

110TH CONGRESS
2D SESSION

H. R. 6734

To amend the Internal Revenue Code of 1986 to encourage increased access to alternative fuels.

IN THE HOUSE OF REPRESENTATIVES

JULY 31, 2008

Ms. HERSETH SANDLIN (for herself and Mr. SHIMKUS) 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 encourage increased access to alternative fuels.

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 “E85 and Biodiesel Ac-
5 cess Act of 2008”.

6 **SEC. 2. INCREASED ALTERNATIVE FUEL VEHICLE REFUEL-**
7 **ING PROPERTY CREDIT IN QUALIFIED**
8 **STATES.**

9 (a) IN GENERAL.—Section 30C of the Internal Rev-
10 enue Code of 1986 (relating to alternative fuel vehicle re-

1 fueling property credit) is amended by redesignating sub-
2 section (g) as subsection (h) and inserting after subsection
3 (f) the following new subsection:

4 “(g) SPECIAL RULE.—

5 “(1) IN GENERAL.—In the case of property
6 placed in service by the taxpayer during the taxable
7 year within a qualified State—

8 “(A) subsection (a) shall be applied by
9 substituting ‘50 percent’ for ‘30 percent’, and

10 “(B) subsection (b)(1) shall be applied by
11 substituting ‘\$100,000’ for ‘\$30,000’.

12 “(2) QUALIFIED STATE.—For purposes of this
13 subsection—

14 “(A) IN GENERAL.—The term ‘qualified
15 State’ means, with respect to any taxable year,
16 any State with respect to which a determination
17 described in subparagraph (B) has not been
18 made for any calendar year ending before such
19 taxable year begins.

20 “(B) DETERMINATION OF THRESHOLD
21 MARKET PENETRATION.—The Secretary of En-
22 ergy, in consultation with the Secretary of
23 Transportation, shall issue a determination not
24 later than April 30 of the calendar year fol-
25 lowing the first calendar year during which 15

1 percent of the retail fuel facilities within such
2 State store and dispense clean-burning fuel de-
3 scribed in subsection (c)(2).”.

4 (b) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to property placed in service after
6 the date of the enactment of this Act.

7 **SEC. 3. CLARIFICATION WITH RESPECT TO DUAL-USE**
8 **QUALIFIED ALTERNATIVE FUEL VEHICLE RE-**
9 **FUELING PROPERTY.**

10 (a) IN GENERAL.—For purposes of section 30C of
11 the Internal Revenue Code of 1986, in the case of qualified
12 alternative fuel vehicle refueling property (as defined in
13 such section) which is used for the storage or dispensing
14 of any clean-burning fuel described in subsection (c)(2)
15 of such section and fuel other than such a clean-burning
16 fuel, the credit under subsection (a) of such section shall
17 be determined without reference to the cost of property
18 for the storage and dispensing of fuel other than clean-
19 burning fuel.

20 (b) EFFECTIVE DATE.—This section shall apply to
21 property placed in service after the date of the enactment
22 of this Act.

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