

108TH CONGRESS
1ST SESSION

H. R. 3694

To amend the Internal Revenue Code of 1986 to extend the deduction for clean-fuel vehicles and certain refueling property.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2003

Mr. SHERMAN (for himself, Mr. BARTLETT of Maryland, Mr. HONDA, and Mr. BAIRD) 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 extend the deduction for clean-fuel vehicles and certain refueling property.

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. EXTENSION OF DEDUCTION FOR CLEAN-FUEL**
4 **VEHICLES AND CERTAIN REFUELING PROP-**
5 **ERTY.**

6 (a) IN GENERAL.—Subparagraph (B) of section
7 179A(b)(1) of the Internal Revenue Code of 1986 (relat-
8 ing to qualified clean-fuel vehicle property) is amended by

1 striking “December 31, 2003” and inserting “December
2 31, 2006”.

3 (b) PHASEOUT.—Clauses (i), (ii), and (iii) of section
4 179A(b)(1)(B) of such Code (relating to phaseout) is
5 amended by striking “2004”, “2005”, and “2006”, and
6 inserting “2007”, “2008”, and “2009”, respectively.

7 (c) TERMINATION.—Subsection (f) of section 179A of
8 such Code (relating to termination) is amended by striking
9 “December 31, 2006” and inserting “December 31,
10 2009”.

11 (d) EFFECTIVE DATE.—The amendments made by
12 subsection (a) shall apply to property placed in service
13 after December 31, 2003.

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