S. 1602

To amend the Internal Revenue Code of 1986 to expand the technologies through which a vehicle qualifies for the credit for new qualified plugin electric drive motor vehicles.

IN THE SENATE OF THE UNITED STATES

September 22, 2011

Mr. Crapo (for himself, Ms. Cantwell, Mr. Risch, and Mr. Wyden) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

- To amend the Internal Revenue Code of 1986 to expand the technologies through which a vehicle qualifies for the credit for new qualified plug-in electric drive 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 "Changing How Amer-
 - 5 ica Reduces Greenhouse Emissions (CHARGE) Act".

1	SEC. 2. CREDIT FOR NEW QUALIFIED PLUG-IN ELECTRIC
2	DRIVE MOTOR VEHICLES ALLOWED FOR VE-
3	HICLES WITH ALTERNATIVE ELECTRICAL EN-
4	ERGY STORAGE DEVICES.
5	(a) Credit Allowed for New Technology.—
6	(1) In general.—Subparagraph (F) of section
7	30D(d)(1) of the Internal Revenue Code of 1986 is
8	amended—
9	(A) by striking "battery" and inserting
10	"power source", and
11	(B) in clause (i), by inserting "(or, in the
12	case of a power source which is not a battery,
13	the appropriate energy equivalent to such ca-
14	pacity, as determined by the Secretary)" after
15	"4 kilowatt hours".
16	(2) Conforming amendment.—Subsection (d)
17	of section 30D of such Code is amended by redesig-
18	nating paragraph (4) as paragraph (5) and by in-
19	serting after paragraph (3) the following new para-
20	graph:
21	"(4) Power source.—The term 'power source'
22	includes a battery or an alternative electrical energy
23	storage device.".
24	(b) Amount of Credit.—
25	(1) In general.—Paragraph (3) of section
26	30D(b) of the Internal Revenue Code of 1986 is

amended by inserting at the end the following new sentence: "In the case of any new qualified plug-in electric drive motor vehicle which uses a power source other than a battery, this first sentence of this paragraph shall be applied by substituting the appropriate energy equivalent measurement for the number of kilowatt hours.".

- (2) Conforming amendment.—The heading of paragraph (3) of section 30D(b) of such Code is amended by striking "Battery Capacity" and inserting "Capacity".
- 12 (c) Effective Date.—The amendments made by 13 this section shall apply to property placed in service after 14 the date of the enactment of this Act.

 \bigcirc

8

9

10

11