

**Congress of the United States**  
**House of Representatives**  
Washington, DC 20515-1501

June 3, 2019

The Honorable Nancy Pelosi  
Speaker  
US House of Representatives  
US Capitol H-232  
Washington, DC 20515

The Honorable Richard Neal  
Chairman  
House Committee on Ways & Means  
1102 Longworth House Office Building  
Washington, DC 20515

Dear Speaker Pelosi and Chairman Neal;

We write with respect to the expired Second-Generation Biofuel Producer Tax Credit, the Special Depreciation Allowance for Second-Generation Biofuel Plant Property, and the Alternative Fuel Vehicle Refueling Property Credit (credits), and respectfully urge timely action on their extension and retroactivity in the 116<sup>th</sup> Congress. Steady policy now will help to stabilize these capital intensive, higher-risk technology projects, and allow Congress further time to plan for longer-term policy around alternative fuels and infrastructure.

While the Bipartisan Budget Act of 2018 retroactively extended these credits for 2017, it left them expired for 2018 and in the future. Businesses thrive on the ability to plan and it is especially important that we provide certainty for innovative industries to continue to grow, contribute to economic development in rural and urban America, and to the deployment and use of low-carbon fuels. The current situation is jeopardizing significant private investment, agricultural supply-chains, jobs, and the use of newly approved technologies.

Second-Generation Biofuel producers are a burgeoning industry helping to develop some of the most innovative fuels in the world. Producing over 500 million gallons per year, these biofuels help to meet the renewable fuels standard (RFS), provide new sources of revenue for farmers and our communities, and diversify our nation's low-carbon fuel supply. Additionally, the refueling property credit supports good paying jobs and consumer choices on both vehicles and fuel use.

As the House Ways & Means Committee considers this and the other outstanding tax credit extensions, we strongly support a multi-year extension of these credits to provide certainty for the second-generation biofuels and refueling infrastructure industry, and rural economy. We urge any extension be applied retroactively for 2018, recognizing that companies made investment decisions expecting this issue to be resolved in the previous Congress with a long-term plan in place for future investment decisions.

While we recognize the financial constraints in addressing this issue, we also recognize the continued delay in providing these tax incentives jeopardizes the biofuels industry contributions to our nation's energy security, economy, and environment. With tax filing season underway for

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HOUSE COMMITTEE ON  
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SMALL BUSINESS COMMITTEE  
CHAIRWOMAN, SUBCOMMITTEE ON RURAL  
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2018 these producers are at risk of losing a critical incentive they had counted on and are unable to plan for 2019 in order to expand production and hire new workers because they do not know what their tax liability will be next year.

Thank you for your attention to this matter and timely consideration of our request. We hope to work with you as soon as possible to address this important issue. Please do not hesitate to contact any of our offices for more information on these important credits.

Sincerely,



Abby Finkenauer  
Member of Congress



Josh Harder  
Member of Congress



Cindy Axne  
Member of Congress



Anthony Brindisi  
Member of Congress



Cheri Bustos  
Member of Congress



Salud Carbajal  
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Jim Costa  
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Angie Craig  
Member of Congress



Ruben Gallego  
Member of Congress



Deb Haaland  
Member of Congress



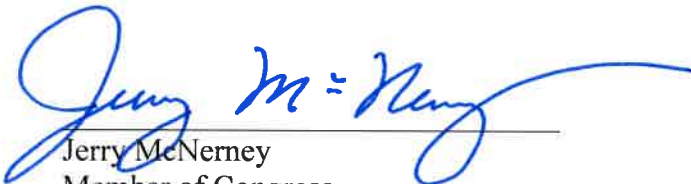
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Chris Pappas  
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