



## H.R.5771 - Tax Increase Prevention Act of 2014

113th Congress (2013-2014)

**Sponsor:** [Rep. Camp, Dave \[R-MI-4\]](#) (Introduced 12/01/2014)  
**Committees:** House - Ways and Means; Education and the Workforce; Budget  
**Latest Action:** 12/19/2014 Became Public Law No: 113-295. ([TXT](#) | [PDF](#)) ([All Actions](#))  
**Roll Call Votes:** There have been [3 roll call votes](#)  
**Tracker:** Introduced   Passed House   Passed Senate   To President   **Became Law**

Summary(4) **Text(5)** Actions(27) Titles(16) Amendments(15) Cosponsors(0) Committees(3) Related Bills(21)

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#### Public Law No: 113-295 (12/19/2014)

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#### TAX INCREASE PREVENTION AMENDMENTS

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Public Law 113-295  
113th Congress

#### An Act

To amend the Internal Revenue Code of 1986 to extend certain expiring provisions and make technical corrections, to amend the Internal Revenue Code of 1986 to provide for the tax treatment of ABLE accounts established under State programs for the care of family members with disabilities, and for other purposes. <<NOTE: Dec. 19, 2014 - [H.R. 5771]>>

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

DIVISION A-- <<NOTE: Tax Increase Prevention Act of 2014.>> TAX INCREASE PREVENTION ACT OF 2014  
SECTION 1. SHORT TITLE, ETC.

(a) <<NOTE: 26 USC 1 note.>> Short Title.--This division may be cited as the ``Tax Increase Prevention Act of 2014''.

(b) Amendment of 1986 Code.--Except as otherwise expressly provided, whenever in this Act an amendment or repeal is expressed in terms of an

(a) In General.--Clause (i) of section 1391(d)(1)(A) is amended by striking ``December 31, 2013'' and inserting ``December 31, 2014''.

(b) <<NOTE: 26 USC 1391 note.>> 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) <<NOTE: 26 USC 1391 note.>> Effective Dates.--The amendment made by this section shall apply to periods after December 31, 2013.

SEC. 140. EXTENSION OF TEMPORARY INCREASE IN LIMIT ON COVER OVER  
OF RUM EXCISE TAXES TO PUERTO RICO AND THE  
VIRGIN ISLANDS.

(a) In General.--Paragraph (1) of section 7652(f) is amended by striking ``January 1, 2014'' and inserting ``January 1, 2015''.

(b) <<NOTE: 26 USC 7652 note.>> Effective Date.--The amendment made by this section shall apply to distilled spirits brought into the United States after December 31, 2013.

SEC. 141. EXTENSION OF AMERICAN SAMOA ECONOMIC DEVELOPMENT CREDIT.

(a) In General.--Subsection (d) of section 119 of division A of the Tax Relief and Health Care Act of 2006 <<NOTE: 26 USC 30A note.>> is amended--

(1) by striking ``January 1, 2014'' each place it appears and inserting ``January 1, 2015'',

(2) by striking ``first 8 taxable years'' in paragraph (1) and inserting ``first 9 taxable years'', and

(3) by striking ``first 2 taxable years'' in paragraph (2) and inserting ``first 3 taxable years''.

(b) <<NOTE: 26 USC 30A note.>> Effective Date.--The amendments made by this section shall apply to taxable years beginning after December 31, 2013.

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Subtitle C--Energy Tax Extenders

SEC. 151. EXTENSION OF CREDIT FOR NONBUSINESS ENERGY PROPERTY.

(a) In General.--Paragraph (2) of section 25C(g) <<NOTE: 26 USC 25C.>> is amended by striking ``December 31, 2013'' and inserting ``December 31, 2014''.

(b) <<NOTE: 26 USC 25C note.>> Effective Date.--The amendment made by this section shall apply to property placed in service after December 31, 2013.

SEC. 152. EXTENSION OF SECOND GENERATION BIOFUEL PRODUCER CREDIT.

(a) In General.--Clause (i) of section 40(b)(6)(J) is amended by striking ``January 1, 2014'' and inserting ``January 1, 2015''.

(b) <<NOTE: 26 USC 40 note.>> Effective Date.--The amendment made by this section shall apply to qualified second generation biofuel production after December 31, 2013.

SEC. 153. EXTENSION OF INCENTIVES FOR BIODIESEL AND RENEWABLE  
DIESEL.

(a) Credits for Biodiesel and Renewable Diesel Used as Fuel.-- Subsection (g) of section 40A is amended by striking ``December 31, 2013'' and inserting ``December 31, 2014''.

(b) <<NOTE: 26 USC 40A note.>> Effective Date.--The amendment made by this section shall apply to fuel sold or used after December 31, 2013.

SEC. 154. 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 ``8-year period'' each place it appears and inserting ``9-year period''.

(b) <<NOTE: 26 USC 45 note.>> Effective Date.--The amendment made by this section shall apply to coal produced after December 31, 2013.

SEC. 155. EXTENSION OF CREDITS WITH RESPECT TO FACILITIES  
PRODUCING ENERGY FROM CERTAIN RENEWABLE  
RESOURCES.

(a) In General.--The following provisions of section 45(d) are each amended by striking ``January 1, 2014'' each place it appears and inserting ``January 1, 2015':

- (1) Paragraph (1).
- (2) Paragraph (2)(A).
- (3) Paragraph (3)(A).
- (4) Paragraph (4)(B).
- (5) Paragraph (6).
- (6) Paragraph (7).
- (7) Paragraph (9).
- (8) Paragraph (11)(B).

(b) Extension of Election to Treat Qualified Facilities as Energy Property.--Clause (ii) of section 48(a)(5)(C) is amended by striking ``January 1, 2014'' and inserting ``January 1, 2015''.

(c) <<NOTE: 26 USC 48 note.>> Effective Dates.--The amendments made by this section shall take effect on January 1, 2014.

SEC. 156. EXTENSION OF CREDIT FOR ENERGY-EFFICIENT NEW HOMES.

(a) In General.--Subsection (g) of section 45L is amended by striking ``December 31, 2013'' and inserting ``December 31, 2014''.

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(b) <<NOTE: 26 USC 45L note.>> Effective Date.--The amendment made by this section shall apply to homes acquired after December 31, 2013.

SEC. 157. EXTENSION OF SPECIAL ALLOWANCE FOR SECOND GENERATION  
BIOFUEL PLANT PROPERTY.

(a) In General.--Subparagraph (D) of section 168(l)(2) <<NOTE: 26 USC 168.>> is amended by striking ``January 1, 2014'' and inserting ``January 1, 2015''.

(b) <<NOTE: 26 USC 168 note.>> Effective Date.--The amendment made by this section shall apply to property placed in service after December 31, 2013.

SEC. 158. EXTENSION OF ENERGY EFFICIENT COMMERCIAL BUILDINGS  
DEDUCTION.

(a) In General.--Subsection (h) of section 179D is amended by striking ``December 31, 2013'' and inserting ``December 31, 2014''.

(b) <<NOTE: 26 USC 179D note.>> Effective Date.--The amendment made by this section shall apply to property placed in service after December 31, 2013.