

107TH CONGRESS
1ST SESSION

H. R. 1864

To amend the Internal Revenue Code of 1986 to encourage and accelerate the nationwide production, retail sale, and consumer use of new motor vehicles that are powered by fuel cell technology, hybrid technology, battery electric technology, alternative fuels, or other advanced motor vehicle technologies, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 16, 2001

Mr. CAMP (for himself, Ms. DUNN of Washington, Mr. RAMSTAD, Mrs. BONO, and Mr. CANNON) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to encourage and accelerate the nationwide production, retail sale, and consumer use of new motor vehicles that are powered by fuel cell technology, hybrid technology, battery electric technology, alternative fuels, or other advanced motor vehicle technologies, and for other purposes.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE; AMENDMENT OF 1986 CODE;**
 2 **TABLE OF CONTENTS.**

3 (a) **SHORT TITLE.**—This Act may be cited as the
 4 “Clean Efficient Automobiles Resulting From Advanced
 5 Car Technologies (CLEAR ACT) Act of 2001”.

6 (b) **AMENDMENT OF 1986 CODE.**—Except as other-
 7 wise expressly provided, whenever in this Act an amend-
 8 ment or repeal is expressed in terms of an amendment
 9 to, or repeal of, a section or other provision, the reference
 10 shall be considered to be made to a section or other provi-
 11 sion of the Internal Revenue Code of 1986.

12 (c) **TABLE OF CONTENTS.**—The table of contents for
 13 this Act is as follows:

- Sec. 1. Short title; amendment of 1986 Code; table of contents.
- Sec. 2. Findings and purposes.
- Sec. 3. Alternative motor vehicle credit.
- Sec. 4. Modification of credit for qualified electric vehicles.
- Sec. 5. Credit for retail sale of alternative fuels as motor vehicle fuel.
- Sec. 6. Extension of deduction for certain refueling property.
- Sec. 7. Credit for installation of alternative fueling stations.

14 **SEC. 2. FINDINGS AND PURPOSES.**

15 (a) **FINDINGS.**—Congress finds the following:

16 (1) The United States is a large and diverse ge-
 17 ographic area that includes densely populated urban
 18 and suburban areas along with large sparsely popu-
 19 lated rural areas separated by long distances, and,
 20 as a result, Americans require reliable, efficient, and
 21 diversified modes of transportation.

1 (2) According to the Energy Information Ad-
2 ministration’s (referred to in this section as the
3 “EIA”) March 2000 publication “International En-
4 ergy Outlook”, oil currently provides a larger share
5 of world energy consumption than any other energy
6 source and most of the growth in oil consumption in
7 industrialized countries, including the United States,
8 is projected for the transportation sector, where few
9 alternatives are currently economical.

10 (3) To meet all its national security, economic
11 development, and public health and welfare needs,
12 the United States depends on oil as the primary fuel
13 source for the transportation of people and goods
14 and services in intrastate and interstate commerce.

15 (4) Since 1994, the United States has imported
16 over 50 percent of the oil it has consumed and the
17 EIA expects North American petroleum imports
18 from the Persian Gulf to more than double over the
19 forecast period of 1997–2020, with additional im-
20 ports from offshore Atlantic Basin producers and re-
21 finers; this increasingly heavy reliance on imported
22 oil presents national security risks, contributes nega-
23 tively to the balance of trade of the United States,
24 and adversely affects the United States economy,
25 public health, and the environment.

1 (5) The United States currently has 121 areas
2 containing over a third of its population that do not
3 meet the National Ambient Air Quality Standards
4 resulting in losses of many billions of dollars in extra
5 economic costs and lost opportunities, immeasurable
6 health problems, and a general reduction in the
7 quality of life for millions of Americans.

8 (6) Mobile sources have become the top cause
9 of emissions in the United States.

10 (7) This heavy reliance on imported oil and fail-
11 ure to meet the National Ambient Air Quality
12 Standards demonstrate the need to accelerate devel-
13 opment of advanced fuel cell technology, hybrid tech-
14 nology, battery electric technology, and alternative
15 fuels technology for new motor vehicles in the trans-
16 portation of people and goods and services as an im-
17 portant means of helping to reverse the trends of in-
18 creasing dependence on oil imports and non-attain-
19 ment of air quality standards, contributing to less-
20 ening national security risks, improving our balance
21 of trade with other nations, increasing economic
22 growth, improving health and quality of life for mil-
23 lions of Americans, and providing public health, wel-
24 fare, and economic benefits.

1 (8) Despite the availability of significant Fed-
2 eral and private sector funds and programs to en-
3 courage technological advancement for the develop-
4 ment and use of motor vehicles that are powered by
5 fuel cell and hybrid technologies, battery electric
6 technology, and alternative technologies, consumer
7 acceptance of such vehicles and fuels has been re-
8 strained by 3 major barriers—the increased costs of
9 these technologies, the cost of alternative fuels, and
10 the lack of adequate infrastructure to refuel the al-
11 ternative-fueled vehicles.

12 (b) PURPOSES.—The purposes of this Act are to—

13 (1) help instill consumer confidence and accept-
14 ance of alternative motor vehicles by lowering the 3
15 major barriers to this confidence and acceptance;

16 (2) enable the accelerated introduction into the
17 marketplace of new motor vehicle technologies with-
18 out adverse emission impact, while retaining a policy
19 of fuel neutrality in order to foster private innova-
20 tion and commercialization and allow market forces
21 to decide the technologies and fuels that are con-
22 sumer-friendly, safe, environmentally sound, and
23 economic;

24 (3) provide, for a limited time period, financial
25 incentives to encourage consumers nationwide to

1 purchase or lease new fuel cell, hybrid, battery elec-
2 tric, and alternative fuel motor vehicles;

3 (4) increase demand of such vehicles so as to
4 make the annual production by manufacturers and
5 retail sale of such vehicles economically and commer-
6 cially viable for the consumer;

7 (5) promote and expand the use of such vehicles
8 nationwide; and

9 (6) promote a nationwide diversity of motor ve-
10 hicle fuels for advanced and hybrid technology and
11 alternatively fueled motor vehicles.

