

116TH CONGRESS
2D SESSION

S. 3735

To amend the Internal Revenue Code of 1986 to extend and modify the credit for alternative fuel vehicle refueling property.

IN THE SENATE OF THE UNITED STATES

MAY 14, 2020

Mr. CARPER (for himself and Mr. ALEXANDER) 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 extend and modify the credit for alternative fuel vehicle 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 “Securing America’s
5 Clean Fuels Infrastructure”.

6 **SEC. 2. EXTENSION OF CREDIT FOR ALTERNATIVE FUEL**
7 **VEHICLE REFUELING PROPERTY.**

8 (a) IN GENERAL.—Subsection (g) of section 30C of
9 the Internal Revenue Code of 1986 is amended by striking

1 “December 31, 2020” and inserting “December 31,
2 2028”.

3 (b) EFFECTIVE DATE.—The amendments made by
4 this section shall apply to property placed in service after
5 December 31, 2020.

6 **SEC. 3. MODIFICATION OF CREDIT LIMITATION.**

7 (a) IN GENERAL.—Subsection (b) of section 30C of
8 the Internal Revenue Code of 1986 is amended—

9 (1) by striking “with respect to all” and insert-
10 ing “with respect to any single item of”,

11 (2) by striking “at a location”, and

12 (3) in paragraph (1), by striking “\$30,000 in
13 the case of a property” and inserting “\$200,000 in
14 the case of any such item of property”.

15 (b) EFFECTIVE DATE.—The amendments made by
16 this section shall apply to property placed in service after
17 December 31, 2019.

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