

116TH CONGRESS
1ST SESSION

S. 2039

To amend the Internal Revenue Code of 1986 to provide for the issuance of exempt facility bonds for zero-emission vehicle infrastructure.

IN THE SENATE OF THE UNITED STATES

JUNE 27, 2019

Ms. CORTEZ MASTO (for herself, Ms. SMITH, and Mrs. GILLIBRAND) 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 provide for the issuance of exempt facility bonds for zero-emission vehicle infrastructure.

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 “Greener Transpor-
5 tation for Communities Act”.

6 **SEC. 2. EXEMPT FACILITY BONDS FOR ZERO-EMISSION VE-**
7 **HICLE INFRASTRUCTURE.**

8 (a) IN GENERAL.—Section 142 of the Internal Rev-
9 enue Code of 1986 is amended—

1 (1) in subsection (a)—

2 (A) in paragraph (14), by striking “or” at
3 the end,

4 (B) in paragraph (15), by striking the pe-
5 riod at the end and inserting “, or”, and

6 (C) by adding at the end the following new
7 paragraph:

8 “(16) zero-emission vehicle infrastructure.”,
9 and

10 (2) by adding at the end the following new sub-
11 section:

12 “(n) ZERO-EMISSION VEHICLE INFRASTRUCTURE.—

13 “(1) IN GENERAL.—For purposes of subsection
14 (a)(16), the term ‘zero-emission vehicle infrastruc-
15 ture’ means any property (not including a building
16 and its structural components) if such property is—

17 “(A) made available for use by members of
18 the general public, and

19 “(B) used to charge or fuel zero-emissions
20 vehicles, but only if the property is located at
21 the point where the vehicles are charged or
22 fueled.

23 “(2) INCLUSION OF UTILITY SERVICE CONNEC-
24 TIONS.—The term ‘zero-emission vehicle infrastruc-
25 ture’ shall include any utility service connections,

1 utility panel upgrades, or contributions in aid of con-
 2 struction (as described in section 118) which are re-
 3 quired for the charging or fueling of zero-emissions
 4 vehicles.

5 “(3) ZERO-EMISSIONS VEHICLE.—The term
 6 ‘zero-emissions vehicle’ means—

7 “(A) a zero-emission vehicle as defined in
 8 section 88.102–94 of title 40, Code of Federal
 9 Regulations, or

10 “(B) a vehicle that produces zero exhaust
 11 emissions of any criteria pollutant (or precursor
 12 pollutant) or greenhouse gas under any possible
 13 operational modes and conditions.

14 “(4) ZERO-EMISSIONS VEHICLE INFRASTRUC-
 15 TURE LOCATED WITHIN OTHER FACILITIES OR
 16 PROJECTS.—For purposes of subsection (a), any
 17 zero-emission vehicle infrastructure located within—

18 “(A) a facility or project described in sub-
 19 section (a), or

20 “(B) an area adjacent to a facility or
 21 project described in subsection (a) that pri-
 22 marily serves vehicles traveling to or from such
 23 facility or project,

24 shall be treated as described in the paragraph in
 25 which such facility or project is described.”.

1 (b) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to obligations issued after Decem-
3 ber 31, 2019.

