply to coal produced after December 31, 2012.

SEC. 407. EXTENSION AND MODIFICATION OF CREDITS WITH RESPECT TO FACILITIES PRODUCING ENERGY FROM CERTAIN RENEWABLE RESOURCES.

(a) Production Tax Credit.--

(1) Extension for wind facilities.--Paragraph (1) of section 45(d) is amended by striking ``January 1, 2013'' and inserting ``January 1, 2014''.

(2) Exclusion of paper which is commonly recycled from definition of municipal solid waste.--Section 45(c)(6) is amended by inserting ``, except that such term does not include paper which is commonly recycled and which has been segregated from other solid waste (as so defined)'' after ``(42 U.S.C. 6903)''.

(3) Modification to definition of qualified facility.--

(A) In general.--The following provisions of section 45(d), as amended by paragraph (1), are each amended by striking ``before January 1, 2014'' and inserting ``the construction of which begins before January 1, 2014'':

- (i) Paragraph (1).
- (ii) Paragraph (2)(A)(i).
- (iii) Paragraph (3)(A)(i)(I).
- (iv) Paragraph (6).
- (v) Paragraph (7).
- (vi) Paragraph (9)(B).
- (vii) Paragraph (11)(B).

(B) Certain closed-loop biomass facilities.--