

113TH CONGRESS
2D SESSION

H. R. 5513

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

SEPTEMBER 17, 2014

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 Ad-
5 vancement Reform 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 RECHARGING PROPERTY**
 2 **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 property placed
 7 in service by the taxpayer during the taxable year.

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

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

15 “(A) \$100,000, or

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

19 “(2) \$2,000 in any other case.

20 “(c) QUALIFIED ELECTRIC VEHICLE RECHARGING
 21 PROPERTY.—For purposes of this section, the term ‘quali-
 22 fied electric vehicle recharging property’ means any prop-
 23 erty (not including a building) if—

24 “(1) such property is—

25 “(A) of a character subject to the allow-
 26 ance for depreciation, or

1 “(B) installed on property which is used as
2 the principal residence (within the meaning of
3 section 121) of the taxpayer,

4 “(2) the original use of such property begins
5 with the taxpayer, and

6 “(3) such property is for the recharging of
7 motor vehicles propelled by electricity (including
8 property relating to providing electricity for such re-
9 charging or otherwise necessary for such recharging
10 property).

11 “(d) APPLICATION WITH OTHER CREDITS.—

12 “(1) BUSINESS CREDIT TREATED AS PART OF
13 GENERAL BUSINESS CREDIT.—So much of the credit
14 which would be allowed under subsection (a) for any
15 taxable year (determined without regard to this sub-
16 section) that is attributable to property of a char-
17 acter subject to an allowance for depreciation shall
18 be treated as a credit listed in section 38(b) for such
19 taxable year (and not allowed under subsection (a)).

20 “(2) PERSONAL CREDIT.—

21 “(A) IN GENERAL.—For purposes of this
22 title, the credit allowed under subsection (a) for
23 any taxable year (after the application of para-
24 graph (1)) shall be treated as a credit allowable
25 under subpart A for such taxable year.

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

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

10 “(ii) the sum of the credits allowable
 11 under subpart A (other than this section
 12 and sections 25D and 30D) and section 27
 13 for the taxable year.

14 “(e) SPECIAL RULES.—For purposes of this sec-
 15 tion—

16 “(1) BASIS REDUCTION.—The basis of any
 17 property shall be reduced by the portion of the cost
 18 of such property taken into account under sub-
 19 section (a).

20 “(2) PROPERTY USED BY TAX-EXEMPT ENTI-
 21 TY.—In the case of any qualified electric vehicle re-
 22 charging property the use of which is described in
 23 paragraph (3) or (4) of section 50(b) (including use
 24 by an Indian tribal government) and which is not
 25 subject to a lease, the person who sold such property

1 to the person or entity using such property shall be
2 treated as the taxpayer that placed such property in
3 service, but only if such person clearly discloses to
4 such person or entity in a document the amount of
5 any credit allowable under subsection (a) with re-
6 spect to such property (determined without regard
7 to subsection (d)).

8 “(3) PROPERTY USED OUTSIDE UNITED STATES
9 NOT QUALIFIED.—No credit shall be allowable under
10 subsection (a) with respect to any property referred
11 to in section 50(b)(1) or with respect to the portion
12 of the cost of any property taken into account under
13 section 179.

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

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

20 “(6) DEVICE.—For the purposes of subsection
21 (b)(1), the term ‘device’ means an individual item of
22 property, whether a stand-alone item or part of
23 property that includes multiple devices, which func-
24 tions to recharge one vehicle at a time.

1 “(7) JOINT OWNERSHIP OF QUALIFIED ELEC-
2 TRIC VEHICLE RECHARGING PROPERTY.—

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

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

16 “(f) REGULATIONS.—The Secretary shall prescribe
17 such regulations as necessary to carry out the provisions
18 of this section.

19 “(g) TERMINATION.—This section shall not apply to
20 any property placed in service after December 31, 2017.”.

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

24 (c) EFFECTIVE DATE.—

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

5 (2) PRESERVATION OF LAST YEAR OF CREDIT
6 FOR HYDROGEN REFUELING PROPERTY.—So much
7 of the amendment made by subsection (a) as relates
8 to the repeal of section 30C of the Internal Revenue
9 Code of 1986 (as in effect before the date of the en-
10 actment of this Act) shall apply to property placed
11 in service after December 31, 2014.

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