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**CBO Estimate of the Statutory Pay-As-You-Go Effects for H.R. 4168, the Algae-Based Renewable Fuel Promotion Act of 2010 (File: F:\HWC\111\SUS\H4168\_SUS.XML), as transmitted to CBO on September 28, 2010**

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**September 28, 2010**

|  | By Fiscal Year, in Millions of Dollars |          |          |          |          |          |          |          |          |          |          | 2010 -   | 2010 -   |
|--|--|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
|  | 2010                                   | 2011     | 2012     | 2013     | 2014     | 2015     | 2016     | 2017     | 2018     | 2019     | 2020     | 2015     | 2020     |
| <b>NET INCREASE OR DECREASE (-) IN THE DEFICIT</b> |  |          |          |          |          |          |          |          |          |          |          |          |          |
| <b>Statutory Pay-As-You-Go Impact<sup>a</sup></b>  | <b>0</b>                               | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>0</b> |

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- a. H.R. 4168 would allow certain algae-based renewable fuels to qualify for the cellulosic biofuel tax credit, and would make the production facilities of those fuels eligible for the bonus depreciation allowed to cellulosic fuel facilities. The staff of the Joint Committee on Taxation estimates that the effect of these changes on federal revenues would be insignificant in any year and over the 2010-2020 period.
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