

AMENDMENT

OFFERED BY MR. MATHESON OF UTAH

In section 782(j)—

- (1) insert “(1)” before “For vintage years”;
- (2) strike “2.0 percent” and insert “3.0 percent”;
- (3) insert “of which 1.0 percent shall be for small business refiners”; and
- (4) add at the end the following new paragraph:

1 (2) For purposes of this section:

2 (A) IN GENERAL.—The term “small business
3 refiner” means a refiner that meets the applicable
4 Federal refinery capacity and employee limitations
5 criteria described in section 45H(c) of the Internal
6 Revenue Code of 1986 (as in effect on the date of
7 enactment of this section).

8 (B) EXCLUSIONS.—The term “small business
9 refiner” does not include an entity formed by merger
10 or acquisition unless—

11 (i) the merger or acquisition involved two
12 small business refiners that each previously met
13 the applicable Federal refinery capacity and
14 employee limitations criteria described in sec-

1 tion 45H(c) of the Internal Revenue Code of
2 1986; and
3 (ii) the merger or acquisition occurred
4 prior to December 31, 2008.

