

111<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 5174

To amend the Internal Revenue Code of 1986 to modify the credit for qualified fuel cell motor vehicles by maintaining the level of credit for vehicles placed in service after 2009 and by allowing the credit for certain off-highway vehicles.

---

## IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2010

Mr. TONKO 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 modify the credit for qualified fuel cell motor vehicles by maintaining the level of credit for vehicles placed in service after 2009 and by allowing the credit for certain off-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 “Fuel Cell Industrial  
5 Vehicle Jobs Act of 2010”.

1 **SEC. 2. MODIFICATIONS OF CREDIT FOR QUALIFIED FUEL**  
2 **CELL MOTOR VEHICLES.**

3 (a) MAINTENANCE OF \$8,000 CREDIT AFTER  
4 2009.—Subparagraph (A) of section 30B(b)(1) of the In-  
5 ternal Revenue Code of 1986 (relating to new qualified  
6 fuel cell motor vehicle credit) is amended by striking  
7 “(\$4,000 in the case of a vehicle placed in service after  
8 December 31, 2009)”.

9 (b) CREDIT FOR CERTAIN OFF-HIGHWAY VEHI-  
10 CLES.—Subsection (b) of section 30B of such Code is  
11 amended by adding at the end the following new para-  
12 graph:

13 “(4) SPECIAL RULES FOR CERTAIN OFF-HIGH-  
14 WAY VEHICLES.—Solely for purposes of this sub-  
15 section—

16 “(A) IN GENERAL.—The term ‘motor vehi-  
17 cle’ includes any vehicle which is manufactured  
18 primarily for use in carrying or towing loads or  
19 materials for commercial or industrial purposes,  
20 whether or not on public streets, roads, and  
21 highways and regardless of the type of load or  
22 material carried or towed. The preceding sen-  
23 tence shall not include any vehicle operated ex-  
24 clusively on a rail or rails and any vehicle oper-  
25 ated primarily for recreational purposes.

1           “(B) ADDITIONAL CREDIT.—In the case of  
2           a vehicle which is a motor vehicle solely by rea-  
3           son of subparagraph (A), the amount deter-  
4           mined under paragraph (1) shall be increased  
5           by—

6                   “(i) \$2,000 if such vehicle’s fuel cell  
7                   system achieves an electricity generation  
8                   efficiency of at least 40 percent but less  
9                   than 50 percent based on the lower heating  
10                  value of the fuel, or

11                   “(ii) \$4,000 if such vehicle’s fuel cell  
12                   system achieves an electricity generation  
13                   efficiency of at least 50 percent based on  
14                   the lower heating value of the fuel.

15           “(C) CERTAIN STANDARDS NOT TO  
16           APPLY.—Subsection (h)(10) shall not apply to a  
17           vehicle which is a motor vehicle solely by reason  
18           of subparagraph (A).”.

19           (c) EFFECTIVE DATE.—The amendments made by  
20           this section shall apply to vehicles placed in service after  
21           December 31, 2009, in taxable years ending after such  
22           date.

○