

108TH CONGRESS  
1ST SESSION

# H. R. 799

To amend the Internal Revenue Code of 1986 to provide incentives for  
the production of motor vehicles powered by alternative fuels.

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## IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 13, 2003

Mr. FILNER introduced the following bill; which was referred to the  
Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide  
incentives for the production of motor vehicles powered  
by 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 “Putting the Pedal to  
5 the Metal: Accelerating the Energy Independence of  
6 America Act of 2003”.

7       **SEC. 2. CREDIT FOR MANUFACTURE OF MOTOR VEHICLES**  
8               **POWERED BY ALTERNATIVE FUELS.**

9       (a) IN GENERAL.—Subpart D of part IV of sub-  
10 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to business related credits) is amended by  
2 adding at the end the following:

3 **“SEC. 45G. CREDIT FOR MANUFACTURE OF MOTOR VEHI-**  
4 **CLES POWERED BY ALTERNATIVE FUELS.**

5 “(a) GENERAL RULE.—For purposes of section 38,  
6 the alternative fuel vehicle manufacturing credit is the ap-  
7 plicable percentage of the aggregate amount paid or in-  
8 curred by the taxpayer during the taxable year for the  
9 manufacture or production of motor vehicles.

10 “(b) APPLICABLE PERCENTAGE.—For purposes of  
11 this section, the term ‘applicable percentage’ means the  
12 percentage which the number of alternative fuel motor ve-  
13 hicles manufactured by the taxpayer during the taxable  
14 year bears to the total number of motor vehicles manufac-  
15 tured by the taxpayer during such year.

16 “(c) ALTERNATIVE FUEL MOTOR VEHICLES.—For  
17 purposes of this section, the term ‘alternative fuel motor  
18 vehicle’ means a motor vehicle (as defined by section  
19 30(c)(2))—

20 “(1) which the Secretary of Energy, the Sec-  
21 retary of Transportation, and the Administrator of  
22 the Environmental Protection Agency, determine  
23 jointly to meet the requirements of the Clean Air  
24 Act and any other applicable provision of law, and

1           “(2) which operates only on fuel which is not  
2           gasoline, diesel fuel, or kerosene.

3           “(d) DENIAL OF DOUBLE BENEFIT.—No deduction  
4           or other credit shall be allowed under this chapter for any  
5           amount taken into account in determining the credit under  
6           this section.

7           “(e) ELECTION NOT TO CLAIM CREDIT.—This sec-  
8           tion shall not apply to a taxpayer for any taxable year  
9           if such taxpayer elects to have this section not apply for  
10          such taxable year.”.

11          (b) CONFORMING AMENDMENTS.—

12                 (1) Section 38(b) of such Code is amended by  
13                 striking “plus” at the end of paragraph (14), by  
14                 striking the period at the end of paragraph (15) and  
15                 inserting “, plus”, and by adding at the end the fol-  
16                 lowing:

17                         “(16) the alternative fuel vehicle manufacturing  
18                         credit determined under section 45G.”.

19                 (2) The table of sections for subpart D of part  
20                 IV of subchapter A of chapter 1 of such Code is  
21                 amended by adding at the end the following:

“Sec. 45G. Credit for manufacture of motor vehicles powered by  
alternative fuels.”.

1       (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 December 31, 2002.

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