

117TH CONGRESS
1ST SESSION

H. R. 3633

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

IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Mr. SCHNEIDER (for himself, Mr. BEYER, and Mr. BLUMENAUER) 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 provide 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—

10 (1) in subsection (a)—

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

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

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

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

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

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

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

17 “(A) is used to charge or fuel zero-emis-
18 sions vehicles,

19 “(B) is located where the vehicles are
20 charged or fueled,

21 “(C) is of a character subject to the allow-
22 ance for depreciation (or amortization in lieu of
23 depreciation),

24 “(D) is made available for use by members
25 of the general public,

1 “(E) accepts payment by use of a credit
2 card reader, and

3 “(F) is capable of charging or fueling vehi-
4 cles produced by more than one manufacturer
5 (within the meaning of section 30D(d)(3)).

6 “(2) INCLUSION OF UTILITY SERVICE CONNEC-
7 TIONS, ETC.—The term ‘zero-emission vehicle infra-
8 structure’ shall include any utility service connec-
9 tions, utility panel upgrades, line extensions and
10 conduit, transformer upgrades, or similar property,
11 in connection with property meeting the require-
12 ments of paragraph (1).

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

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

18 “(B) a vehicle that produces zero exhaust
19 emissions of any criteria pollutant (or precursor
20 pollutant) or greenhouse gas under any possible
21 operational modes and conditions.

22 “(4) ZERO-EMISSIONS VEHICLE INFRASTRUC-
23 TURE LOCATED WITHIN OTHER FACILITIES OR
24 PROJECTS.—For purposes of subsection (a), any
25 zero-emission vehicle infrastructure located within—

1 “(A) a facility or project described in sub-
2 section (a), or

3 “(B) an area adjacent to a facility or
4 project described in subsection (a) that pri-
5 marily serves vehicles traveling to or from such
6 facility or project,

7 shall be treated as described in the paragraph in
8 which such facility or project is described.

9 “(5) EXCEPTION FOR REFUELING PROPERTY
10 FOR FLEET VEHICLES.—Subparagraphs (D), (E),
11 and (F) of paragraph (1) shall not apply to property
12 which is part of a unit which is used exclusively by
13 fleets of commercial or governmental vehicles.”.

14 (b) EFFECTIVE DATE.—The amendments made by
15 this section shall apply to obligations issued after Decem-
16 ber 31, 2020.

○