

116TH CONGRESS
1ST SESSION

H. R. 5164

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

IN THE HOUSE OF REPRESENTATIVES

NOVEMBER 19, 2019

Mr. DOGGETT (for himself and Ms. DELBENE) 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 modify
the alternative fuel 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. SHORT TITLE.**

4 This Act may be cited as the “Electric Vehicle Charg-
5 ing Helps Access to Renewable Green Energy Act of
6 2019” or the “EV CHARGE Act of 2019”.

1 **SEC. 2. ALTERNATIVE FUEL REFUELING PROPERTY CRED-**
2 **IT.**

3 (a) IN GENERAL.—Section 30C(g) of the Internal
4 Revenue Code of 1986 is amended by striking “December
5 31, 2017” and inserting “December 31, 2024”.

6 (b) ADDITIONAL CREDIT FOR CERTAIN ELECTRIC
7 CHARGING PROPERTY.—

8 (1) IN GENERAL.—Section 30C(a) of such Code
9 is amended—

10 (A) by striking “equal to 30 percent” and
11 inserting the following: “equal to the sum of—
12 “(1) 30 percent”.”;

13 (B) by striking the period at the end and
14 inserting “, plus”; and

15 (C) by adding at the end the following new
16 paragraph:

17 “(2) 20 percent of so much of such cost as ex-
18 ceeds the limitation under subsection (b)(1) that
19 does not exceed the amount of cost attributable to
20 qualified alternative vehicle refueling property (de-
21 termined without regard to paragraphs (1), (2)(A),
22 and (2)(B) of subsection (c)) which—

23 “(A) is intended for general public use and
24 recharges motor vehicle batteries with no asso-
25 ciated fee or payment arrangement,

1 “(B) is intended for general public use and
2 accepts payment via a credit card reader, or

3 “(C) is intended for use exclusively by
4 fleets of commercial or governmental vehicles.”.

5 (2) CONFORMING AMENDMENT.—Section
6 30C(b) of such Code is amended—

7 (A) by striking “The credit allowed under
8 subsection (a)” and inserting “The amount of
9 cost taken into account under subsection
10 (a)(1)”;

11 (B) by striking “\$30,000” and inserting
12 “\$100,000”; and

13 (C) by striking “\$1,000” and inserting
14 “\$3333.33”.

15 (c) EFFECTIVE DATE.—

16 (1) EXTENSION.—The amendment made by
17 subsection (a) shall apply to property placed in serv-
18 ice after December 31, 2017.

19 (2) LIMITATION FOR ELECTRIC CHARGING
20 BUSINESS PROPERTY.—The amendments made by
21 subsection (b) shall apply to property placed in serv-
22 ice after December 31, 2019.

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