12 **SEC. 3. ALTERNATIVE MOTOR VEHICLE CREDIT.**

13 (a) IN GENERAL.—Subpart B of part IV of sub-
14 chapter A of chapter 1 (relating to foreign tax credit, etc.)
15 is amended by adding at the end the following:

16 **“SEC. 30B. ALTERNATIVE MOTOR VEHICLE CREDIT.**

17 “(a) ALLOWANCE OF CREDIT.—There shall be al-
18 lowed as a credit against the tax imposed by this chapter
19 for the taxable year an amount equal to the sum of—

20 “(1) the new qualified fuel cell motor vehicle
21 credit determined under subsection (b),

22 “(2) the new qualified hybrid motor vehicle
23 credit determined under subsection (c), and

24 “(3) the new qualified alternative fuel motor ve-
25 hicle credit determined under subsection (d).

1 “(b) NEW QUALIFIED FUEL CELL MOTOR VEHICLE
2 CREDIT.—

3 “(1) IN GENERAL.—For purposes of subsection
4 (a), the new qualified fuel cell motor vehicle credit
5 determined under this subsection with respect to a
6 new qualified fuel cell motor vehicle placed in service
7 by the taxpayer during the taxable year is—

8 “(A) \$4,000, if such vehicle has a gross ve-
9 hicle weight rating of not more than 8,500
10 pounds,

11 “(B) \$10,000, if such vehicle has a gross
12 vehicle weight rating of more than 8,500
13 pounds but not more than 14,000 pounds,

14 “(C) \$20,000, if such vehicle has a gross
15 vehicle weight rating of more than 14,000
16 pounds but not more than 26,000 pounds, and

17 “(D) \$40,000, if such vehicle has a gross
18 vehicle weight rating of more than 26,000
19 pounds.

20 “(2) INCREASE FOR FUEL EFFICIENCY.—

21 “(A) IN GENERAL.—The amount deter-
22 mined under paragraph (1)(A) with respect to
23 a new qualified fuel cell motor vehicle which is
24 a passenger automobile or light truck shall be
25 increased by—

1 “(i) \$1,000, if such vehicle achieves at
2 least 150 percent but less than 175 per-
3 cent of the 2000 model year city fuel econ-
4 omy,

5 “(ii) \$1,500, if such vehicle achieves
6 at least 175 percent but less than 200 per-
7 cent of the 2000 model year city fuel econ-
8 omy,

9 “(iii) \$2,000, if such vehicle achieves
10 at least 200 percent but less than 225 per-
11 cent of the 2000 model year city fuel econ-
12 omy,

13 “(iv) \$2,500, if such vehicle achieves
14 at least 225 percent but less than 250 per-
15 cent of the 2000 model year city fuel econ-
16 omy,

17 “(v) \$3,000, if such vehicle achieves
18 at least 250 percent but less than 275 per-
19 cent of the 2000 model year city fuel econ-
20 omy,

21 “(vi) \$3,500, if such vehicle achieves
22 at least 275 percent but less than 300 per-
23 cent of the 2000 model year city fuel econ-
24 omy, and

1 “(vii) \$4,000, if such vehicle achieves
 2 at least 300 percent of the 2000 model
 3 year city fuel economy.

4 “(B) 2000 MODEL YEAR CITY FUEL ECON-
 5 OMY.—For purposes of subparagraph (A), the
 6 2000 model year city fuel economy with respect
 7 to a vehicle shall be determined in accordance
 8 with the following tables:

9 “(i) In the case of a passenger auto-
 10 mobile:

“If vehicle inertia weight	The 2000 model year city fuel
class is:	economy is:
1,500 or 1,750 lbs	43.7 mpg
2,000 lbs	38.3 mpg
2,250 lbs	34.1 mpg
2,500 lbs	30.7 mpg
2,750 lbs	27.9 mpg
3,000 lbs	25.6 mpg
3,500 lbs	22.0 mpg
4,000 lbs	19.3 mpg
4,500 lbs	17.2 mpg
5,000 lbs	15.5 mpg
5,500 lbs	14.1 mpg
6,000 lbs	12.9 mpg
6,500 lbs	11.9 mpg
7,000 or 8,500 lbs	11.1 mpg.

11 “(ii) In the case of a light truck:

“If vehicle inertia weight	The 2000 model year city fuel
class is:	economy is:
1,500 or 1,750 lbs	37.6 mpg
2,000 lbs	33.7 mpg
2,250 lbs	30.6 mpg
2,500 lbs	28.0 mpg
2,750 lbs	25.9 mpg
3,000 lbs	24.1 mpg
3,500 lbs	21.3 mpg
4,000 lbs	19.0 mpg
4,500 lbs	17.3 mpg
5,000 lbs	15.8 mpg
5,500 lbs	14.6 mpg
6,000 lbs	13.6 mpg

If vehicle inertia weight class is:	The 2000 model year city fuel economy is:
6,500 lbs	12.8 mpg
7,000 or 8,500 lbs	12.0 mpg.

1 “(C) VEHICLE INERTIA WEIGHT CLASS.—
2 For purposes of subparagraph (B), the term
3 ‘vehicle inertia weight class’ has the same
4 meaning as when defined in regulations pre-
5 scribed by the Administrator of the Environ-
6 mental Protection Agency for purposes of the
7 administration of title II of the Clean Air Act
8 (42 U.S.C. 7521 et seq.).

9 “(3) NEW QUALIFIED FUEL CELL MOTOR VEHI-
10 CLE.—For purposes of this subsection, the term
11 ‘new qualified fuel cell motor vehicle’ means a motor
12 vehicle—

13 “(A) which is propelled by power derived
14 from one or more cells which convert chemical
15 energy directly into electricity by combining ox-
16 ygen with hydrogen fuel which is stored on
17 board the vehicle in any form and may or may
18 not require reformation prior to use,

19 “(B) which, in the case of a passenger
20 automobile or light truck—

21 “(i) for 2002 and later model vehicles,
22 has received a certificate of conformity
23 under the Clean Air Act and meets or ex-
24 ceeds the equivalent qualifying California

1 low emission vehicle standard under sec-
2 tion 243(e)(2) of the Clean Air Act for
3 that make and model year, and

4 “(ii) for 2004 and later model vehi-
5 cles, has received a certificate that such ve-
6 hicle meets or exceeds the Bin 5 Tier II
7 emission level established in regulations
8 prescribed by the Administrator of the En-
9 vironmental Protection Agency under sec-
10 tion 202(i) of the Clean Air Act for that
11 make and model year vehicle,

12 “(C) the original use of which commences
13 with the taxpayer,

14 “(D) which is acquired for use or lease by
15 the taxpayer and not for resale, and

16 “(E) which is made by a manufacturer.

