

109TH CONGRESS
2D SESSION

H. R. 5239

To amend the Internal Revenue Code of 1986 to increase the credit for certain alternative motor vehicles assembled in the United States.

IN THE HOUSE OF REPRESENTATIVES

APRIL 27, 2006

Mr. McHUGH 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 increase the credit for certain alternative motor vehicles assembled in the United States.

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 “Alternative Vehicle In-
5 centive Act of 2006”.

6 **SEC. 2. INCREASED CREDIT AMOUNT FOR ALTERNATIVE**
7 **MOTOR VEHICLES ASSEMBLED IN THE**
8 **UNITED STATES.**

9 (a) INCREASED CREDIT AMOUNT.—

(1) NEW QUALIFIED FUEL CELL MOTOR VEHICLE CREDIT.—Subsection (b) of section 30B of the Internal Revenue Code of 1986 (relating to alternative motor vehicle credit) is amended by inserting at the end the following new paragraph:

“(4) DOMESTIC ASSEMBLY INCREASE.—The amount determined under paragraph (1) with respect to a new qualified fuel cell motor vehicle which is assembled in the United States shall be increased by \$5,000.”.

(2) NEW ADVANCED LEAN BURN TECHNOLOGY MOTOR VEHICLE CREDIT.—Subsection (c)(2) of such section of such Code is amended by inserting at the end the following new subparagraph:

“(C) DOMESTIC ASSEMBLY INCREASE.—

The amount determined under this paragraph with respect to a new advanced lean burn technology motor vehicle which is assembled in the United States shall be increased by \$5,000.”.

(3) NEW QUALIFIED HYBRID MOTOR VEHICLE CREDIT.—Subsection (d)(2) of such section of such credit is amended by inserting at the end the following new subparagraph:

“(C) DOMESTIC ASSEMBLY INCREASE.—

The amount determined under this paragraph

1 with respect to a new qualified hybrid motor ve-
2 hicle which is assembled in the United States
3 shall be increased by \$5,000.”.

4 (4) NEW QUALIFIED ALTERNATIVE FUEL
5 MOTOR VEHICLE CREDIT.—Subsection (e) of such
6 section of such Code is amended by inserting at the
7 end the following new paragraph:

8 “(6) DOMESTIC ASSEMBLY INCREASE.—The
9 amount determined under paragraph (1) with re-
10 spect to a new advanced qualified alternative fuel
11 motor vehicle which is assembled in the United
12 States shall be increased by \$5,000.”.

13 (b) NO LIMITATION ON NUMBER OF NEW QUALI-
14 FIED HYBRID AND ADVANCED LEAN-BURN TECHNOLOGY
15 VEHICLES ELIGIBLE FOR CREDIT.—Section 30B of such
16 Code is amended by striking subsection (f).

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall take effect as if included in section 1341
19 of the Energy Policy Act of 2005.

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