

116TH CONGRESS
1ST SESSION

S. 1094

To amend the Internal Revenue Code of 1986 to modify limitations on the credit for plug-in electric drive motor vehicles, and for other purposes.

IN THE SENATE OF THE UNITED STATES

APRIL 9, 2019

Ms. STABENOW (for herself, Mr. ALEXANDER, Mr. PETERS, and Ms. COLLINS) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify limitations on the credit for plug-in electric drive motor vehicles, 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,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Driving America For-
5 ward Act”.

1 **SEC. 2. MODIFICATION OF LIMITATIONS ON NEW QUALI-**
 2 **FIED PLUG-IN ELECTRIC DRIVE MOTOR VEHI-**
 3 **CLE CREDIT.**

4 (a) IN GENERAL.—Subsection (e) of section 30D of
 5 the Internal Revenue Code of 1986 is amended to read
 6 as follows:

7 “(e) LIMITATION ON NUMBER OF NEW QUALIFIED
 8 PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES ELIGIBLE
 9 FOR CREDIT.—

10 “(1) IN GENERAL.—In the case of any new
 11 qualified plug-in electric drive motor vehicle sold
 12 after the date of the enactment of the Driving Amer-
 13 ica Forward Act—

14 “(A) if such vehicle is sold during the tran-
 15 sition period, the amount determined under
 16 subsection (b)(2) shall be reduced by \$500, and

17 “(B) if such vehicle is sold during the
 18 phaseout period, only the applicable percentage
 19 of the credit otherwise allowable under sub-
 20 section (a) shall be allowed.

21 “(2) TRANSITION PERIOD.—For purposes of
 22 this subsection, the transition period is the period
 23 subsequent to the first date on which the number of
 24 new qualified plug-in electric drive motor vehicles
 25 manufactured by the manufacturer of the vehicle re-

ferred to in paragraph (1) sold for use in the United States after December 31, 2009, is at least 200,000.

“(3) PHASEOUT PERIOD.—

“(A) IN GENERAL.—For purposes of this subsection, the phaseout period is the period beginning with the second calendar quarter following the calendar quarter which includes the first date on which the number of new qualified plug-in electric drive motor vehicles manufactured by the manufacturer of the vehicle referred to in paragraph (1) sold for use in the United States after December 31, 2009, is at least 600,000.

“(B) APPLICABLE PERCENTAGE.—For purposes of paragraph (1)(B), the applicable percentage is—

“(i) 50 percent for the first calendar quarter of the phaseout period, and

“(ii) 0 percent for each calendar quarter thereafter.

“(C) EXCLUSION OF SALE OF CERTAIN VEHICLES.—

“(i) IN GENERAL.—For purposes of subparagraph (A), any new qualified plug-in electric drive motor vehicle manufac-

1 tured by the manufacturer of the vehicle
2 referred to in paragraph (1) which was
3 sold during the exclusion period shall not
4 be included for purposes of determining
5 the number of such vehicles sold.

6 “(ii) EXCLUSION PERIOD.—For pur-
7 poses of this subparagraph, the exclusion
8 period is the period—

9 “(I) beginning on the first date
10 on which the number of new qualified
11 plug-in electric drive motor vehicles
12 manufactured by the manufacturer of
13 the vehicle referred to in paragraph
14 (1) sold for use in the United States
15 after December 31, 2009, is at least
16 200,000, and

17 “(II) ending on the date of the
18 enactment of the Driving America
19 Forward Act.

20 “(4) CONTROLLED GROUPS.—Rules similar to
21 the rules of section 30B(f)(4) shall apply for pur-
22 poses of this subsection.”.

23 (b) EFFECTIVE DATE.—The amendment made by
24 this section shall apply to vehicles sold after the date of
25 the enactment of this Act.

1 **SEC. 3. EXTENSION OF CREDIT FOR NEW QUALIFIED FUEL**
2 **CELL MOTOR VEHICLES.**

3 (a) IN GENERAL.—Section 30B(k)(1) of the Internal
4 Revenue Code of 1986 is amended by striking “December
5 31, 2017” and inserting “December 31, 2028”.

6 (b) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to property purchased after De-
8 cember 31, 2017.

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