111TH CONGRESS 1ST SESSION

H. R. 3367

To amend the Internal Revenue Code of 1986 to extend and modify the credit for new qualified hybrid motor vehicles.

IN THE HOUSE OF REPRESENTATIVES

July 28, 2009

Mr. Levin (for himself, Mr. Blumenauer, Mr. Dingell, Mr. Davis of Alabama, Mr. Kildee, Mr. Peters, and Ms. Linda T. Sánchez of California) 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 extend and modify the credit for new qualified hybrid motor vehicles.

- 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 "Heavy Duty Hybrid
- 5 Truck Incentives Improvement Act of 2009".
- 6 SEC. 2. NEW QUALIFIED HYBRID MOTOR VEHICLE CREDIT.
- 7 (a) Extension.—Subsection (k) of section 30B of
- 8 the Internal Revenue Code of 1986 is amended by striking

1	"December 31, 2009" and inserting "December 31,
2	2014".
3	(b) Qualified Incremental Hybrid Cost.—
4	Clause (iii) of section 30B(d)(2)(B) of such Code is
5	amended by striking "does not exceed—" and all that fol-
6	lows and inserting the following:
7	"does not exceed—
8	"(I) \$15,000, if such vehicle has
9	a gross vehicle weight rating of not
10	more than 14,000 pounds,
11	"(II) \$30,000, if such vehicle has
12	a gross vehicle weight rating of more
13	than 14,000 pounds but not more
14	than 26,000 pounds,
15	"(III) \$60,000, if such vehicle
16	has a gross vehicle weight rating of
17	more than 26,000 pounds but not
18	more than 33,000 pounds, and
19	"(IV) \$100,000, if such vehicle
20	has a gross vehicle weight rating more
21	than 33,000 pounds.".
22	(c) Applicable Percentage for Heavy Trucks
23	ACHIEVING 20 PERCENT INCREASE IN CITY FUEL ECON-
24	OMY.—Clause (ii) of section 30B(d)(2)(B) of such Code
2.5	is amended by redesignating subclauses (I), (II), and (III)

1	as subclauses (II), (III), and (IV), respectively, and by in-
2	serting before subclause (II) (as so redesignated) the fol-
3	lowing new subclause:
4	"(I) 10 percent in the case of a
5	vehicle to which clause (iii)(IV) ap-
6	plies if such vehicle achieves an in-
7	crease in city fuel economy relative to
8	a comparable vehicle of at least 20
9	percent but less than 30 percent.".
10	(d) DOLLAR LIMITATION.—Subparagraph (B) of sec-
11	tion 30B(d)(2) of such Code is amended by adding at the
12	end the following:
13	"(vi) Limitation.—The amount al-
14	lowed as a credit under subsection (a)(3)
15	with respect to a vehicle by reason of
16	clause (i) of this subparagraph shall not
17	exceed \$24,000.".
18	(e) Heavy Electric Vehicles.—Paragraph (3) of
19	section 30B(d) of such Code is amended by redesignating
20	subparagraphs (B), (C), and (D) as subparagraphs (C),
21	(D), and (E), respectively, and by inserting after subpara-
22	graph (A) the following new subparagraphs:
23	"(B) HEAVY ELECTRIC VEHICLES.—In the
24	case of a vehicle with a gross vehicle weight rat-
25	ing of not less than 8,500 pounds, the term

1	'new qualified hybrid motor vehicle' includes a
2	motor vehicle—
3	"(i) which draws propulsion energy
4	exclusively from a rechargeable energy
5	storage system, and
6	"(ii) which meets the requirements of
7	clauses (iii), (v), (vi), and (vii) of subpara-
8	graph (A).".
9	(f) Effective Date.—The amendments made by
10	this section shall apply to vehicles acquired after Decem-
11	ber 31, 2009.

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