

117TH CONGRESS
2D SESSION

H. R. 9481

To amend the Internal Revenue Code of 1986 to provide a tax credit for new off-road plug-in electric vehicles.

IN THE HOUSE OF REPRESENTATIVES

DECEMBER 8, 2022

Mr. PHILLIPS 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 provide a tax credit for new off-road plug-in electric vehicles.

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 “Michael F. Donoughe
5 Tax Credit for Off Road Electric Vehicles Act”.

6 **SEC. 2. CREDIT FOR NEW OFF-ROAD PLUG-IN ELECTRIC VE-**
7 **HICLES.**

8 (a) IN GENERAL.—Section 30D of the Internal Rev-
9 enue Code of 1986 is amended by redesignating subsection

1 (h) as subsection (i), and by inserting after subsection (g)
2 the following new subsection:

3 “(h) CREDIT ALLOWED FOR NEW OFF-ROAD PLUG-
4 IN ELECTRIC VEHICLES.—

5 “(1) IN GENERAL.—In the case of any new
6 qualified off-road plug-in electric vehicle—

7 “(A) there shall be allowed as a credit
8 against the tax imposed by this chapter for the
9 taxable year an amount equal to the sum of the
10 applicable amount with respect to each such
11 new qualified off-road plug-in electric vehicle
12 placed in service by the taxpayer during the
13 taxable year, and

14 “(B) the amount of the credit allowed
15 under subparagraph (A) shall be treated as a
16 credit allowed under subsection (a).

17 “(2) APPLICABLE AMOUNT.—For purposes of
18 paragraph (1), the applicable amount is an amount
19 equal to the lesser of—

20 “(A) 10 percent of the cost of the new
21 qualified off-road plug-in electric vehicle, or

22 “(B) \$2,500.

23 “(3) NEW QUALIFIED OFF-ROAD PLUG-IN ELEC-
24 TRIC VEHICLE.—For purposes of this subsection, the

1 term ‘new qualified off-road plug-in electric vehicle’
2 means any vehicle which—

3 “(A) meets the requirements of subpara-
4 graphs (A), (B), (C), (F), (G), and (H) of sub-
5 section (d)(1) (determined by substituting ‘6
6 kilowatt hours’ for ‘7 kilowatt hours’ in sub-
7 paragraph (F)(i)),

8 “(B) has a dry weight of less than 3,500
9 pounds,

10 “(C) has 3 or more wheels and 1 or more
11 seats,

12 “(D) is manufactured primarily for use on
13 other than public streets, roads, and highways,

14 “(E) is designed to be used primarily on
15 rough terrain,

16 “(F) is capable of achieving a speed of 40
17 miles per hour, and

18 “(G) except in the case of a vehicle de-
19 signed to operate on land and water, is not de-
20 signed to operate on rails, in the air, or in or
21 on the water.”.

22 (b) ONE CREDIT PER VEHICLE.—Section 30D(f)(8)
23 of such Code is amended by striking “described in sub-
24 section (a)” and inserting “under this section”.

1 (c) TRANSFER OF CREDIT.—Section 30D(g)(1) of
2 such Code is amended by inserting “or new qualified off-
3 road plug-in electric vehicle” after “new clean vehicle”.

4 (d) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to vehicles acquired after Decem-
6 ber 31, 2022.

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