17 “(c) NEW QUALIFIED HYBRID MOTOR VEHICLE
18 CREDIT.—

19 “(1) IN GENERAL.—For purposes of subsection
20 (a), the new qualified hybrid motor vehicle credit de-
21 termined under this subsection with respect to a new
22 qualified hybrid motor vehicle placed in service by
23 the taxpayer during the taxable year is the credit
24 amount determined under paragraph (2).

25 “(2) CREDIT AMOUNT.—

1 “(A) IN GENERAL.—The credit amount de-
 2 termined under this paragraph shall be deter-
 3 mined in accordance with the following tables:

4 “(i) In the case of a new qualified hy-
 5 brid motor vehicle which is a passenger
 6 automobile or light truck and which pro-
 7 vides the following percentage of the max-
 8 imum available power:

“If percentage of the maximum available power is: The credit amount is:

At least 5 percent but less than 10 percent	\$250
At least 10 percent but less than 20 percent	\$500
At least 20 percent but less than 30 percent	\$750
At least 30 percent	\$1,000.

9 “(ii) In the case of a new qualified hy-
 10 brid motor vehicle which is a heavy duty
 11 hybrid motor vehicle and which provides
 12 the following percentage of the maximum
 13 available power:

14 “(I) If such vehicle has a gross
 15 vehicle weight rating of not more than
 16 14,000 pounds:

“If percentage of the maximum available power is: The credit amount is:

At least 20 percent but less than 30 percent	\$1,500
At least 30 percent but less than 40 percent	\$1,750
At least 40 percent but less than 50 percent	\$2,000
At least 50 percent but less than 60 percent	\$2,250
At least 60 percent	\$2,500.

17 “(II) If such vehicle has a gross
 18 vehicle weight rating of more than

1 14,000 but not more than 26,000
 2 pounds:

“If percentage of the maximum available power is: The credit amount is:

At least 20 percent but less than 30 percent	\$4,000
At least 30 percent but less than 40 percent	\$4,500
At least 40 percent but less than 50 percent	\$5,000
At least 50 percent but less than 60 percent	\$5,500
At least 60 percent	\$6,000.

3 “(III) If such vehicle has a gross
 4 vehicle weight rating of more than
 5 26,000 pounds:

“If percentage of the maximum available power is: The credit amount is:

At least 20 percent but less than 30 percent	\$6,000
At least 30 percent but less than 40 percent	\$7,000
At least 40 percent but less than 50 percent	\$8,000
At least 50 percent but less than 60 percent	\$9,000
At least 60 percent	\$10,000.

6 “(B) INCREASE FOR FUEL EFFICIENCY.—

7 “(i) AMOUNT.—The amount deter-
 8 mined under subparagraph (A)(i) with re-
 9 spect to a passenger automobile or light
 10 truck shall be increased by—

11 “(I) \$500, if such vehicle
 12 achieves at least 125 percent but less
 13 than 150 percent of the 2000 model
 14 year city fuel economy,

15 “(II) \$1,000, if such vehicle
 16 achieves at least 150 percent but less
 17 than 175 percent of the 2000 model
 18 year city fuel economy,

1 “(III) \$1,500, if such vehicle
2 achieves at least 175 percent but less
3 than 200 percent of the 2000 model
4 year city fuel economy,

5 “(IV) \$2,000, if such vehicle
6 achieves at least 200 percent but less
7 than 225 percent of the 2000 model
8 year city fuel economy,

9 “(V) \$2,500, if such vehicle
10 achieves at least 225 percent but less
11 than 250 percent of the 2000 model
12 year city fuel economy, and

13 “(VI) \$3,000, if such vehicle
14 achieves at least 250 percent of the
15 2000 model year city fuel economy.

16 “(ii) 2000 MODEL YEAR CITY FUEL
17 ECONOMY.—For purposes of clause (i), the
18 2000 model year city fuel economy with re-
19 spect to a vehicle shall be determined using
20 the tables provided in subsection (b)(2)(B)
21 with respect to such vehicle.

22 “(C) INCREASE FOR ACCELERATED EMIS-
23 SIONS PERFORMANCE.—The amount deter-
24 mined under subparagraph (A)(ii) with respect
25 to an applicable heavy duty hybrid motor vehi-

1 ele shall be increased by the increase credit
2 amount determined in accordance with the fol-
3 lowing tables:

4 “(i) In the case of a vehicle which has
5 a gross vehicle weight rating of not more
6 than 14,000 pounds:

“If the model year is:	The increase credit amount is:
2002	\$3,500
2003	\$3,000
2004	\$2,500
2005	\$2,000
2006	\$1,500.

7 “(ii) In the case of a vehicle which
8 has a gross vehicle weight rating of more
9 than 14,000 pounds but not more than
10 26,000 pounds:

“If the model year is:	The increase credit amount is:
2002	\$9,000
2003	\$7,750
2004	\$6,500
2005	\$5,250
2006	\$4,000.

11 “(iii) In the case of a vehicle which
12 has a gross vehicle weight rating of more
13 than 26,000 pounds:

“If the model year is:	The increase credit amount is:
2002	\$14,000
2003	\$12,000
2004	\$10,000
2005	\$8,000
2006	\$6,000.

14 “(D) DEFINITIONS.—

15 “(i) APPLICABLE HEAVY DUTY HY-
16 BRID MOTOR VEHICLE.—For purposes of

1 subparagraph (C), the term ‘applicable
2 heavy duty hybrid motor vehicle’ means a
3 heavy duty hybrid motor vehicle which is
4 powered by an internal combustion or heat
5 engine which is certified as meeting the
6 emission standards set in the regulations
7 prescribed by the Administrator of the En-
8 vironmental Protection Agency for 2007
9 and later model year diesel heavy duty en-
10 gines or 2008 and later model year
11 ottocycle heavy duty engines, as applicable.

12 “(ii) HEAVY DUTY HYBRID MOTOR VE-
13 HICLE.—For purposes of this paragraph,
14 the term ‘heavy duty hybrid motor vehicle’
15 means a new qualified hybrid motor vehicle
16 which has a gross vehicle weight rating of
17 more than 10,000 pounds and draws pro-
18 pulsion energy from both of the following
19 onboard sources of stored energy:

20 “(I) An internal combustion or
21 heat engine using consumable fuel
22 which, for 2002 and later model vehi-
23 cles, has received a certificate of con-
24 formity under the Clean Air Act and
25 meets or exceeds a level of not greater

1 than 3.0 grams per brake horse-
2 power-hour of oxides of nitrogen and
3 0.01 per brake horsepower-hour of
4 particulate matter.

