

**[DISCUSSION DRAFT]**111<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION**H. R.** \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to extend and modify the credit for new qualified hybrid motor vehicles.

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**IN THE HOUSE OF REPRESENTATIVES**

Mr. LEVIN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend the Internal Revenue Code of 1986 to extend and modify the credit for new qualified hybrid motor 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. NEW QUALIFIED HYBRID MOTOR VEHICLE**  
4 **CREDIT.**

5 (a) EXTENSION.—Subsection (k) of section 30B of  
6 the Internal Revenue Code of 1986 is amended by striking  
7 “December 31, 2009” and inserting “December 31,  
8 2014”.

1 (b) QUALIFIED INCREMENTAL HYBRID COST.—  
2 Clause (iii) of section 30B(d)(2)(B) of such Code is  
3 amended by striking “does not exceed—” and all that fol-  
4 lows and inserting the following:

5 “does not exceed—

6 “(I) \$15,000, if such vehicle has  
7 a gross vehicle weight rating of not  
8 more than 14,000 pounds,

9 “(II) \$30,000, if such vehicle has  
10 a gross vehicle weight rating of more  
11 than 14,000 pounds but not more  
12 than 26,000 pounds,

13 “(III) \$60,000, if such vehicle  
14 has a gross vehicle weight rating of  
15 more than 26,000 pounds but not  
16 more than 33,000 pounds, and

17 “(IV) \$100,000, if such vehicle  
18 has a gross vehicle weight rating more  
19 than 33,000 pounds.”.

20 (c) APPLICABLE PERCENTAGE FOR HEAVY TRUCKS  
21 ACHIEVING 20 PERCENT INCREASE IN CITY FUEL ECON-  
22 OMY.—Clause (ii) of section 30B(d)(2)(B) of such Code  
23 is amended by redesignating subclauses (I), (II), and (III)  
24 as subclauses (II), (III), and (IV), respectively, and by in-

1   serting before subclause (II) (as so redesignated) the fol-  
2   lowing new subclause:

3                           “(I) 10 percent in the case of a  
4                           vehicle to which clause (iii)(IV) ap-  
5                           plies if such vehicle achieves an in-  
6                           crease in city fuel economy relative to  
7                           a comparable vehicle of at least 20  
8                           percent but less than 30 percent.”.

9           (d) DOLLAR LIMITATION.—Subparagraph (B) of sec-  
10   tion 30B(d)(2) of such Code is amended by adding at the  
11   end the following:

12                           “(vi) LIMITATION.—The amount al-  
13                           lowed as a credit under subsection (a)(3)  
14                           with respect to a vehicle shall not exceed  
15                           \$24,000.”.

16           (e) HEAVY ELECTRIC VEHICLES.—Paragraph (3) of  
17   section 30B(d) of such Code is amended by redesignating  
18   subparagraphs (B), (C), and (D) as subparagraphs (C),  
19   (D), and (E), respectively, and by inserting after subpara-  
20   graph (A) the following new subparagraphs:

21                           “(B) HEAVY ELECTRIC VEHICLES.—In the  
22                           case of a vehicle with a gross vehicle weight rat-  
23                           ing of not less than 8,500 pounds, the term  
24                           ‘new qualified hybrid motor vehicle’ includes a  
25                           motor vehicle—

1                   “(i) which draws propulsion energy  
2                   exclusively from a rechargeable energy  
3                   storage system, and

4                   “(ii) which meets the requirements of  
5                   clauses (v), (vi), and (vii) of subparagraph  
6                   (A).”.

7           (f) **EFFECTIVE DATE.**—The amendments made by  
8 this section shall apply to vehicles acquired after Decem-  
9 ber 31, 2009.