

110TH CONGRESS  
1ST SESSION

# H. R. 1331

To amend the Internal Revenue Code of 1986 to provide a tax credit for new qualified plug-in hybrid motor vehicles.

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2007

Mr. DOGGETT (for himself, Mr. ABERCROMBIE, Mr. BACHUS, Mr. BECERRA, Mr. BERMAN, Mr. BISHOP of New York, Mr. BLUMENAUER, Mr. BURGESS, Mr. CLEAVER, Mr. CUELLAR, Mr. DAVIS of Illinois, Mr. LINCOLN DAVIS of Tennessee, Mr. DEFazio, Mr. EDWARDS, Mr. EHLERS, Mr. ELLISON, Mr. FARR, Mr. FILNER, Mr. GONZALEZ, Mr. AL GREEN of Texas, Mr. GENE GREEN of Texas, Mr. HALL of New York, Mr. HASTINGS of Florida, Ms. HOOLEY, Mr. HOLT, Mr. INSLEE, Mr. ISRAEL, Mr. JEFFERSON, Ms. EDDIE BERNICE JOHNSON of Texas, Mr. KANJORSKI, Ms. KAPTUR, Mr. KENNEDY, Mr. KIND, Mr. LAMPSON, Mr. LANTOS, Mr. LEWIS of Georgia, Mrs. MALONEY of New York, Ms. MATSUI, Mrs. MCCARTHY of New York, Mr. MCCAUL of Texas, Mr. McDERMOTT, Mr. MCGOVERN, Mr. MEEHAN, Mr. MICHAUD, Mr. MILLER of North Carolina, Mr. MOORE of Kansas, Mr. MORAN of Virginia, Mrs. MUSGRAVE, Mrs. NAPOLITANO, Mr. RODRIGUEZ, Ms. LINDA T. SANCHEZ of California, Mr. SCHIFF, Ms. SCHWARTZ, Mr. SHULER, Mr. SMITH of Texas, Mr. THOMPSON of California, Mr. TOWNS, Mr. UDALL of New Mexico, Mr. UPTON, Mr. VAN HOLLEN, Mr. WAMP, Ms. WATSON, Mr. WAXMAN, Ms. WOOLSEY, and Mr. WU) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide a tax credit for new qualified plug-in hybrid motor vehicles.

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. CREDIT FOR NEW QUALIFIED PLUG-IN HYBRID**  
2 **MOTOR VEHICLES.**

3 (a) IN GENERAL.—Subparagraph (A) of section  
4 30B(d)(2) of the Internal Revenue Code of 1986 (relating  
5 to credit amount for passenger automobiles and light  
6 trucks) is amended to read as follows:

7 “(A) CREDIT AMOUNT FOR PASSENGER  
8 AUTOMOBILES AND LIGHT TRUCKS.—

9 “(i) IN GENERAL.—In the case of a  
10 new qualified hybrid motor vehicle (other  
11 than a new qualified plug-in hybrid motor  
12 vehicle) which is a passenger automobile or  
13 light truck and which has a gross vehicle  
14 weight rating of not more than 8,500  
15 pounds, the amount determined under this  
16 paragraph is the sum of the amounts de-  
17 termined under subclauses (I) and (II).

18 “(I) FUEL ECONOMY.—The  
19 amount determined under this sub-  
20 clause is the amount which would be  
21 determined under subsection (c)(2)(A)  
22 if such vehicle were a vehicle referred  
23 to in such subsection.

24 “(II) CONSERVATION CREDIT.—  
25 The amount determined under this  
26 subclause is the amount which would

1 be determined under subsection  
2 (c)(2)(B) if such vehicle were a vehicle  
3 referred to in such subsection.

4 “(ii) NEW QUALIFIED PLUG-IN HY-  
5 BRID MOTOR VEHICLES.—In the case of a  
6 new qualified plug-in hybrid motor vehicle  
7 which is a passenger automobile or light  
8 truck and which has a gross vehicle weight  
9 rating of not more than 8,500 pounds, the  
10 amount determined under this paragraph  
11 is the sum of the amounts determined  
12 under subclauses (I), (II), and (III).

13 “(I) BASE AMOUNT.—The  
14 amount determined under this sub-  
15 clause is \$3,000.

16 “(II) FLEXIBLE FUEL.—In the  
17 case of a vehicle which is warrantied  
18 by its manufacturer to operate on a  
19 fuel described in section 30C(c)(1)(A),  
20 the amount determined under this  
21 subclause is \$150.

22 “(III) POWER OF TRACTION BAT-  
23 TERY.—In the case of vehicle which  
24 draws propulsion energy from a trac-  
25 tion battery of not less than 5 kWh,

1 the amount determined under this  
2 subclause is \$500, plus \$250 for each  
3 kWh that such battery exceeds 5  
4 kWh. The amount determined under  
5 this subclause shall not exceed  
6 \$3,000.”.

7 (b) NEW QUALIFIED PLUG-IN HYBRID MOTOR VEHI-  
8 CLE.—Subsection (d) of section 30B of such Code is  
9 amended by adding at the end the following new para-  
10 graph:

11 “(4) NEW QUALIFIED PLUG-IN HYBRID MOTOR  
12 VEHICLE.—For purposes of this subsection, the term  
13 ‘new qualified plug-in hybrid motor vehicle’ means  
14 any new qualified hybrid motor vehicle which—

15 “(A) meets or exceeds the Bin 5 Tier II  
16 emission standard established in regulations  
17 prescribed by the Administrator of the Environ-  
18 mental Protection Agency under section 202(i)  
19 of the Clean Air Act for that make and model  
20 year vehicle,

21 “(B) draws propulsion energy from a trac-  
22 tion battery of not less than 4 kWh, and

23 “(C) is equipped with a means of re-  
24 charging its rechargeable energy storage system  
25 from an external source of electricity.”.

1       (c) APPLICATION OF LIMITATION ON NUMBER OF  
2       HYBRIDS ELIGIBLE FOR CREDIT.—

3               (1) IN GENERAL.—Subsection (f) of section  
4       30B of such Code is amended by adding at the end  
5       the following new paragraph:

6               “(6) SEPARATE APPLICATION TO NEW QUALI-  
7       FIED PLUG-IN HYBRID MOTOR VEHICLES.—In the  
8       case of a new qualified plug-in hybrid motor vehicle,  
9       this subsection shall be applied—

10              “(A) separately with respect to such vehi-  
11       cles by treating only new qualified plug-in hy-  
12       brid motor vehicles as qualified vehicles,

13              “(B) by substituting ‘100,000’ for ‘60,000’  
14       in paragraph (2), and

15              “(C) by substituting ‘the date of the enact-  
16       ment of paragraph (6)’ for ‘December 31,  
17       2005’ in paragraph (2).”.

18              (2) CONFORMING AMENDMENT.—Paragraph (5)  
19       of section 30B(f) of such Code is amended by insert-  
20       ing “other than a new qualified plug-in hybrid motor  
21       vehicle” after “subsection (d)(2)(A)”.

22       (d) EFFECTIVE DATE.—The amendments made by  
23       this section shall apply to property placed in service after

- 1 the date of the enactment of this Act, in taxable years
- 2 ending after such date.