5 “(II) A rechargeable energy stor-
6 age system.

7 “(iii) MAXIMUM AVAILABLE POWER.—

8 “(I) PASSENGER AUTOMOBILE
9 OR LIGHT TRUCK.—For purposes of
10 subparagraph (A)(i), the term ‘max-
11 imum available power’ means the
12 maximum power available from the
13 battery or other electrical storage de-
14 vice, during a standard 10 second
15 pulse power test, divided by the sum
16 of the battery or other electrical stor-
17 age device and the SAE net power of
18 the heat engine.

19 “(II) HEAVY DUTY HYBRID
20 MOTOR VEHICLE.—For purposes of
21 subparagraph (A)(ii), the term ‘max-
22 imum available power’ means the
23 maximum power available from the
24 battery or other electrical storage de-
25 vice, during a standard 10 second

1 pulse power test, divided by the vehi-
2 cle's total traction power. The term
3 'total traction power' means the sum
4 of the electric motor peak power and
5 the heat engine peak power of the ve-
6 hicle, except that if the electric motor
7 is the sole means by which the vehicle
8 can be driven, the total traction power
9 is the peak electric motor power.

10 “(3) NEW QUALIFIED HYBRID MOTOR VEHI-
11 CLE.—For purposes of this subsection, the term
12 'new qualified hybrid motor vehicle' means a motor
13 vehicle—

14 “(A) which draws propulsion energy from
15 onboard sources of stored energy which are
16 both—

17 “(i) an internal combustion or heat
18 engine using combustible fuel, and

19 “(ii) a rechargeable energy storage
20 system,

21 “(B) which, in the case of a passenger
22 automobile or light truck—

23 “(i) for 2002 and later model vehicles,
24 has received a certificate of conformity
25 under the Clean Air Act and meets or ex-

1 ceeds the equivalent qualifying California
2 low emission vehicle standard under sec-
3 tion 243(e)(2) of the Clean Air Act for
4 that make and model year, and

5 “(ii) for 2004 and later model vehi-
6 cles, has received a certificate that such ve-
7 hicle meets or exceeds the Bin 5 Tier II
8 emission level established in regulations
9 prescribed by the Administrator of the En-
10 vironmental Protection Agency under sec-
11 tion 202(i) of the Clean Air Act for that
12 make and model year vehicle,

13 “(C) the original use of which commences
14 with the taxpayer,

15 “(D) which is acquired for use or lease by
16 the taxpayer and not for resale, and

17 “(E) which is made by a manufacturer.

18 “(d) NEW QUALIFIED ALTERNATIVE FUEL MOTOR
19 VEHICLE CREDIT.—

20 “(1) ALLOWANCE OF CREDIT.—Except as pro-
21 vided in paragraph (5), the credit determined under
22 this subsection is an amount equal to the applicable
23 percentage of the incremental cost of any new quali-
24 fied alternative fuel motor vehicle placed in service
25 by the taxpayer during the taxable year.

1 “(2) APPLICABLE PERCENTAGE.—For purposes
2 of paragraph (1), the applicable percentage with re-
3 spect to any new qualified alternative fuel motor ve-
4 hicle is—

5 “(A) 50 percent, plus

6 “(B) 30 percent, if such vehicle—

7 “(i) has received a certificate of con-
8 formity under the Clean Air Act and meets
9 or exceeds the most stringent standard
10 available for certification under the Clean
11 Air Act for that make and model year vehi-
12 cle (other than a zero emission standard),
13 or

14 “(ii) has received an order from an
15 applicable State certifying the vehicle for
16 sale or lease in California and meets or ex-
17 ceeds the most stringent standard available
18 for certification under the State laws of
19 California (enacted in accordance with a
20 waiver granted under section 209(b) of the
21 Clean Air Act) for that make and model
22 year vehicle (other than a zero emission
23 standard).

24 “(3) INCREMENTAL COST.—For purposes of
25 this subsection, the incremental cost of any new

1 qualified alternative fuel motor vehicle is equal to
2 the amount of the excess of the manufacturer's sug-
3 gested retail price for such vehicle over such price
4 for a gasoline or diesel fuel motor vehicle of the
5 same model, to the extent such amount does not
6 exceed—

7 “(A) \$5,000, if such vehicle has a gross ve-
8 hicle weight rating of not more than 8,500
9 pounds,

10 “(B) \$10,000, if such vehicle has a gross
11 vehicle weight rating of more than 8,500
12 pounds but not more than 14,000 pounds,

13 “(C) \$25,000, if such vehicle has a gross
14 vehicle weight rating of more than 14,000
15 pounds but not more than 26,000 pounds, and

16 “(D) \$40,000, if such vehicle has a gross
17 vehicle weight rating of more than 26,000
18 pounds.

19 “(4) QUALIFIED ALTERNATIVE FUEL MOTOR
20 VEHICLE DEFINED.—For purposes of this
21 subsection—

22 “(A) IN GENERAL.—The term ‘qualified
23 alternative fuel motor vehicle’ means any motor
24 vehicle—

1 “(i) which is only capable of operating
2 on an alternative fuel,

3 “(ii) the original use of which com-
4 mences with the taxpayer,

5 “(iii) which is acquired by the tax-
6 payer for use or lease, but not for resale,
7 and

8 “(iv) which is made by a manufac-
9 turer.

10 “(B) ALTERNATIVE FUEL.—The term ‘al-
11 ternative fuel’ means compressed natural gas,
12 liquefied natural gas, liquefied petroleum gas,
13 hydrogen, and any liquid at least 85 percent of
14 the volume of which consists of methanol.

15 “(5) CREDIT FOR MIXED-FUEL VEHICLES.—

16 “(A) IN GENERAL.—In the case of a
17 mixed-fuel vehicle placed in service by the tax-
18 payer during the taxable year, the credit deter-
19 mined under this subsection is an amount equal
20 to—

21 “(i) in the case of a 75/25 mixed-fuel
22 vehicle, 70 percent of the credit which
23 would have been allowed under this sub-
24 section if such vehicle was a qualified alter-
25 native fuel motor vehicle, and

1 “(ii) in the case of a 95/5 mixed-fuel
2 vehicle, 95 percent of the credit which
3 would have been allowed under this sub-
4 section if such vehicle was a qualified alter-
5 native fuel motor vehicle.

