

111TH CONGRESS  
1ST SESSION

# H. R. 3383

To amend the Internal Revenue Code of 1986 to allow a credit for the purchase of idling reduction systems for diesel-powered on-highway vehicles.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 29, 2009

Mr. BLUMENAUER (for himself and Ms. GRANGER) 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 allow a credit for the purchase of idling reduction systems for diesel-powered on-highway vehicles.

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

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Idling Reduction Tax  
5 Credit Act of 2009”.

6 **SEC. 2. IDLING REDUCTION TAX CREDIT.**

7 (a) IN GENERAL.—Subpart D of part IV of sub-  
8 chapter A of chapter 1 of the Internal Revenue Code of  
9 1986 (relating to business-related credits) is amended by  
10 adding at the end the following new section:

1 **“SEC. 45R. IDLING REDUCTION CREDIT.**

2       “(a) GENERAL RULE.—For purposes of section 38,  
3 the idling reduction credit determined under this section  
4 for the taxable year is an amount equal to 50 percent of  
5 the amount paid or incurred for each qualified idling re-  
6 duction device placed in service by the taxpayer during the  
7 taxable year.

8       “(b) LIMITATION.—The maximum amount allowed as  
9 a credit under subsection (a) shall not exceed \$3,000 per  
10 device.

11       “(c) DEFINITIONS.—For purposes of subsection  
12 (a)—

13               “(1) QUALIFIED IDLING REDUCTION DEVICE.—  
14       The term ‘qualified idling reduction device’ means  
15       any device or system of devices—

16                       “(A) of a kind chiefly used for highway  
17                       transportation in combination with a trailer or  
18                       semi-trailer,

19                       “(B) which is designed to provide to such  
20                       vehicle those services (including heat, air condi-  
21                       tioning, and electricity) that would otherwise re-  
22                       quire the operation of the main drive engine  
23                       while the vehicle is temporarily parked or re-  
24                       mains stationary,

25                       “(C) the original use of which commences  
26                       with the taxpayer,

1           “(D) which is acquired for use by the tax-  
2           payer and not for resale, and

3           “(E) which is determined by the Adminis-  
4           trator of the Environmental Protection Agency  
5           to reduce long-duration idling of such vehicle at  
6           a motor vehicle rest stop or other location  
7           where such vehicles are temporarily parked or  
8           remain stationary.

9           “(2) LONG-DURATION IDLING.—The term ‘long-  
10          duration idling’ means the operation of a main drive  
11          engine for a period greater than 5 consecutive min-  
12          utes where the main drive engine is not engaged in  
13          gear. Such term does not apply to routine stoppages  
14          associated with traffic movement or congestion, ac-  
15          tions taken by government personnel, required rou-  
16          tine maintenance, and or prevention of safety or  
17          health emergency.

18          “(d) NO DOUBLE BENEFIT.—For purposes of this  
19          section—

20                 “(1) REDUCTION IN BASIS.—If a credit is de-  
21                 termined under this section with respect to any  
22                 property by reason of expenditures described in sub-  
23                 section (a), the basis of such property shall be re-  
24                 duced by the amount of the credit so determined.

1           “(2) OTHER DEDUCTIONS AND CREDITS.—No  
2           deduction or credit shall be allowed under any other  
3           provision of this chapter with respect to the amount  
4           of the credit determined under this section.

5           “(e) ELECTION NOT TO CLAIM CREDIT.—This sec-  
6           tion shall not apply to a taxpayer for any taxable year  
7           if such taxpayer elects to have this section not apply for  
8           such taxable year.”.

9           (b) CREDIT TO BE PART OF GENERAL BUSINESS  
10          CREDIT.—Subsection (b) of section 38 of such Code (re-  
11          lating to general business credit) is amended by striking  
12          “ plus” at the end of paragraph (34), by striking the pe-  
13          riod at the end of paragraph (35) and inserting “, plus”,  
14          and by adding at the end the following new paragraph:

15                 “(36) the idling reduction credit determined  
16                 under section 45R(a).”.

17          (c) CONFORMING AMENDMENTS.—

18                 (1) The table of sections for subpart D of part  
19                 IV of subchapter A of chapter 1 of such Code is  
20                 amended by inserting after the item relating to sec-  
21                 tion 45Q the following new item:

                  “Sec. 45R. Idling reduction credit.”.

22                 (2) Section 1016(a) of such Code is amended  
23                 by striking “and” at the end of paragraph (36), by  
24                 striking the period at the end of paragraph (37) and

1 inserting “, and”, and by adding at the end the fol-  
2 lowing:

3 “(38) in the case of a facility with respect to  
4 which a credit was allowed under section 45R, to the  
5 extent provided in section 45R(d)(1).”.

6 (d) EFFECTIVE DATE.—The amendments made by  
7 this section shall apply to taxable years beginning after  
8 December 31, 2009.

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