

109TH CONGRESS  
1ST SESSION

# H. R. 3274

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified clean-fuel vehicle refueling property and to amend the Clean Air Act to make ethanol fuels more available to motorists.

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## IN THE HOUSE OF REPRESENTATIVES

JULY 13, 2005

Mr. SAXTON (for himself and Mr. GERLACH) introduced the following bill; which was referred to the Committee on Ways and Means, and in addition to the Committee on Energy and Commerce, for a period to be subsequently determined by the Speaker, in each case for consideration of such provisions as fall within the jurisdiction of the committee concerned

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## A BILL

To amend the Internal Revenue Code of 1986 to extend the deduction for qualified clean-fuel vehicle refueling property and to amend the Clean Air Act to make ethanol fuels more available to motorists.

1       *Be it enacted by the Senate and House of Representa-*  
2       *tives of the United States of America in Congress assembled,*

1 **SECTION 1. EXTENSION OF DEDUCTION FOR QUALIFIED**  
2 **CLEAN-FUEL VEHICLE REFUELING PROP-**  
3 **ERTY.**

4 (a) IN GENERAL.—Subsection (f) of section 179A of  
5 the Internal Revenue Code of 1986 (relating to termi-  
6 nation) is amended to read as follows:

7 “(f) TERMINATION.— This section shall not apply  
8 to—

9 “(1) any qualified clean-fuel vehicle property  
10 placed in service after December 31, 2006, or

11 “(2) any qualified clean-fuel vehicle refueling  
12 property placed in service after December 31,  
13 2013.”.

14 (b) PHASEOUT FOR QUALIFIED CLEAN-FUEL VEHI-  
15 CLE REFUELING PROPERTY.—Paragraph (2) of section  
16 179A(b) of such Code (relating to qualified clean-fuel vehi-  
17 cle refueling property) is amended by adding at the end  
18 the following new subparagraph:

19 “(D) PHASEOUT.—

20 “(i) IN GENERAL.—In the case of any  
21 qualified clean-fuel vehicle refueling prop-  
22 erty placed in service after December 31,  
23 2010, the limit otherwise allowable under  
24 subparagraph (A) shall be reduced by the  
25 applicable percentage.

1                   “(ii) APPLICABLE PERCENTAGE.—For  
 2                   purposes of clause (i), the applicable per-  
 3                   centage is the percentage determined in ac-  
 4                   cordance with the following table:

“In the case of property placed in service in:	The applica- ble percent- age is:
2011 .....	25 percent
2012 .....	50 percent
2013 .....	75 percent”.

5           (c) EFFECTIVE DATE.—The amendments made by  
 6 this section shall apply to property placed in service after  
 7 December 31, 2006.

8   **SEC. 2. AVAILABILITY OF ETHANOL FUEL TO MOTORISTS.**

9           Section 211 of the Clean Air Act (42 U.S.C.7545)  
 10 is amended by adding the following at the end thereof:

11           “(p) AVAILABILITY OF ENTHANOL FUEL TO MOTOR-  
 12 ISTS.—Beginning on the date that is 5 years after the date  
 13 of the enactment of this subsection, each person selling  
 14 gasoline at retail at a location where there are eight or  
 15 more pumps for dispensing fuel to motor vehicles shall op-  
 16 erate at least one pump at that location for the sale at  
 17 retail of a fuel containing at least 85 percent ethanol.”.

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