6 “(B) MIXED-FUEL VEHICLE.—For pur-
7 poses of this subsection, the term ‘mixed-fuel
8 vehicle’ means any motor vehicle described in
9 subparagraph (C) or (D) of paragraph (3),
10 which—

11 “(i) is certified by the manufacturer
12 as being able to perform efficiently in nor-
13 mal operation on a combination of an al-
14 ternative fuel and a petroleum-based fuel,

15 “(ii) either—

16 “(I) has received a certificate of
17 conformity under the Clean Air Act,
18 or

19 “(II) has received an order from
20 an applicable State certifying the vehi-
21 cle for sale or lease in California and
22 meets or exceeds the low emission ve-
23 hicle standard under section 88.105-
24 94 of title 40, Code of Federal Regu-

1 lations, for that make and model year
2 vehicle,

3 “(iii) the original use of which com-
4 mences with the taxpayer,

5 “(iv) which is acquired by the tax-
6 payer for use or lease, but not for resale,
7 and

8 “(v) which is made by a manufac-
9 turer.

10 “(C) 75/25 MIXED-FUEL VEHICLE.—For
11 purposes of this subsection, the term ‘75/25
12 mixed-fuel vehicle’ means a mixed-fuel vehicle
13 which operates using at least 75 percent alter-
14 native fuel and not more than 25 percent petro-
15 leum-based fuel.

16 “(D) 95/5 MIXED-FUEL VEHICLE.—For
17 purposes of this subsection, the term ‘95/5
18 mixed-fuel vehicle’ means a mixed-fuel vehicle
19 which operates using at least 95 percent alter-
20 native fuel and not more than 5 percent petro-
21 leum-based fuel.

22 “(e) APPLICATION WITH OTHER CREDITS.—The
23 credit allowed under subsection (a) for any taxable year
24 shall not exceed the excess (if any) of—

1 “(1) the regular tax for the taxable year re-
2 duced by the sum of the credits allowable under sub-
3 part A and sections 27, 29, and 30, over

4 “(2) the tentative minimum tax for the taxable
5 year.

6 “(f) OTHER DEFINITIONS AND SPECIAL RULES.—

7 For purposes of this section—

8 “(1) CONSUMABLE FUEL.—The term
9 ‘consumable fuel’ means any solid, liquid, or gaseous
10 matter which releases energy when consumed by an
11 auxiliary power unit.

12 “(2) MOTOR VEHICLE.—The term ‘motor vehi-
13 cle’ has the meaning given such term by section
14 30(c)(2).

15 “(3) 2000 MODEL YEAR CITY FUEL ECON-
16 OMY.—The 2000 model year city fuel economy with
17 respect to any vehicle shall be measured under rules
18 similar to the rules under section 4064(c).

19 “(4) OTHER TERMS.—The terms ‘automobile’,
20 ‘passenger automobile’, ‘light truck’, and ‘manufac-
21 turer’ have the meanings given such terms in regula-
22 tions prescribed by the Administrator of the Envi-
23 ronmental Protection Agency for purposes of the ad-
24 ministration of title II of the Clean Air Act (42
25 U.S.C. 7521 et seq.).

1 “(5) REDUCTION IN BASIS.—For purposes of
2 this subtitle, the basis of any property for which a
3 credit is allowable under subsection (a) shall be re-
4 duced by the amount of such credit so allowed (de-
5 termined without regard to subsection (e)).

6 “(6) NO DOUBLE BENEFIT.—The amount of
7 any deduction or credit allowable under this
8 chapter—

9 “(A) for any incremental cost taken into
10 account in computing the amount of the credit
11 determined under subsection (d) shall be re-
12 duced by the amount of such credit attributable
13 to such cost, and

14 “(B) with respect to a vehicle described
15 under subsection (b) or (c), shall be reduced by
16 the amount of credit allowed under subsection
17 (a) for such vehicle for the taxable year.

18 “(7) PROPERTY USED BY TAX-EXEMPT ENTI-
19 TIES.—In the case of a credit amount which is al-
20 lowable with respect to a motor vehicle which is ac-
21 quired by an entity exempt from tax under this
22 chapter, the person which sells or leases such vehicle
23 to the entity shall be treated as the taxpayer with
24 respect to the vehicle for purposes of this section
25 and the credit shall be allowed to such person, but

1 only if the person clearly discloses to the entity in
2 any sale or lease document the specific amount of
3 any credit otherwise allowable to the entity under
4 this section and reduces the sale or lease price of
5 such vehicle by an equivalent amount of such credit.

6 “(8) RECAPTURE.—The Secretary shall, by reg-
7 ulations, provide for recapturing the benefit of any
8 credit allowable under subsection (a) with respect to
9 any property which ceases to be property eligible for
10 such credit (including recapture in the case of a
11 lease period of less than the economic life of a vehi-
12 cle).

13 “(9) PROPERTY USED OUTSIDE UNITED
14 STATES, ETC., NOT QUALIFIED.—No credit shall be
15 allowed under subsection (a) with respect to any
16 property referred to in section 50(b) or with respect
17 to the portion of the cost of any property taken into
18 account under section 179.

19 “(10) ELECTION TO NOT TAKE CREDIT.—No
20 credit shall be allowed under subsection (a) for any
21 vehicle if the taxpayer elects to not have this section
22 apply to such vehicle.

23 “(11) CARRYFORWARD ALLOWED.—

24 “(A) IN GENERAL.—If the credit amount
25 allowable under subsection (a) for a taxable

1 year exceeds the amount of the limitation under
2 subsection (e) for such taxable year (referred to
3 as the ‘unused credit year’ in this paragraph),
4 such excess shall be allowed as a credit
5 carryforward for each of the 20 taxable years
6 following the unused credit year.

7 “(B) RULES.—Rules similar to the rules of
8 section 39 shall apply with respect to the credit
9 carryforward under subparagraph (A).

