

106TH CONGRESS
1ST SESSION

H. R. 1108

To amend the Internal Revenue Code of 1986 to encourage the production and use of electric vehicles.

IN THE HOUSE OF REPRESENTATIVES

MARCH 15, 1999

Mr. COLLINS (for himself, Mr. LEWIS of Georgia, Mr. NEAL of Massachusetts, Mr. ABERCROMBIE, Mrs. MINK of Hawaii, Mrs. THURMAN, Mr. WYNN, and Mr. BOEHLERT) 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 the production and use of electric vehicles.

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; AMENDMENT OF 1986 CODE.**

4 (a) SHORT TITLE.—This Act may be cited as the
5 “Electric Vehicle Consumer Incentive Tax Act of 1999”.

6 (b) AMENDMENT OF 1986 CODE.—Except as other-
7 wise expressly provided, whenever in this Act an amend-
8 ment or repeal is expressed in terms of an amendment
9 to, or repeal of, a section or other provision, the reference

1 shall be considered to be made to a section or other provi-
 2 sion of the Internal Revenue Code of 1986.

3 **SEC. 2. GOVERNMENTAL USE RESTRICTIONS MODIFIED**
 4 **FOR ELECTRIC VEHICLES.**

5 (a) IN GENERAL.—Paragraph (3) of section 30(d)
 6 (relating to special rules) is amended by inserting “(with-
 7 out regard to paragraph (4)(A)(i) thereof)” after “section
 8 50(b)”.

9 (b) CONFORMING AMENDMENT.—Paragraph (5) of
 10 section 179A(e) (relating to other definitions and special
 11 rules) is amended by adding at the end the following new
 12 sentence: “For purposes of the preceding sentence, section
 13 50(b)(4)(A)(i) shall not apply to any vehicle which is de-
 14 scribed in subclause (I) or (II) of subsection (b)(1)(A)(iii)
 15 of this section and which is powered primarily by elec-
 16 tricity.”

17 (c) EFFECTIVE DATE.—The amendments made by
 18 this section shall apply to property placed in service on
 19 or after the date of the enactment of this Act.

20 **SEC. 3. LARGE ELECTRIC TRUCKS, VANS, AND BUSES ELIGI-**
 21 **BLE FOR DEDUCTION FOR CLEAN-FUEL VEHI-**
 22 **CLES IN LIEU OF CREDIT.**

23 (a) IN GENERAL.—Paragraph (1) of section 30(c)
 24 (relating to credit for qualified electric vehicles) is amend-
 25 ed by adding at the end the following new flush sentence:

1 “Such term shall not include any vehicle described
 2 in subclause (I) or (II) of section
 3 179A(b)(1)(A)(iii).”

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

7 **SEC. 4. ELECTRIC VEHICLE CREDIT AMOUNT.**

8 (a) IN GENERAL.—Subsection (a) of section 30 (re-
 9 lating to credit for qualified electric vehicles) is amended
 10 by striking “10 percent of”.

11 (b) EFFECTIVE DATE.—The amendment made by
 12 this section shall apply to property placed in service on
 13 or after the date of the enactment of this Act.

14 **SEC. 5. EXTENSION OF CREDIT FOR QUALIFIED ELECTRIC**
 15 **VEHICLES.**

16 (a) IN GENERAL.—Subsection (e) of section 30 (re-
 17 lating to the termination of the credit) is amended by
 18 striking “December 31, 2004” and inserting “December
 19 31, 2008”.

20 (b) CONFORMING AMENDMENT.—Paragraph (2) of
 21 section 30(b) (relating to the phaseout of the credit) is
 22 amended by striking “December 31, 2001” and inserting
 23 “December 31, 2005” and by striking “2002”, “2003”,
 24 and “2004” and inserting “2006”, “2007”, and “2008”,
 25 respectively.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall take effect on the date of the enactment
3 of this Act.

