

118TH CONGRESS
1ST SESSION

S. 1779

To amend the Internal Revenue Code of 1986 to expand the new clean vehicle credit to include clean vehicles with fewer than 4 wheels.

IN THE SENATE OF THE UNITED STATES

MAY 31 (legislative day, MAY 30), 2023

Mr. CASEY (for himself, Ms. BALDWIN, and Mr. WYDEN) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to expand the new clean vehicle credit to include clean vehicles with fewer than 4 wheels.

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 Motorcycle
5 Parity Act of 2023”.

1 **SEC. 2. EXPANSION OF NEW CLEAN VEHICLE CREDIT TO IN-**
2 **CLUDE CLEAN VEHICLES WITH FEWER THAN**
3 **4 WHEELS.**

4 (a) IN GENERAL.—Section 30D of the Internal Rev-
5 enue Code of 1986, as amended by section 13401 of Public
6 Law 117–169, is amended—

7 (1) by redesignating subsection (h) as sub-
8 section (i), and

9 (2) by inserting after subsection (g) the fol-
10 lowing:

11 “(h) CREDIT ALLOWED FOR CLEAN VEHICLES WITH
12 FEWER THAN 4 WHEELS.—

13 “(1) IN GENERAL.—In the case of a qualified
14 clean vehicle with fewer than 4 wheels—

15 “(A) there shall be allowed as a credit
16 against the tax imposed by this chapter for the
17 taxable year an amount equal to the sum of the
18 applicable amount with respect to each such
19 qualified clean vehicle with fewer than 4 wheels
20 placed in service by the taxpayer during the
21 taxable year, and

22 “(B) the amount of the credit allowed
23 under subparagraph (A) shall be treated as a
24 credit allowed under subsection (a).

1 “(2) APPLICABLE AMOUNT.—For purposes of
2 paragraph (1), the applicable amount is an amount
3 equal to the sum of—

4 “(A) in the case of a vehicle with respect
5 to which the requirement described in sub-
6 section (e)(1)(A) is satisfied, \$3,750, plus

7 “(B) in the case of a vehicle with respect
8 to which the requirement described in sub-
9 section (e)(2)(A) is satisfied, \$3,750.

10 “(3) QUALIFIED CLEAN VEHICLE WITH FEWER
11 THAN 4 WHEELS.—The term ‘qualified clean vehicle
12 with fewer than 4 wheels’ means any vehicle which—

13 “(A) has fewer than 4 wheels,

14 “(B) meets the requirements of—

15 “(i) subparagraphs (A), (B), (C), (E),
16 (F), (G), and (H) of subsection (d)(1) (de-
17 termined by substituting ‘2.5 kilowatt
18 hours’ for ‘7 kilowatt hours’ in subpara-
19 graph (F)(i) of such subsection), or

20 “(ii) subparagraphs (A), (C), (D), and
21 (E) of section 30B(b)(3) and subpara-
22 graphs (G) and (H) of subsection (d)(1),

23 “(C) is manufactured primarily for use on
24 public streets, roads, and highways, and

1 “(D) is capable of achieving a speed of 45
2 miles per hour or greater.”.

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

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