

The Bipartisan Budget Act of 2018, signed in the wee hours of the morning of February 9, 2018 retroactively extended the following provisions (except as noted for certain energy credits) through December 31, 2017.

References to section number are the sections in the actual legislation.

Sec. 40201. Extension of exclusion from gross income of discharge of qualified principal residence indebtedness.

Sec. 40202. Extension of mortgage insurance premiums treated as qualified residence interest.

Sec. 40203. Extension of above-the-line deduction for qualified tuition and related expenses.

Sec. 40301. Extension of Indian employment tax credit.

Sec. 40302. Extension of railroad track maintenance credit.

Sec. 40303. Extension of mine rescue team training credit.

Sec. 40304. Extension of classification of certain race horses as 3-year property.

Sec. 40305. Extension of 7-year recovery period for motorsports entertainment complexes.

Sec. 40306. Extension of accelerated depreciation for business property on an Indian reservation.

Sec. 40307. Extension of election to expense mine safety equipment.

Sec. 40308. Extension of special expensing rules for certain productions.

Sec. 40309. Extension of deduction allowable with respect to income attributable to domestic production activities in Puerto Rico.

Sec. 40310. Extension of special rule relating to qualified timber gain.

Sec. 40311. Extension of empowerment zone tax incentives.

Sec. 40312. Extension of American Samoa economic development credit.

Sec. 40401. Extension of credit for nonbusiness energy property.

Sec. 40402. Extension and modification of credit for residential energy property. Thru 12/31/21

Sec. 40403. Extension of credit for new qualified fuel cell motor vehicles.

Sec. 40404. Extension of credit for alternative fuel vehicle refueling property.

Sec. 40405. Extension of credit for 2-wheeled plug-in electric vehicles.

Sec. 40406. Extension of second generation biofuel producer credit.

Sec. 40407. Extension of biodiesel and renewable diesel incentives.

Sec. 40408. Extension of production credit for Indian coal facilities.

Sec. 40409. Extension of credits with respect to facilities producing energy from certain renewable resources.

Sec. 40410. Extension of credit for energy-efficient new homes.

Sec. 40411. Extension and phase-out of energy credit. Thru 12/31/21 with phase-out

Sec. 40412. Extension of special allowance for second generation biofuel plant property.

Sec. 40413. Extension of energy efficient commercial buildings deduction.

Sec. 40414. Extension of special rule for sales or dispositions to implement FERC or State electric restructuring policy for qualified electric utilities.

Sec. 40415. Extension of excise tax credits relating to alternative fuels.

Sec. 40416. Extension of Oil Spill Liability Trust Fund financing rate.