

117TH CONGRESS
1ST SESSION

H. R. 5180

To amend the Internal Revenue Code of 1986 to establish a tax credit for qualified commercial electric vehicles, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 7, 2021

Mr. BEYER (for himself and Mr. PANETTA) 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 establish a tax credit for qualified commercial electric 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 “Green Vehicle Adop-
5 tion Nationwide Act of 2021” or the “Green VAN Act
6 of 2021”.

7 **SEC. 2. QUALIFIED COMMERCIAL ELECTRIC VEHICLES.**

8 (a) IN GENERAL.—Subpart D of part IV of sub-
9 chapter A of chapter 1 is amended by adding at the end
10 the following new section:

1 **“SEC. 45U. CREDIT FOR QUALIFIED COMMERCIAL ELEC-**
2 **TRIC VEHICLES.**

3 “(a) IN GENERAL.—For purposes of section 38, the
4 qualified commercial electric vehicle credit for any taxable
5 year is an amount equal to the sum of the credit amounts
6 determined under subsection (b) with respect to each
7 qualified commercial electric vehicle placed in service by
8 the taxpayer during the taxable year.

9 “(b) PER VEHICLE AMOUNT.—The amount deter-
10 mined under this subsection with respect to any qualified
11 commercial electric vehicle shall be equal to 30 percent
12 of the basis of such vehicle.

13 “(c) QUALIFIED COMMERCIAL ELECTRIC VEHI-
14 CLE.—For purposes of this section, the term ‘qualified
15 commercial electric vehicle’ means any vehicle which—

16 “(1) meets the requirements of subparagraphs
17 (A), (B), and (C) of section 36C(c)(1),

18 “(2) either—

19 “(A) meets the requirements of subpara-
20 graph (D) of section 36C(c)(1), or

21 “(B) is mobile machinery, as defined in
22 section 4053(8),

23 “(3) is primarily propelled by an electric motor
24 which draws electricity from a battery which—

25 “(A) has a capacity of not less than 30 kil-
26 owatt hours,

1 “(B) is capable of being recharged from an
2 external source of electricity, and

3 “(C) is not powered or charged by an in-
4 ternal combustion engine, and

5 “(4) is of a character subject to the allowance
6 for depreciation.

7 “(d) SPECIAL RULES.—

8 “(1) IN GENERAL.—Rules similar to the rules
9 under subsections (d) of section 36C shall apply for
10 purposes of this section.

11 “(2) PROPERTY USED BY TAX-EXEMPT ENTI-
12 TY.—In the case of a vehicle the use of which is de-
13 scribed in paragraph (3) or (4) of section 50(b) and
14 which is not subject to a lease, the person who sold
15 such vehicle to the person or entity using such vehi-
16 cle shall be treated as the taxpayer that placed such
17 vehicle in service, but only if such person clearly dis-
18 closes to such person or entity in a document the
19 amount of any credit allowable under subsection (a)
20 with respect to such vehicle.

21 “(e) VIN NUMBER REQUIREMENT.—No credit shall
22 be determined under subsection (a) with respect to any
23 vehicle unless the taxpayer includes the vehicle identifica-
24 tion number of such vehicle on the return of tax for the
25 taxable year.

1 “(f) TERMINATION.—No credit shall be determined
2 under this section with respect to any vehicle acquired
3 after December 31, 2031.”.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Section 38(b) is amended by striking para-
6 graph (30) and inserting the following:

7 “(30) the qualified commercial electric vehicle
8 credit determined under section 45U,”.

9 (2) Section 6213(g)(2), as amended by the pre-
10 ceding provisions of this Act, is amended—

11 (A) in subparagraph (S), by striking
12 “and” at the end,

13 (B) in subparagraph (T), by striking the
14 period at the end and inserting “, and”, and

15 (C) by adding at the end the following:

16 “(U) an omission of a correct vehicle iden-
17 tification number required under section 45U(e)
18 (relating to commercial electric vehicle credit)
19 to be included on a return.”.

20 (3) The table of sections for subpart D of part
21 IV of subchapter A of chapter 1 is amended by add-
22 ing at the end the following new item:

“Sec. 45U. Qualified commercial electric vehicle credit.”.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to vehicles acquired after Decem-
3 ber 31, 2021.

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