

AMENDMENT TO RULES COMMITTEE PRINT 118-

36

OFFERED BY MRS. DINGELL OF MICHIGAN

At the end of subtitle F of title XVII, add the following new section:

1 **SEC. 18__ . REQUIREMENT FOR COVERED COMMERCIAL**
2 **USE FOR QUALIFIED COMMERCIAL CLEAN**
3 **VEHICLE TAX CREDIT.**

4 (a) IN GENERAL.—Section 45W(c) of the Internal
5 Revenue Code of 1986 is amended to read as follows:

6 “(c) QUALIFIED COMMERCIAL CLEAN VEHICLE.—

7 “(1) IN GENERAL.—For purposes of this sec-
8 tion, the term ‘qualified commercial clean vehicle’
9 means any vehicle which—

10 “(A) meets the requirements of section
11 30D(d)(1)(C) and is acquired for use or lease
12 by the taxpayer for a covered commercial use
13 and not for resale,

14 “(B) either—

15 “(i) meets the requirements of section
16 30D(d)(1)(D) and is manufactured pri-
17 marily for use on public streets, roads, and

1 highways (not including a vehicle operated
2 exclusively on a rail or rails), or

3 “(ii) is mobile machinery, as defined
4 in section 4053(8) (including vehicles that
5 are not designed to perform a function of
6 transporting a load over the public high-
7 ways),

8 “(C) either—

9 “(i) is propelled to a significant extent
10 by an electric motor which draws electricity
11 from a battery which has a capacity of not
12 less than 15 kilowatt hours (or, in the case
13 of a vehicle which has a gross vehicle
14 weight rating of less than 14,000 pounds,
15 7 kilowatt hours) and is capable of being
16 recharged from an external source of elec-
17 tricity, or

18 “(ii) is a motor vehicle which satisfies
19 the requirements under subparagraphs (A)
20 and (B) of section 30B(b)(3), and

21 “(D) is of a character subject to the allow-
22 ance for depreciation.

23 “(2) COVERED COMMERCIAL USE.—For pur-
24 poses of this subsection, the term ‘covered commer-
25 cial use’ means business activities performed by the

1 taxpayer or lessee, whether such activities are per-
2 formed by one person, or by more than one person,
3 or corporation, or other business organization, which
4 are directed to the same business objective or to
5 similar objectives in which the group has an interest,
6 and which do not include the personal use of the ve-
7 hicle by the taxpayer or lessee.”.

8 (b) CONFORMING AMENDMENT.—Section 45W(d)(2)
9 is amended by striking “Subsection (c)(4)” and inserting
10 “Subsection (c)(4)(D)”.

11 (c) EFFECTIVE DATE.—The amendment made by
12 this section shall apply to vehicles placed in service after
13 the date of the enactment of this Act.

