



H.R.2029 - Consolidated Appropriations Act, 2016

114th Congress (2015-2016)

Sponsor: [Rep. Dent, Charles W. \[R-PA-15\]](#) (Introduced 04/24/2015)
Committees: House - Appropriations | Senate - Appropriations
Committee Reports: [S. Rept. 114-57](#); [H. Rept. 114-92](#)
Latest Action: 12/18/2015 Became Public Law No: 114-113. ([TXT](#) | [PDF](#)) ([All Actions](#))
Roll Call Votes: There have been [20 roll call votes](#)
Notes: A [Joint Explanatory Statement](#) to accompany this bill is published in the December 18, 2015 Congressional Record.

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

Summary(6) **Text(8)** Actions(246) Titles(82) Amendments(84) Cosponsors(0) Committees(2) Related Bills(81)

There are 8 versions:

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CONSOLIDATED APPROPRIATIONS ACT, 2016

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Public Law 114-113

114th Congress

An Act

Making appropriations for military construction, the Department of Veterans Affairs, and related agencies for the fiscal year ending September 30, 2016, and for other purposes. <<NOTE: Dec. 18, 2015 - [H.R. 2029]>>

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, <<NOTE: Consolidated Appropriations Act, 2016.>>

SECTION 1. SHORT TITLE.

This Act may be cited as the ``Consolidated Appropriations Act, 2016''.

SEC. 2. TABLE OF CONTENTS.

The table of contents of this Act is as follows:

(3) by redesignating subsection (g), as amended by paragraph (2), as subsection (h), and

(4) by inserting after subsection (f) the following new subsection:

“(g) Applicable Percentage.--For purposes of paragraphs (1) and (2) of subsection (a), the applicable percentage shall be--

“(1) in the case of property placed in service after December 31, 2016, and before January 1, 2020, 30 percent,

“(2) in the case of property placed in service after December 31, 2019, and before January 1, 2021, 26 percent, and

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“(3) in the case of property placed in service after December 31, 2020, and before January 1, 2022, 22 percent.”.

(b) <<NOTE: 26 USC 25D note.>> Effective Date.--The amendments made by this section shall take effect on January 1, 2017.

SEC. 305. TREATMENT OF TRANSPORTATION COSTS OF INDEPENDENT REFINERS.

(a) In General.--Paragraph (3) of section 199(c) of the Internal Revenue Code of 1986 <<NOTE: 26 USC 199.>> is amended by adding at the end the following new subparagraph:

“(C) Transportation costs of independent refiners.--

“(i) In general.--In the case of any taxpayer who is in the trade or business of refining crude oil and who is not a major integrated oil company (as defined in section 167(h)(5)(B), determined without regard to clause (iii) thereof) for the taxable year, in computing oil related qualified production activities income under subsection (d)(9)(B), the amount allocated to domestic production gross receipts under paragraph (1)(B) for costs related to the transportation of oil shall be 25 percent of the amount properly allocable under such paragraph (determined without regard to this subparagraph).

“(ii) Termination.--Clause (i) shall not apply to any taxable year beginning after December 31, 2021.”.

(b) <<NOTE: 26 USC 199 note.>> Effective Date.--The amendment made by this section shall apply to taxable years beginning after December 31, 2015.

DIVISION Q--PROTECTING <<NOTE: Protecting Americans from Tax Hikes Act of 2015.>> AMERICANS FROM TAX HIKES ACT OF 2015 SECTION 1. SHORT TITLE, ETC.

(a) <<NOTE: 26 USC 1 note.>> Short Title.--This division may be cited as the “Protecting Americans from Tax Hikes Act of 2015”.

(b) Amendment of 1986 Code.--Except as otherwise expressly provided, whenever in this division 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 division is as follows:

``(i) after December 31, 2011, and before January 1, 2014, or

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``(ii) in the case of a vehicle that has 2 wheels, after December 31, 2014, and before January 1, 2017.''.

(b) <<NOTE: 26 USC 30D note.>> Effective Date.--The amendments made by this section shall apply to vehicles acquired after December 31, 2014.

SEC. 184. EXTENSION OF SECOND GENERATION BIOFUEL PRODUCER CREDIT.

(a) <<NOTE: 26 USC 40.>> In General.--Section 40(b)(6)(J)(i) is amended by striking ``January 1, 2015'' and inserting ``January 1, 2017''.

(b) <<NOTE: 26 USC 40 note.>> Effective Date.--The amendment made by this subsection shall apply to qualified second generation biofuel production after December 31, 2014.

SEC. 185. EXTENSION OF BIODIESEL AND RENEWABLE DIESEL INCENTIVES.

(a) Income Tax Credit.--

(1) <<NOTE: 26 USC 40A.>> In general.--Subsection (g) of section 40A is amended by striking ``December 31, 2014'' and inserting ``December 31, 2016''.

(2) <<NOTE: 26 USC 40A note.>> Effective date.--The amendment made by this subsection shall apply to fuel sold or used after December 31, 2014.

(b) Excise Tax Incentives.--

(1) <<NOTE: 26 USC 6426.>> In general.--Section 6426(c)(6) is amended by striking ``December 31, 2014'' and inserting ``December 31, 2016''.

(2) <<NOTE: 26 USC 6427.>> Payments.--Section 6427(e)(6)(B) is amended by striking ``December 31, 2014'' and inserting ``December 31, 2016''.

(3) <<NOTE: 26 USC 6426 note.>> Effective date.--The amendments made by this subsection shall apply to fuel sold or used after December 31, 2014.

(4) <<NOTE: 26 USC 6426 note.>> Special rule for 2015.--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, 2015, and ending on December 31, 2015, 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.