

111TH CONGRESS  
1ST SESSION

# H. R. 2158

To amend the Internal Revenue Code of 1986 to provide a Federal income tax credit for the purchase of certain nonroad equipment with alternative power sources.

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## IN THE HOUSE OF REPRESENTATIVES

APRIL 28, 2009

Mr. WELCH 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 a Federal income tax credit for the purchase of certain nonroad equipment with alternative power sources.

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. CREDIT FOR CERTAIN NONROAD EQUIPMENT.**

4 (a) ALLOWANCE OF CREDIT.—Subpart A of part IV  
5 of subchapter A of chapter 1 of the Internal Revenue Code  
6 of 1986 (relating to nonrefundable personal credits) is  
7 amended by inserting after section 25D the following new  
8 section:

1 **“SEC. 25E. CREDIT FOR CERTAIN NONROAD EQUIPMENT.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an in-  
3 dividual, there shall be allowed as a credit against the tax  
4 imposed by this chapter an amount equal to 25 percent  
5 of the qualified nonroad equipment expenses for the tax-  
6 able year.

7 “(b) LIMITATION.—The credit allowed under sub-  
8 section (a) shall not exceed \$1,000 per each alternative  
9 power nonroad equipment placed in service by the tax-  
10 payer.

11 “(c) QUALIFIED NONROAD EQUIPMENT EX-  
12 PENSES.—For purposes of this section—

13 “(1) IN GENERAL.—The term ‘qualified  
14 nonroad equipment expenses’ means the cost of any  
15 alternative power nonroad equipment the original  
16 use of which commences with the taxpayer and  
17 which is placed in service by the taxpayer during the  
18 taxable year.

19 “(2) ALTERNATIVE POWER NONROAD EQUIP-  
20 MENT.—The term ‘alternative power nonroad equip-  
21 ment’ means lawn, garden, or forestry power equip-  
22 ment that—

23 “(A) is powered by a motor drawing cur-  
24 rent from solar, electricity, or rechargeable or  
25 replacement batteries,

“(B) has a hybrid-electric drive train or cutting system powered by a generator or electrical storage device combined with a small engine, or

“(C) is powered by alternative power sources, and—

“(i) is regulated by the Environmental Protection Agency as a new, spark-ignition engine under part 1054 of title 40, Code of Federal Regulations (or any successor regulation), and

“(ii) is certified by the Environmental Protection Agency as having an engine family that emits half as many grams per kilowatt-hour of regulated pollutants as is allowable under Phase 3 of the exhaust emissions standards in section 103 of part 1054 of title 40, Code of Federal Regulations (or any successor regulation) for handheld engines and section 105 of that same part for nonhandheld engines, by the applicable engine class.

“(3) ALTERNATIVE POWER SOURCES.—The term ‘alternative power sources’ means any alternative fuel as determined by the Secretary, in co-

1        ordination with the Office of Energy Efficiency and  
2        Renewable Energy.”.

3        (b) CLERICAL AMENDMENT.—The table of sections  
4        for subpart A of part IV of subchapter A of chapter 1  
5        of the Internal Revenue Code of 1986 is amended by in-  
6        serting after the item relating to section 25D the following  
7        new item:

      “Sec. 25E. Credit for certain nonroad equipment.”.

8        (c) EFFECTIVE DATE.—The amendments made by  
9        this section shall apply to amounts paid or incurred after  
10       the date of the enactment of this Act.

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