10 “(12) INTERACTION WITH AIR QUALITY AND
11 MOTOR VEHICLE SAFETY STANDARDS.—Unless oth-
12 erwise provided in this section, a motor vehicle shall
13 not be considered eligible for a credit under this sec-
14 tion unless such vehicle is in compliance with—

15 “(A) the applicable provisions of the Clean
16 Air Act for the applicable make and model year
17 of the vehicle (or applicable air quality provi-
18 sions of State law in the case of a State which
19 has adopted such provision under a waiver
20 under section 209(b) of the Clean Air Act), and

21 “(B) the motor vehicle safety provisions of
22 sections 30101 through 30169 of title 49,
23 United States Code.

24 “(g) REGULATIONS.—

1 “(1) IN GENERAL.—The Secretary shall pro-
2 mulgate such regulations as necessary to carry out
3 the provisions of this section.

4 “(2) ADMINISTRATOR OF ENVIRONMENTAL
5 PROTECTION AGENCY.—The Administrator of the
6 Environmental Protection Agency, in coordination
7 with the Secretary of Transportation and the Sec-
8 retary of the Treasury, shall prescribe such regula-
9 tions as necessary to determine whether a motor ve-
10 hicle meets the requirements to be eligible for a
11 credit under this section.

12 “(h) TERMINATION.—This section shall not apply to
13 any property placed in service after—

14 “(1) in the case of a new qualified fuel cell
15 motor vehicle (as described in subsection (b)), De-
16 cember 31, 2011, and

17 “(2) in the case of any other property, Decem-
18 ber 31, 2007.”.

19 (b) CONFORMING AMENDMENTS.—

20 (1) Section 1016(a) is amended by striking
21 “and” at the end of paragraph (26), by striking the
22 period at the end of paragraph (27) and inserting “,
23 and”, and by adding at the end the following:

24 “(28) to the extent provided in section
25 30B(f)(4).”.

1 (2) Section 53(d)(1)(B)(iii) is amended by in-
 2 serting “, or not allowed under section 30B solely by
 3 reason of the application of section 30B(e)(2)” be-
 4 fore the period.

5 (3) Section 55(c)(2) is amended by inserting
 6 “30B(e),” after “30(b)(3)”.

7 (4) Section 6501(m) is amended by inserting
 8 “30B(f)(9),” after “30(d)(4),”.

9 (5) The table of sections for subpart B of part
 10 IV of subchapter A of chapter 1 is amended by in-
 11 serting after the item relating to section 30A the fol-
 12 lowing:

“Sec. 30B. Alternative motor vehicle credit.”.

13 (e) EFFECTIVE DATE.—The amendments made by
 14 this section shall apply to property placed in service after
 15 December 31, 2001, in taxable years ending after such
 16 date.

17 **SEC. 4. MODIFICATION OF CREDIT FOR QUALIFIED ELEC-**
 18 **TRIC VEHICLES.**

19 (a) AMOUNT OF CREDIT.—

20 (1) IN GENERAL.—Section 30(a) (relating to al-
 21 lowance of credit) is amended by striking “10 per-
 22 cent of”.

23 (2) LIMITATION OF CREDIT ACCORDING TO
 24 TYPE OF VEHICLE.—Section 30(b) (relating to limi-
 25 tations) is amended—

1 (A) by striking paragraphs (1) and (2) and
2 inserting the following:

3 “(1) LIMITATION ACCORDING TO TYPE OF VE-
4 HICLE.—The amount of the credit allowed under
5 subsection (a) for any vehicle shall not exceed the
6 greatest of the following amounts applicable to such
7 vehicle:

8 “(A) In the case of a vehicle which con-
9 forms to the Motor Vehicle Safety Standard
10 500 prescribed by the Secretary of Transpor-
11 tation, the lesser of—

12 “(i) 10 percent of the manufacturer’s
13 suggested retail price of the vehicle, or

14 “(ii) \$4,000.

15 “(B) In the case of a vehicle with a gross
16 vehicle weight rating not exceeding 8,500
17 pounds—

18 “(i) \$4,000, or

19 “(ii) \$6,000, if such vehicle is—

20 “(I) capable of a driving range of
21 at least 100 miles on a single charge
22 of the vehicle’s rechargeable batteries
23 and measured pursuant to the urban
24 dynamometer schedules under appen-

1 dix I to part 86 of title 40, Code of
2 Federal Regulations, or

3 “(II) capable of a payload capac-
4 ity of at least 1000 pounds.

5 “(C) In the case of a vehicle with a gross
6 vehicle weight rating exceeding 8,500 but not
7 exceeding 14,000 pounds, \$10,000.

8 “(D) In the case of a vehicle with a gross
9 vehicle weight rating exceeding 14,000 but not
10 exceeding 26,000 pounds, \$20,000.

11 “(E) In the case of a vehicle with a gross
12 vehicle weight rating exceeding 26,000 pounds,
13 \$40,000.”, and

14 (B) by redesignating paragraph (3) as
15 paragraph (2).

16 (3) CONFORMING AMENDMENTS.—

17 (A) Section 53(d)(1)(B)(iii) is amended by
18 striking “section 30(b)(3)(B)” and inserting
19 “section 30(b)(2)(B)”.

20 (3) Section 55(c)(2) is amended by striking
21 “30(b)(3)” and inserting “30(b)(2)”.

22 (b) QUALIFIED BATTERY ELECTRIC VEHICLE.—

23 (1) IN GENERAL.—Section 30(c)(1)(A) (defin-
24 ing qualified electric vehicle) is amended to read as
25 follows:

1 “(A) which is—

2 “(i) operated solely by use of a bat-
3 tery or battery pack, or

4 “(ii) powered primarily through the
5 use of an electric battery or battery pack
6 using a flywheel or capacitor which stores
7 energy produced by an electric motor
8 through regenerative braking to assist in
9 vehicle operation,”.

10 (2) LEASED VEHICLES.—Section 30(c)(1)(C) is
11 amended by inserting “or lease” after “use”.

12 (3) CONFORMING AMENDMENTS.—

13 (A) Subsections (a), (b)(2), and (c) of sec-
14 tion 30 are each amended by inserting “bat-
15 tery” after “qualified” each place it appears.

16 (B) The heading of subsection (c) of sec-
17 tion 30 is amended by inserting “BATTERY”
18 after “QUALIFIED”.

19 (C) The heading of section 30 is amended
20 by inserting “**BATTERY**” after “**QUALIFIED**”.

21 (D) The item relating to section 30 in the
22 table of sections for subpart B of part IV of
23 subchapter A of chapter 1 is amended by in-
24 serting “battery” after “qualified”.

