

SEC. 189. EXTENSION OF SPECIAL ALLOWANCE FOR SECOND GENERATION BIOFUEL PLANT PROPERTY.

(a) **IN GENERAL.**—Section 168(l)(2)(D) is amended by striking “January 1, 2015” and inserting “January 1, 2017”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to property placed in service after December 31, 2014.

SEC. 190. EXTENSION OF ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.

(a) **IN GENERAL.**—Section 179D(h) is amended by striking “December 31, 2014” and inserting “December 31, 2016”.

(b) **EFFECTIVE DATE.**—The amendment made by subsection (a) shall apply to property placed in service after December 31, 2014.

SEC. 191. EXTENSION OF SPECIAL RULE FOR SALES OR DISPOSITIONS TO IMPLEMENT FERC OR STATE ELECTRIC RESTRUCTURING POLICY FOR QUALIFIED ELECTRIC UTILITIES.

(a) **IN GENERAL.**—Section 451(i)(3) is amended by striking “January 1, 2015” and inserting “January 1, 2017”.

(b) **EFFECTIVE DATE.**—The amendment made by this section shall apply to dispositions after December 31, 2014.

SEC. 192. EXTENSION OF EXCISE TAX CREDITS RELATING TO ALTERNATIVE FUELS.

(a) **EXTENSION OF ALTERNATIVE FUELS EXCISE TAX CREDITS.**—

(1) **IN GENERAL.**—Sections 6426(d)(5) and 6426(e)(3) are each amended by striking “December 31, 2014” and inserting “December 31, 2016”.

(2) **OUTLAY PAYMENTS FOR ALTERNATIVE FUELS.**—Section 6427(e)(6)(C) is amended by striking “December 31, 2014” and inserting “December 31, 2016”.

(b) **EFFECTIVE DATE.**—The amendments made by this section shall apply to fuel sold or used after December 31, 2014.

(c) **SPECIAL RULE FOR 2015.**—Notwithstanding any other provision of law, in the case of any alternative fuel credit properly determined under section 6426(d) 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.

SEC. 193. EXTENSION OF CREDIT FOR NEW QUALIFIED FUEL CELL MOTOR VEHICLES.

(a) **IN GENERAL.**—Section 30B(k)(1) is amended by striking “December 31, 2014” and inserting “December 31, 2016”.

“(ii) in the case of a plan other than a defined benefit plan, the balance of the employee’s account under the plan.”.

(2) **EFFECTIVE DATE.**—The amendment made by this subsection shall apply to transfers or mergers occurring after the date of the enactment of this Act.

(e) **INVESTMENTS BY CHURCH PLANS IN COLLECTIVE TRUSTS.**—

(1) **IN GENERAL.**—In the case of—

(A) a church plan (as defined in section 414(e) of the Internal Revenue Code of 1986), including a plan described in section 401(a) of such Code and a retirement income account described in section 403(b)(9) of such Code, and

(B) an organization described in section 414(e)(3)(A) of such Code the principal purpose or function of which is the administration of such a plan or account,

the assets of such plan, account, or organization (including any assets otherwise permitted to be commingled for investment purposes with the assets of such a plan, account, or organization) may be invested in a group trust otherwise described in Internal Revenue Service Revenue Ruling 81-100 (as modified by Internal Revenue Service Revenue Rulings 2004-67, 2011-1, and 2014-24), or any subsequent revenue ruling that supersedes or modifies such revenue ruling, without adversely affecting the tax status of the group trust, such plan, account, or organization, or any other plan or trust that invests in the group trust.

(2) **EFFECTIVE DATE.**—This subsection shall apply to investments made after the date of the enactment of this Act.

Subtitle D—Revenue Provisions

SEC. 341. UPDATED ASHRAE STANDARDS FOR ENERGY EFFICIENT COMMERCIAL BUILDINGS DEDUCTION.

(a) **IN GENERAL.**—Paragraph (1) of section 179D(c) is amended by striking “Standard 90.1–2001” each place it appears and inserting “Standard 90.1–2007”.

(b) **CONFORMING AMENDMENTS.**—

(1) Paragraph (2) of section 179D(c) is amended to read as follows:

“(2) **STANDARD 90.1–2007.**—The term ‘Standard 90.1–2007’ means Standard 90.1–2007 of the American Society of Heating, Refrigerating, and Air Conditioning Engineers and the Illuminating Engineering Society of North America (as in effect on the day before the date of the adoption of Standard 90.1–2010 of such Societies).”.

(2) Subsection (f) of section 179D is amended by striking “Standard 90.1–2001” each place it appears in paragraphs (1) and (2)(C)(i) and inserting “Standard 90.1–2007”.

(3) Paragraph (1) of section 179D(f) is amended—

(A) by striking “Table 9.3.1.1” and inserting “Table 9.5.1”, and

(B) by striking “Table 9.3.1.2” and inserting “Table 9.6.1”.

(c) **EFFECTIVE DATE.**—The amendments made by this subsection shall apply to property placed in service after December 31, 2015.