

B. Provisions Expiring in 2022

Provision (Code section)	Expiration Date
1. Premium assistance credit enhancements (sec. 36B(b)(3)(A)(iii) and (c)(1)(E))	12/31/22
2. Allowance of full deduction for business meals provided by a restaurant (sec. 274(n)(2)(D)) ⁹	12/31/22
3. Incentives for biodiesel and renewable diesel:	
a. Income tax credits for biodiesel fuel, biodiesel used to produce a qualified mixture, and small agri-biodiesel producers (sec. 40A(g))	12/31/22
b. Income tax credits for renewable diesel fuel and renewable diesel used to produce a qualified mixture (sec. 40A(g))	12/31/22
c. Excise tax credits and outlay payments for biodiesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/22
d. Excise tax credits and outlay payments for renewable diesel fuel mixtures (secs. 6426(c)(6) and 6427(e)(6)(B))	12/31/22
4. Railroad track maintenance credit (expiration of 50-percent rate) (sec. 45G(a)) ¹⁰	12/31/22

⁹ Amounts paid or incurred after December 31, 2022, are subject to a 50-percent disallowance.

¹⁰ In the case of any taxable year beginning after December 31, 2022, the rate is 40 percent.

Provision (Code section)	Expiration Date
5. Temporary delay of designation of multiemployer plans as in endangered, critical, or critical and declining status (sec. 9701 of Public Law 117-2) ¹¹	12/31/22

¹¹ The provision applies to the first plan year beginning during the period beginning March 1, 2020, and ending February 28, 2021, or the next succeeding plan year (as elected by the plan sponsor).