

111TH CONGRESS  
1ST SESSION

# H. R. 120

To amend the Internal Revenue Code of 1986 to allow the alternative motor vehicle personal credit against the alternative minimum tax.

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IN THE HOUSE OF REPRESENTATIVES

JANUARY 6, 2009

Mr. FRELINGHUYSEN 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 allow the alternative motor vehicle personal credit against the alternative minimum tax.

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. ALTERNATIVE MOTOR VEHICLE PERSONAL**  
4                       **CREDIT ALLOWED AGAINST ALTERNATIVE**  
5                       **MINIMUM TAX.**

6           (a) IN GENERAL.—Paragraph (2) of section 30B(g)  
7       of the Internal Revenue Code of 1986 (relating to applica-  
8       tion with other credits) is amended to read as follows:

9                       “(2) PERSONAL CREDIT.—The credit allowed  
10       under subsection (a) (after the application of para-

1 graph (1)) for any taxable year shall not exceed the  
2 excess (if any) of—

3 “(A) the sum of the regular tax liability  
4 (as defined in section 26(b)) plus the tax im-  
5 posed by section 55, over

6 “(B) the sum of the credits allowable  
7 under this part (other than subpart C, subpart  
8 H, and this section).”.

9 (b) CONFORMING AMENDMENT.—Subparagraph (A)  
10 of section 30C(d)(2) of such Code is amended by striking  
11 “sections 27, 30, and 30B” and inserting “sections 27 and  
12 30”.

13 (c) EFFECTIVE DATE.—The amendments made by  
14 this section shall apply to taxable years beginning after  
15 December 31, 2008.

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