1 (E) Section 179A(c)(3) is amended by in-
2 serting “battery” before “electric”.

3 (F) The heading of paragraph (3) of sec-
4 tion 179A(c) is amended by inserting “BAT-
5 TERY” before “ELECTRIC”.

6 (c) ADDITIONAL SPECIAL RULES.—Section 30(d)
7 (relating to special rules) is amended by adding at the end
8 the following:

9 “(5) NO DOUBLE BENEFIT.—The amount of
10 any deduction or credit allowable under this chapter
11 for any cost taken into account in computing the
12 amount of the credit determined under subsection
13 (a) shall be reduced by the amount of such credit at-
14 tributable to such cost.

15 “(6) PROPERTY USED BY TAX-EXEMPT ENTI-
16 TIES.—In the case of a credit amount which is al-
17 lowable with respect to a vehicle which is acquired
18 by an entity exempt from tax under this chapter, the
19 person which sells or leases such vehicle to the entity
20 shall be treated as the taxpayer with respect to the
21 vehicle for purposes of this section and the credit
22 shall be allowed to such person, but only if the per-
23 son clearly discloses to the entity in any sale or lease
24 contract the specific amount of any credit otherwise
25 allowable to the entity under this section and re-

1 duces the sale or lease price of such vehicle by an
2 equivalent amount of such credit.”.

3 (d) **EXTENSION.**—Section 30(e) (relating to termi-
4 nation) is amended by striking “2004” and inserting
5 “2007”.

6 (e) **EFFECTIVE DATE.**—The amendments made by
7 this section shall apply to property placed in service after
8 December 31, 2001, in taxable years ending after such
9 date.

10 **SEC. 5. CREDIT FOR RETAIL SALE OF ALTERNATIVE FUELS**
11 **AS MOTOR VEHICLE FUEL.**

12 (a) **IN GENERAL.**—Subpart D of part IV of sub-
13 chapter A of chapter 1 (relating to business related cred-
14 its) is amended by inserting after section 40 the following:

15 **“SEC. 40A. CREDIT FOR RETAIL SALE OF ALTERNATIVE**
16 **FUELS AS MOTOR VEHICLE FUEL.**

17 “(a) **GENERAL RULE.**—For purposes of section 38,
18 the alternative fuel retail sales credit for any taxable year
19 is 50 cents for each gasoline gallon equivalent of alter-
20 native fuel sold at retail by the taxpayer during such year
21 as a fuel to propel any qualified motor vehicle, but only
22 if the taxpayer reduces the retail sales price of such fuel
23 by an equivalent amount of such credit.

24 “(b) **DEFINITIONS.**—For purposes of this section—

1 “(1) ALTERNATIVE FUEL.—The term ‘alter-
2 native fuel’ means compressed natural gas, liquefied
3 natural gas, liquefied petroleum gas, hydrogen, and
4 any liquid at least 85 percent of the volume of which
5 consists of methanol.

6 “(2) GASOLINE GALLON EQUIVALENT.—The
7 term ‘gasoline gallon equivalent’ means, with respect
8 to any alternative fuel, the amount (determined by
9 the Secretary) of such fuel having a Btu content of
10 114,000.

11 “(3) QUALIFIED MOTOR VEHICLE.—The term
12 ‘qualified motor vehicle’ means any motor vehicle (as
13 defined in section 30(c)(2)) which meets any appli-
14 cable Federal or State emissions standards with re-
15 spect to each fuel by which such vehicle is designed
16 to be propelled.

17 “(4) SOLD AT RETAIL.—

18 “(A) IN GENERAL.—The term ‘sold at re-
19 tail’ means the sale, for a purpose other than
20 resale, after manufacture, production, or impor-
21 tation.

22 “(B) USE TREATED AS SALE.—If any per-
23 son uses alternative fuel (including any use
24 after importation) as a fuel to propel any quali-
25 fied alternative fuel motor vehicle (as defined in

1 section 30B(d)(4)) before such fuel is sold at
2 retail, then such use shall be treated in the
3 same manner as if such fuel were sold at retail
4 as a fuel to propel such a vehicle by such per-
5 son.

6 “(c) NO DOUBLE BENEFIT.—The amount of any de-
7 duction or credit allowable under this chapter for any fuel
8 taken into account in computing the amount of the credit
9 determined under subsection (a) shall be reduced by the
10 amount of such credit attributable to such fuel.

11 “(d) PASS-THRU IN THE CASE OF ESTATES AND
12 TRUSTS.—Under regulations prescribed by the Secretary,
13 rules similar to the rules of subsection (d) of section 52
14 shall apply.

15 “(e) TERMINATION.—This section shall not apply to
16 any fuel sold at retail after December 31, 2007.”.

17 (b) CREDIT TREATED AS BUSINESS CREDIT.—Sec-
18 tion 38(b) (relating to current year business credit) is
19 amended by striking “plus” at the end of paragraph (12),
20 by striking the period at the end of paragraph (13) and
21 inserting “, plus”, and by adding at the end the following:

22 “(14) the alternative fuel retail sales credit de-
23 termined under section 40A(a).”.

1 (c) TRANSITIONAL RULE.—Section 39(d) (relating to
2 transitional rules) is amended by adding at the end the
3 following:

4 “(10) NO CARRYBACK OF SECTION 40A CREDIT
5 BEFORE EFFECTIVE DATE.—No portion of the un-
6 used business credit for any taxable year which is
7 attributable to the alternative fuel retail sales credit
8 determined under section 40A(a) may be carried
9 back to a taxable year ending before January 1,
10 2002.”.

11 (d) CLERICAL AMENDMENT.—The table of sections
12 for subpart D of part IV of subchapter A of chapter 1
13 is amended by inserting after the item relating to section
14 40 the following:

“Sec. 40A. Credit for retail sale of alternative fuels as motor vehicle fuel.”.

15 (e) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to fuel sold at retail after Decem-
17 ber 31, 2001, in taxable years ending after such date.

18 **SEC. 6. EXTENSION OF DEDUCTION FOR CERTAIN REFUEL-**
19 **ING PROPERTY.**

20 (a) IN GENERAL.—Section 179A(f) (relating to ter-
21 mination) is amended by striking “2004” and inserting
22 “2007”.

23 (b) CONFORMING AMENDMENT.—Section 179A(c)
24 (relating to qualified clean-fuel vehicle property defined)
25 is amended by striking paragraph (3).

