

111TH CONGRESS
2D SESSION

S. 3876

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

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 29, 2010

Mr. WYDEN (for himself and Mr. HATCH) 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 alternative fuel vehicle refueling property credit.

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. EXTENSION AND MODIFICATION OF ALTER-**
4 **NATIVE FUEL VEHICLE REFUELING PROP-**
5 **ERTY CREDIT.**

6 (a) EXTENSION.—Subsection (g) of section 30C of
7 the Internal Revenue Code of 1986 is amended by striking
8 “placed in service—” and all that follows and inserting
9 “placed in service after December 31, 2014”.

10 (b) INCREASED CREDIT.—

1 (1) CREDIT PERCENTAGE.—Subsection (a) of
2 section 30C of the Internal Revenue Code of 1986
3 is amended by striking “30 percent” and inserting
4 “50 percent”.

5 (2) DOLLAR LIMITATIONS.—

6 (A) INCREASE AND PER DEVICE LIMITA-
7 TION.—Paragraph (1) of section 30C(b) of such
8 Code is amended to read as follows:

9 “(1) the greater of—

10 “(A) \$100,000 for each type of clean-burn-
11 ing fuel (among all clean-burning fuels listed in
12 subsection (c)(2)) utilized in property placed in
13 service at the location by the taxpayer during
14 the taxable year, or

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

18 in the case of a property of a character subject to
19 an allowance for depreciation, and”.

20 (B) NONDEPRECIABLE PROPERTY.—Para-
21 graph (2) of section 30C(b) of such Code is
22 amended by striking “\$1,000” and inserting
23 “\$2,000”.

1 (3) DEVICE.—Subsection (e) of section 30C of
2 such Code is amended by adding at the end the fol-
3 lowing new paragraph:

4 “(7) DEVICE.—For the purposes of subsection
5 (b)(1), the term ‘device’ means an individual item of
6 property, whether a stand-alone item or part of
7 property that includes multiple devices, which func-
8 tions to refuel or recharge one alternative fuel vehi-
9 cle at a time.”.

10 (4) CONFORMING AMENDMENT.—Paragraph (6)
11 of section 30C(e) of such Code is amended—

12 (A) by inserting “and which is placed in
13 service before the date of the enactment of
14 paragraph (8)” after “hydrogen” in subpara-
15 graph (A), and

16 (B) by striking “\$30,000” in subpara-
17 graph (B) and inserting “\$100,000”.

18 (c) TREATMENT OF PERSONAL CREDIT.—

19 (1) IN GENERAL.—Paragraph (2) of section
20 30C(d) of the Internal Revenue Code of 1986 is
21 amended to read as follows:

22 “(2) PERSONAL CREDIT.—

23 “(A) IN GENERAL.—For purposes of this
24 title, the credit allowed under subsection (a) for
25 any taxable year (determined after application

1 of paragraph (1)) shall be treated as a credit
2 allowable under subpart A for such taxable
3 year.

4 “(B) LIMITATION BASED ON AMOUNT OF
5 TAX.—In the case of a taxable year to which
6 section 26(a)(2) does not apply, the credit al-
7 lowed under subsection (a) for any taxable year
8 (determined after application of paragraph (1))
9 shall not exceed the excess of—

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

13 “(ii) the sum of the credits allowable
14 under subpart A (other than this section
15 and sections 25D and 30D) and section 27
16 for the taxable year.”.

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

21 (d) TREATMENT OF PROPERTY USED BY TAX-EX-
22 EMPT ENTITY.—Paragraph (2) of section 30C(e) of the
23 Internal Revenue Code of 1986 is amended—

24 (1) by striking the last sentence, and

1 (2) by inserting “(including use by an Indian
2 tribal government)” after “paragraph (3) or (4) of
3 section 50(b)”.

4 (e) JOINT OWNERSHIP OF ALTERNATIVE FUEL VE-
5 HICLE REFUELING PROPERTY.—Subsection (e) of section
6 30C of the Internal Revenue Code of 1986, as amended
7 by subsection (b), is amended by adding at the end the
8 following new paragraph:

9 “(8) JOINT OWNERSHIP OF ALTERNATIVE FUEL
10 VEHICLE REFUELING PROPERTY.—

11 “(A) IN GENERAL.—Any qualified alter-
12 native fuel vehicle refueling property shall not
13 fail to be treated as such property solely be-
14 cause such property is placed in service with re-
15 spect to 2 or more dwelling units.

16 “(B) LIMITS APPLIED SEPARATELY.—In
17 the case of any qualified alternative fuel vehicle
18 refueling property which is placed in service
19 with respect to 2 or more dwelling units, this
20 section (other than this subparagraph) shall be
21 applied separately with respect to the portion of
22 such property attributable to each such dwelling
23 unit.”.

24 (f) DEFINITION OF ALTERNATIVE FUEL VEHICLE
25 REFUELING PROPERTY.—

1 (1) IN GENERAL.—Paragraph (3) of section
2 179A(d) of the Internal Revenue Code of 1986 is
3 amended to read as follows:

4 “(3) such property is—

5 “(A) for the generation, storage, compres-
6 sion, blending, or dispensing of a clean-burning
7 fuel into the fuel tank of a motor vehicle pro-
8 pelled by such fuel, but only if the generation,
9 storage, compression, or dispensing of such fuel
10 is at the point where such fuel is delivered into
11 the fuel tank of the motor vehicle, or

12 “(B) for the recharging of motor vehicles
13 propelled by electricity (including property re-
14 lating to providing electricity for such re-
15 charging or otherwise necessary for such re-
16 charging property).”.

17 (2) BUILDING COMPONENTS.—Subsection (d) of
18 section 179A of such Code is amended by striking
19 “and its structural components”.

20 (g) EFFECTIVE DATE.—The amendments made by
21 this section shall apply to property placed in service after
22 the date of the enactment of this Act.

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