

113TH CONGRESS
1ST SESSION

S. 906

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.

IN THE SENATE OF THE UNITED STATES

MAY 8, 2013

Mr. CRAPO (for himself, Mr. WYDEN, Ms. CANTWELL, and Mr. RISCH) 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 redesign-
 18 ating 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

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

8 (2) CONFORMING AMENDMENT.—The heading
9 of paragraph (3) of section 30D(b) of such Code is
10 amended by striking “BATTERY CAPACITY” and in-
11 serting “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.

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