

113TH CONGRESS
2D SESSION

H. R. 5457

To amend the Internal Revenue Code of 1986 to provide incentives for
zero carbon emissions refueling property.

IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 11, 2014

Mr. MURPHY of Florida (for himself and Mr. DENT) 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 provide
incentives for zero carbon emissions refueling property.

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 “Fueling America’s Fu-
5 ture Act of 2014”.

6 **SEC. 2. EXTENSION AND MODIFICATION OF ALTERNATIVE**
7 **FUEL VEHICLE REFUELING PROPERTY CRED-**
8 **IT.**

9 (a) REPEAL OF LIMITATION FOR ZERO CARBON
10 EMISSION FUEL.—Paragraph (6) of section 30C(e) of the

1 Internal Revenue Code of 1986 is amended to read as fol-
2 lows:

3 “(6) SPECIAL RULE FOR ZERO CARBON EMIS-
4 SION REFUELING PROPERTY.—In the case of any
5 property relating to zero-emission fuel, subsection
6 (b) shall not apply.”.

7 (b) EXTENSION FOR ZERO CARBON EMISSION
8 FUEL.—Subsection (g) of section 30C of such Code is
9 amended by striking “and” at the end of paragraph (1),
10 by redesignating paragraph (2) as paragraph (3), and by
11 inserting after paragraph (1) the following new paragraph:

12 “(2) in the case of any property relating to zero
13 carbon emission fuel, after December 31, 2024,
14 and”.

15 (c) ZERO CARBON EMISSION FUEL.—Subsection (e)
16 of section 30C of such Code is amended by adding at the
17 end the following new paragraph:

18 “(7) ZERO CARBON EMISSION FUEL.—For pur-
19 poses of this section, the term ‘zero carbon emission
20 fuel’ means any fuel that does not emit carbon when
21 used as fuel to propel a motor vehicle (including
22 electricity, hydrogen, or any other zero-tailpipe emis-
23 sion producing fuel, as determined by the Secretary
24 of Energy for purposes of this section).”.

1 (d) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to property placed in service after
 3 the date of the enactment of this Act.

4 **SEC. 3. TAX HOLIDAY FOR BUSINESSES PLACING IN SERV-**
 5 **ICE ZERO CARBON EMISSION REFUELING**
 6 **PROPERTY.**

7 Part III of subchapter B of chapter 1 of the Internal
 8 Revenue Code of 1986 is amended by inserting before sec-
 9 tion 140 the following new section:

10 **“SEC. 139F. ZERO CARBON EMISSION REFUELING PROP-**
 11 **ERTY.**

12 “(a) IN GENERAL.—In the case of any taxpayer
 13 who—

14 “(1) is engaged in the trade or business of stor-
 15 ing and dispensing fuel into the fuel tanks of motor
 16 vehicles propelled by such fuel,

17 “(2) with respect to such trade or business
 18 places in service any qualified alternative fuel vehicle
 19 refueling property which stores and dispenses zero
 20 carbon emission fuel, and

21 “(3) elects the application of this section,
 22 gross income shall not include any income derived from
 23 such trade or business (including any income derived from
 24 any activities ancillary to such trade or business and car-
 25 ried on for the convenience of customers refueling motor

1 vehicles) during the 1-year period beginning on the date
2 such property was placed in service.

3 “(b) SPECIAL RULES AND DEFINITIONS.—

4 “(1) POINT-OF-SALE CHARGER ACCESS FEE.—

5 “(A) IN GENERAL.—For purposes of sub-
6 section (a), in the case of any qualified alter-
7 native fuel vehicle refueling property the only
8 consideration for the use of which is allocable to
9 a portion of the purchase price of a vehicle paid
10 at the point of sale of such vehicle, the taxpayer
11 may elect to treat such allocable portion as the
12 only gross income derived from the trade or
13 business of storing and dispensing fuel into the
14 fuel tanks of motor vehicles.

15 “(B) LIMITATION.—Subparagraph (A)
16 shall only apply with respect to any portion of
17 the purchase price of a vehicle the original use
18 of which commences with the purchaser and
19 which is acquired for use or lease by such pur-
20 chaser and not for resale.

21 “(2) COORDINATION WITH ALTERNATIVE FUEL
22 VEHICLE REFUELING PROPERTY CREDIT.—No credit
23 shall be allowed under section 30C with respect to
24 any taxable year of the taxpayer during which an
25 election is in effect under this section.

1 “(3) SPECIAL RULE FOR ELECTRIC VEHICLE
2 SUPPLY EQUIPMENT.—This section shall not apply
3 with respect to qualified fuel vehicle refueling prop-
4 erty that dispenses electricity unless such property
5 utilizes a DC Fast Charge or technologically equiva-
6 lent or superior system capable of replenishing at
7 least 150 miles of electric-only range in not more
8 than 30 minutes.

9 “(4) QUALIFIED ALTERNATIVE FUEL VEHICLE
10 REFUELING PROPERTY; ZERO CARBON EMISSION
11 FUEL.—For purposes of this section, the terms
12 ‘qualified alternative fuel vehicle refueling property’
13 and ‘zero carbon emission fuel’ shall have the re-
14 spective meanings given such terms in section 30C.

15 “(5) ELECTION.—A taxpayer (including any
16 successor in interest) may only elect the application
17 of this section once.

18 “(c) TERMINATION.—This section shall not apply to
19 any property placed in service after December 31, 2024.”.

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