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to property placed in service after
3 December 31, 2001, in taxable years ending after such
4 date.

5 **SEC. 7. CREDIT FOR INSTALLATION OF ALTERNATIVE**
6 **FUELING STATIONS.**

7 (a) IN GENERAL.—Subpart B of part IV of sub-
8 chapter A of chapter 1 (relating to foreign tax credit, etc.),
9 as amended by section 3, is amended by adding at the
10 end the following:

11 **“SEC. 30C. CLEAN-FUEL VEHICLE REFUELING PROPERTY**
12 **CREDIT.**

13 “(a) CREDIT ALLOWED.—There shall be allowed as
14 a credit against the tax imposed by this chapter for the
15 taxable year an amount equal to—

16 “(1) 50 percent, in the case of retail clean-fuel
17 vehicle refueling property, and

18 “(2) 50 percent, in the case of residential clean-
19 fuel vehicle refueling property,

20 of the amount paid or incurred by the taxpayer during
21 the taxable year for the installation of clean-fuel vehicle
22 refueling property.

23 “(b) LIMITATION.—The credit allowed under—

1 “(1) subsection (a)(1) with respect to clean-fuel
2 vehicle refueling property, shall not exceed \$30,000,
3 and

4 “(2) subsection (a)(2) with respect to clean-fuel
5 vehicle refueling property, shall not exceed \$1,000.

6 “(c) YEAR CREDIT ALLOWED.—The credit allowed
7 under subsection (a) shall be allowed in the taxable year
8 in which the clean-fuel vehicle refueling property is placed
9 in service by the taxpayer.

10 “(d) DEFINITIONS.—For purposes of this section—

11 “(1) CLEAN-FUEL VEHICLE REFUELING PROP-
12 ERTY.—The term ‘clean-fuel vehicle refueling prop-
13 erty’ has the same meaning given the term ‘qualified
14 clean-fuel vehicle refueling property’ under section
15 179A.

16 “(2) RESIDENTIAL CLEAN-FUEL VEHICLE RE-
17 FUELING PROPERTY.—The term ‘residential clean-
18 fuel vehicle refueling property’ means clean-fuel ve-
19 hicle refueling property which is installed on prop-
20 erty which is used as the principal residence (within
21 the meaning of section 121) of the taxpayer.

22 “(3) RETAIL CLEAN-FUEL VEHICLE REFUELING
23 PROPERTY.—The term ‘retail clean-fuel vehicle re-
24 fueling property’ means clean-fuel vehicle refueling
25 property—

1 “(A) which is installed on property used in
2 a trade or business of the taxpayer, and

3 “(B) if such refueling property—

4 “(i) is—

5 “(I) available to the public dur-
6 ing normal business hours, and

7 “(II) capable of serving at least 3
8 motor vehicles at the same time, or

9 “(ii) regularly serves at least 1 fleet of
10 10 or more motor vehicles.

11 “(e) APPLICATION WITH OTHER CREDITS.—The
12 credit allowed under subsection (a) for any taxable year
13 shall not exceed the excess (if any) of—

14 “(1) the regular tax for the taxable year re-
15 duced by the sum of the credits allowable under sub-
16 part A and sections 27, 29, 30, and 30B, over

17 “(2) the tentative minimum tax for the taxable
18 year.

19 “(f) BASIS REDUCTION.—For purposes of this title,
20 the basis of any property shall be reduced by the portion
21 of the cost of such property taken into account under sub-
22 section (a).

23 “(g) NO DOUBLE BENEFIT.—No deduction shall be
24 allowed under section 179A with respect to any property

1 with respect to which a credit is allowed under subsection
2 (a).

3 “(h) REFUELING PROPERTY INSTALLED FOR TAX-
4 EXEMPT ENTITIES.—In the case of clean-fuel vehicle re-
5 fueling property installed on property owned or used by
6 an entity exempt from tax under this chapter, the person
7 which installs such refueling property for the entity shall
8 be treated as the taxpayer with respect to the refueling
9 property for purposes of this section (and such refueling
10 property shall be treated as retail clean-fuel vehicle refuel-
11 ing property) and the credit shall be allowed to such per-
12 son, but only if the person clearly discloses to the entity
13 in any installation contract the specific amount of the
14 credit allowable under this section and modifies the price
15 of such contract to take into account the amount of such
16 credit.

17 “(i) CARRYFORWARD ALLOWED.—

18 “(1) IN GENERAL.—If the credit amount allow-
19 able under subsection (a) for a taxable year exceeds
20 the amount of the limitation under subsection (b)
21 for such taxable year (referred to as the ‘unused
22 credit year’ in this subsection), such excess shall be
23 allowed as a credit carryforward for each of the 20
24 taxable years following the unused credit year.

1 “(2) RULES.—Rules similar to the rules of sec-
2 tion 39 shall apply with respect to the credit
3 carryforward under paragraph (1).

4 “(j) SPECIAL RULES.—Rules similar to the rules of
5 paragraphs (4) and (5) of section 179A(e) shall apply.

6 “(k) REGULATIONS.—The Secretary shall prescribe
7 such regulations as necessary to carry out the provisions
8 of this section.

9 “(l) TERMINATION.—This section shall not apply to
10 any property placed in service after December 31, 2007.”.

11 (b) CONFORMING AMENDMENTS.—

12 (1) Section 1016(a), as amended by section
13 3(b)(1), is amended by striking “and” at the end of
14 paragraph (27), by striking the period at the end of
15 paragraph (28) and inserting “, and”, and by add-
16 ing at the end the following:

17 “(29) to the extent provided in section
18 30C(f).”.

19 (2) Section 53(d)(1)(B)(iii), as amended by sec-
20 tion 3(b)(2), is amended by inserting “, or not al-
21 lowed under section 30C solely by reason of the ap-
22 plication of section 30C(e)(2)” before the period.

23 (3) Section 55(e)(2), as amended by section
24 3(b)(3), is amended by inserting “30C(e),” after
25 “30B(e)”.

1 (4) The table of sections for subpart B of part
2 IV of subchapter A of chapter 1, as amended by sec-
3 tion 3(b)(5), is amended by inserting after the item
4 relating to section 30B the following:

 “Sec. 30C. Clean-fuel vehicle refueling property credit.”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to property placed in service after
7 December 31, 2001, in taxable years ending after such
8 date.

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