

114TH CONGRESS  
1ST SESSION

# H. R. 3571

To extend and modify certain provisions of the Internal Revenue Code of 1986 relating to fuel cells and hydrogen.

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## IN THE HOUSE OF REPRESENTATIVES

SEPTEMBER 18, 2015

Mr. LARSON of Connecticut (for himself, Mr. GIBSON, and Mr. TONKO) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To extend and modify certain provisions of the Internal Revenue Code of 1986 relating to fuel cells and hydrogen.

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 “Fuel Cell Tax Extend-  
5 ers Act of 2015”.

6 **SEC. 2. EXTENSION AND MODIFICATION OF FUEL CELL**  
7 **CREDITS.**

8 (a) EXTENSION OF RESIDENTIAL ENERGY EFFI-  
9 CIENT PROPERTY CREDIT FOR QUALIFIED FUEL CELL  
10 PROPERTY.—

1           (1) IN GENERAL.—Section 25D(g) of the Inter-  
2           nal Revenue Code of 1986 is amended by inserting  
3           after “property placed in service after December 31,  
4           2016” the following: “(December 31, 2021, in the  
5           case of qualified fuel cell property (as defined in sec-  
6           tion 48(c)(1)))”.

7           (2) EFFECTIVE DATE.—The amendment made  
8           by this subsection shall apply to property placed in  
9           service after the date of the enactment of this Act.

10          (b) EXTENSION OF ENERGY CREDIT.—

11           (1) IN GENERAL.—Section 48(c)(1)(D) of the  
12           Internal Revenue Code of 1986 is amended—

13                   (A) by striking “for any period” and in-  
14                   serting “on which construction was com-  
15                   menced”, and

16                   (B) by striking “December 31, 2016” and  
17                   inserting “December 31, 2021”.

18           (2) EFFECTIVE DATE.—The amendments made  
19           by this subsection shall apply to property on which  
20           construction was commenced after the date of the  
21           enactment of this Act.

22   **SEC. 3. EXTENSION AND MODIFICATION OF HYDROGEN-RE-**  
23                   **LATED CREDITS.**

24           (a) EXTENSION OF ALTERNATIVE MOTOR VEHICLE  
25           CREDIT.—

1           (1) IN GENERAL.—Section 30B(k)(1) of the In-  
2           ternal Revenue Code of 1986 is amended by striking  
3           “December 31, 2014” and inserting “December 31,  
4           2021”.

5           (2) EFFECTIVE DATE.—The amendment made  
6           by this subsection shall apply to property purchased  
7           after December 31, 2014.

8           (b) EXTENSION AND MODIFICATION OF ALTER-  
9           NATIVE FUEL VEHICLE REFUELING PROPERTY CRED-  
10          IT.—

11          (1) EXTENSION.—Section 30C(g) of the Inter-  
12          nal Revenue Code of 1986 is amended by striking  
13          “placed in service after December 31, 2014” and in-  
14          serting the following: “placed in service—

15                 “(1) in the case of property relating to hydro-  
16                 gen, after December 31, 2021, and

17                 “(2) in the case of any other property, after  
18                 December 31, 2014”.

19          (2) INCREASE IN LIMITATION.—Section 30C(b)  
20          of the Internal Revenue Code of 1986 is amended—

21                 (A) in paragraph (1) by striking “, and”  
22                 and inserting “that does not relate to hydro-  
23                 gen,”,

24                 (B) by redesignating paragraph (2) as  
25                 paragraph (3), and

1 (C) by inserting after paragraph (1) the  
2 following new paragraph:

3 “(2) \$200,000 in the case of a property of a  
4 character subject to an allowance for depreciation  
5 that relates to hydrogen, and”.

6 (3) EXPANSION OF CREDIT FOR HYDROGEN-RE-  
7 LATED ALTERNATIVE FUEL VEHICLE REFUELING  
8 PROPERTY.—

9 (A) IN GENERAL.—Section 30C(c) of the  
10 Internal Revenue Code of 1986 is amended by  
11 striking “and” at the end of paragraph (1), by  
12 striking the period at the end of paragraph (2)  
13 and inserting “, and”, and by adding at the end  
14 the following new paragraph:

15 “(3) with respect to property described in sec-  
16 tion 179A(d)(3)(A) for the storage or dispensing of  
17 fuel at least 85 percent of the volume of which con-  
18 sists of hydrogen, the reference to motor vehicles in  
19 section 179A(d)(3)(A) includes specified off-highway  
20 vehicles.”.

21 (B) SPECIFIED OFF-HIGHWAY VEHICLES  
22 DEFINED.—Section 30C(e) of such Code is  
23 amended by striking paragraph (6) and insert-  
24 ing the following:

1           “(6) SPECIFIED OFF-HIGHWAY VEHICLES.—For  
2 purposes of subsection (c)(3)—

3           “(A) IN GENERAL.—The term ‘specified  
4 off-highway vehicles’ means all types of vehicles  
5 propelled by motor that are designed for car-  
6 rying or towing loads from one place to an-  
7 other, regardless of the type of load or material  
8 carried or towed and whether or not the vehicle  
9 is registered or required to be registered for  
10 highway use, including fork lift trucks used to  
11 carry loads at railroad stations, industrial  
12 plants, and warehouses.

13           “(B) EXCEPTIONS.—Such term does not  
14 include—

15           “(i) farm tractors, trench diggers,  
16 power shovels, bulldozers, road graders or  
17 rollers, and similar equipment which does  
18 not carry or tow a load, and

19           “(ii) any vehicle that operates exclu-  
20 sively on a rail or rails.”.

21           (4) EFFECTIVE DATE.—The amendments made  
22 by this subsection shall apply to property placed in  
23 service after December 31, 2014.

24           (c) EXTENSION AND MODIFICATION OF ALTER-  
25 NATIVE FUEL CREDIT FOR HYDROGEN.—

1           (1) EXTENSION.—Section 6426(d)(5) of the In-  
2           ternal Revenue Code of 1986 is amended by insert-  
3           ing after “December 31, 2014” the following: “(De-  
4           cember 31, 2021, in the case of any sale or use in-  
5           volving hydrogen)”.

6           (2) EXPANSION OF CREDIT TO ALL HYDRO-  
7           GEN.—Section 6426(d)(2)(D) of such Code is  
8           amended by striking “liquefied hydrogen” and in-  
9           serting “hydrogen”.

10          (3) EFFECTIVE DATE.—The amendments made  
11          by this subsection shall apply to property sold or  
12          used after December 31, 2014.

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