

116TH CONGRESS
1ST SESSION

H. R. 5163

To amend the Internal Revenue Code of 1986 to provide for a credit for
zero-emission buses.

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2019

Mr. PANETTA (for himself, Ms. BROWNLEY of California, Mr. BEYER, Mr. SUOZZI, Ms. JUDY CHU of California, Ms. SÁNCHEZ, Mr. DANNY K. DAVIS of Illinois, Ms. DELBENE, and Mr. BLUMENAUER) 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
for a credit for zero-emission buses.

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 “Green Bus Tax Credit
5 Act of 2019”.

6 **SEC. 2. CREDIT FOR ZERO-EMISSION BUSES.**

7 (a) IN GENERAL.—Subpart D of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 is amended by adding at the end the following new
2 section:

3 **“SEC. 45T. ZERO-EMISSION BUS CREDIT.**

4 “(a) ALLOWANCE OF CREDIT.—For purposes of sec-
5 tion 38, in the case of a manufacturer of a zero-emission
6 heavy vehicle, the zero-emission bus credit determined
7 under this section for a taxable year is an amount equal
8 to 10 percent of the sum of the sale price of each zero-
9 emission heavy vehicle sold by such taxpayer during such
10 taxable year.

11 “(b) LIMITATION.—The sale price of a zero-emission
12 heavy vehicle may not be taken into account under sub-
13 section (a) to the extent such price exceeds \$1,000,000.

14 “(c) ZERO-EMISSION HEAVY VEHICLE.—For pur-
15 poses of this section—

16 “(1) IN GENERAL.—The term ‘zero-emission
17 heavy vehicle’ means a motor vehicle which—

18 “(A) has a gross vehicle weight rating of
19 not less than 14,000 pounds,

20 “(B) is not powered or charged by an in-
21 ternal combustion engine, and

22 “(C) is propelled solely by an electric
23 motor which draws electricity from a battery or
24 fuel cell.

1 “(2) MOTOR VEHICLE; MANUFACTURER.—The
2 term ‘motor vehicle’ and ‘manufacturer’ have the
3 meaning given such terms in paragraphs (2) and (3)
4 of section 30D(d), respectively.

5 “(d) SPECIAL RULES.—

6 “(1) SALE PRICE.—For purposes of this sec-
7 tion, the sale price of a zero-emission heavy vehicle
8 shall be reduced by any rebate or other incentive
9 given before, on, or after the date of the sale.

10 “(2) DOMESTIC USE.—No credit shall be al-
11 lowed under subsection (a) with respect to a zero-
12 emission heavy vehicle to a manufacturer who knows
13 or has reason to know that such vehicle will not be
14 used primarily in the United States or a possession
15 of the United States.

16 “(3) REGULATIONS.—The Secretary shall pre-
17 scribe such regulations as may be necessary or ap-
18 propriate to carry out the purposes of this section.

19 “(e) TERMINATION.—This section shall not apply to
20 sales after December 31, 2024.”.

21 (b) CREDIT MADE PART OF GENERAL BUSINESS
22 CREDIT.—Subsection (b) of section 38 of such Code is
23 amended by striking “plus” at the end of paragraph (31),
24 by striking the period at the end of paragraph (32) and

1 inserting “, plus”, and by adding at the end the following
2 new paragraph:

3 “(33) the zero-emission bus credit determined
4 under section 45T.”.

5 (c) CLERICAL AMENDMENT.—The table of sections
6 for subpart D of part IV of subchapter A of chapter 1
7 of such Code is amended by adding at the end the fol-
8 lowing new item:

“Sec. 45T. Zero-emission bus credit.”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to sales after the date of the enact-
11 ment of this Act.

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