

118TH CONGRESS
1ST SESSION

H. R. 326

To amend the Internal Revenue Code of 1986 to prohibit the seller of an electric vehicle from being treated as the taxpayer that placed such vehicle in service and taking the electric vehicle tax credit if such vehicle is sold to the Federal Government.

IN THE HOUSE OF REPRESENTATIVES

JANUARY 12, 2023

Mr. ESTES 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 prohibit the seller of an electric vehicle from being treated as the taxpayer that placed such vehicle in service and taking the electric vehicle tax credit if such vehicle is sold to the Federal Government.

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 “No Subsidies for Gov-
5 ernment Purchases of Electric Vehicles Act”.

1 **SEC. 2. SELLER OF ELECTRIC VEHICLE PROHIBITED FROM**
2 **BEING TREATED AS TAXPAYER PLACING**
3 **SUCH VEHICLE IN SERVICE IF VEHICLE SOLD**
4 **TO FEDERAL GOVERNMENT.**

5 (a) IN GENERAL.—Section 30D(f)(3) of the Internal
6 Revenue Code of 1986 is amended by striking “but only
7 if” and all that follows and inserting the following: “but
8 only if—

9 “(A) such person clearly discloses to such
10 person or entity in a document the amount of
11 any credit allowable under subsection (a) with
12 respect to such vehicle (determined without re-
13 gard to subsection (c)),

14 “(B) such person or entity is not the Fed-
15 eral Government or an agency or representative
16 thereof, and

17 “(C) such person or entity is not a State
18 government or a locality, agency, or representa-
19 tive thereof.

20 For purposes of subsection (c), property to which
21 this paragraph applies shall be treated as of a char-
22 acter subject to an allowance for depreciation.”.

23 (b) EFFECTIVE DATE.—The amendment made by
24 this section shall apply to taxable years beginning after
25 the date of the enactment of this section.