

To amend the Internal Revenue Code of 1986 to make a technical correction in the application of the minimum tax to the nonconventional fuels credit.

MAY 17, 1996

Mr. SHELBY introduced the following bill; which was read twice and referred to the Committee on Finance

To amend the Internal Revenue Code of 1986 to make a technical correction in the application of the minimum tax to the nonconventional fuels credit.

3 SECTION 1. TECHNICAL CORRECTION IN APPLICATION OF
4 MINIMUM TAX TO FUELS CREDIT.

8 “(II) the adjusted net minimum
9 tax for any taxable year is the amount
10 of the net minimum tax for such year

1 increased in the manner provided in
2 clause (iii).”.

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