

114TH CONGRESS
1ST SESSION

H. R. 1697

To amend the Internal Revenue Code of 1986 to extend and modify the
tax credit for electric vehicle recharging property.

IN THE HOUSE OF REPRESENTATIVES

MARCH 26, 2015

Ms. HAHN 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 tax credit for electric vehicle recharging
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 “Electric Charging And
5 Refueling Act” or as the “E–Car Act”.

6 **SEC. 2. EXTENSION AND MODIFICATION OF CREDIT FOR**
7 **ELECTRIC CAR RECHARGING PROPERTY.**

8 (a) IN GENERAL.—Section 30C of the Internal Rev-
9 enue Code of 1986 is amended to read as follows:

1 **“SEC. 30C. ELECTRIC VEHICLE CHARGING AND REFUELING**
2 **PROPERTY CREDIT.**

3 “(a) CREDIT ALLOWED.—There shall be allowed as
4 a credit against the tax imposed by this chapter for the
5 taxable year an amount equal to 50 percent of the cost
6 of any qualified electric vehicle recharging or refueling
7 property placed in service by the taxpayer during the tax-
8 able year.

9 “(b) LIMITATION.—The credit allowed under sub-
10 section (a) with respect to all qualified electric vehicle re-
11 charging property placed in service by the taxpayer during
12 the taxable year at a location shall not exceed—

13 “(1) in the case of a property of a character
14 subject to an allowance for depreciation, the greater
15 of—

16 “(A) \$100,000, or

17 “(B) \$10,000 multiplied by the number of
18 devices placed in service at the location by the
19 taxpayer during the taxable year, and

20 “(2) \$2,000 in any other case.

21 “(c) DEFINITIONS.—For purposes of this section—

22 “(1) QUALIFIED ELECTRIC VEHICLE RE-
23 CHARGING OR REFUELING PROPERTY.—The term
24 ‘qualified electric vehicle recharging property’ means
25 any property (not including a building) if—

26 “(A) such property is—

1 “(i) of a character subject to the al-
2 lowance for depreciation, or

3 “(ii) installed on property which is
4 used as the principal residence (within the
5 meaning of section 121) of the taxpayer,

6 “(B) the original use of such property be-
7 gins with the taxpayer,

8 “(C) such property is for the recharging or
9 refueling of motor vehicles propelled by elec-
10 tricity, including property providing electricity
11 for plug-in electric drive vehicles and property
12 providing hydrogen for fuel cell electric vehicles,
13 and

14 “(D) such property includes related prop-
15 erty providing electricity for such recharging or
16 is otherwise necessary for such recharging or
17 refueling property.

18 “(2) DEVICE.—The term ‘device’ means an in-
19 dividual item of property, whether a stand-alone
20 item or part of property that includes multiple de-
21 vices, which functions to recharge one vehicle at a
22 time.

23 “(d) APPLICATION WITH OTHER CREDITS.—

24 “(1) BUSINESS CREDIT TREATED AS PART OF
25 GENERAL BUSINESS CREDIT.—So much of the credit

1 which would be allowed under subsection (a) for any
 2 taxable year (determined without regard to this sub-
 3 section) that is attributable to property of a char-
 4 acter subject to an allowance for depreciation shall
 5 be treated as a credit listed in section 38(b) for such
 6 taxable year (and not allowed under subsection (a)).

7 “(2) PERSONAL CREDIT.—For purposes of this
 8 title, the credit allowed under subsection (a) for any
 9 taxable year (after the application of paragraph
 10 (1))—

11 “(A) shall be treated as a credit allowable
 12 under subpart A for such taxable year, and

13 “(B) shall not exceed the excess of—

14 “(i) the sum of the regular tax liabil-
 15 ity (as defined in section 26(b)) plus the
 16 tax imposed by section 55, over

17 “(ii) the sum of the credits allowable
 18 under subpart A (other than this section
 19 and sections 25D and 30D) and section 27
 20 for the taxable year.

21 “(e) SPECIAL RULES.—For purposes of this sec-
 22 tion—

23 “(1) REDUCTION IN BASIS.—For purposes of
 24 this subtitle, the basis of any property for which a
 25 credit is allowable under subsection (a) shall be re-

1 duced by the amount of such credit so allowed (de-
2 termined without regard to subsection (d)).

3 “(2) PROPERTY USED BY TAX-EXEMPT ENTI-
4 TY.—In the case of any qualified electric vehicle re-
5 charging property the use of which is described in
6 paragraph (3) or (4) of section 50(b) (including use
7 by an Indian tribal government) and which is not
8 subject to a lease, the person who sold such property
9 to the person or entity using such property shall be
10 treated as the taxpayer that placed such property in
11 service, but only if such person clearly discloses to
12 such person or entity in a document the amount of
13 any credit allowable under subsection (a) with re-
14 spect to such property (determined without regard
15 to subsection (d)).

16 “(3) PROPERTY USED OUTSIDE UNITED STATES
17 NOT QUALIFIED.—No credit shall be allowable under
18 subsection (a) with respect to any property referred
19 to in section 50(b)(1) or with respect to the portion
20 of the cost of any property taken into account under
21 section 179.

22 “(4) ELECTION NOT TO TAKE CREDIT.—No
23 credit shall be allowed under subsection (a) for any
24 property if the taxpayer elects not to have this sec-
25 tion apply to such property.

1 “(5) RECAPTURE RULES.—Rules similar to the
2 rules of section 179A(e)(4) shall apply.

3 “(6) JOINT OWNERSHIP OF QUALIFIED ELEC-
4 TRIC VEHICLE RECHARGING PROPERTY.—

5 “(A) IN GENERAL.—Any qualified electric
6 vehicle recharging property shall not fail to be
7 treated as such property solely because such
8 property is placed in service with respect to 2
9 or more dwelling units.

10 “(B) LIMITS APPLIED SEPARATELY.—In
11 the case of any qualified electric vehicle re-
12 charging property which is placed in service
13 with respect to 2 or more dwelling units, this
14 section (other than this subparagraph) shall be
15 applied separately with respect to the portion of
16 such property attributable to each such dwelling
17 unit.”.

18 (b) CONFORMING AMENDMENT.—Clause (ii) of sec-
19 tion 30D(c)(2)(B) of such Code is amended by striking
20 “section 25D” and inserting “sections 25D and 30C”.

21 (c) EFFECTIVE DATE.—

22 (1) IN GENERAL.—Except as provided in para-
23 graph (2), the amendments made by this section
24 shall apply to property placed in service after De-
25 cember 31, 2013.

1 (2) HYDROGEN REFUELING PROPERTY.—The
2 amendments made by this subsection shall apply to
3 hydrogen property placed in service after December
4 31, 2014.

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