

**AMENDMENT TO RULES COMMITTEE PRINT 117-8  
OFFERED BY MR. MCKINLEY OF WEST VIRGINIA**

On page 688, after line 9, insert the following:

1 **SEC. 1630A. ELECTRIC VEHICLE USER FEE.**

2 (a) IN GENERAL.—The Internal Revenue Code of  
3 1986 is amended by inserting after section 4481 the fol-  
4 lowing new section:

5 **“SEC. 4481A. ELECTRIC VEHICLE USER FEE.**

6 “(a) IMPOSITION OF TAX.—

7 “(1) IN GENERAL.—A tax of \$100 per year is  
8 hereby imposed on the use of any electric vehicle.

9 “(2) INFLATION.—In the case of any taxable  
10 year beginning after 2021, the dollar amount in  
11 paragraph (1) shall be increased by an amount equal  
12 to—

13 “(A) such dollar amount, multiplied by

14 “(B) the cost-of-living adjustment deter-  
15 mined under section 1(f)(3) for the calendar  
16 year in which the taxable year begins, deter-  
17 mined by substituting in subparagraph (A)(ii)  
18 ‘calendar year 2021’ for ‘calendar year 2016’.

19 “(b) BY WHOM PAID.—The tax imposed by this sec-  
20 tion shall be paid by the person in whose name the high-

1 way motor vehicle is, or is required to be, registered under  
2 the law of the State or contiguous foreign country in which  
3 such vehicle is, or is required to be, registered, or, in case  
4 the highway motor vehicle is owned by the United States,  
5 by the agency or instrumentality of the United States op-  
6 erating such vehicle.

7 “(c) ONE TAX LIABILITY PER PERIOD.—To the ex-  
8 tent that the tax imposed by this section is paid with re-  
9 spect to any highway motor vehicle for any taxable year,  
10 no further tax shall be imposed by this section for such  
11 taxable year with respect to such vehicle.

12 “(d) ELECTRIC VEHICLE.—For purposes of this sec-  
13 tion, the term ‘electric vehicle’ means any highway motor  
14 vehicle which is propelled exclusively by an electric motor  
15 which draws electricity from a battery which—

16 “(1) has a capacity of not less than 4 kilowatt  
17 hours, and

18 “(2) is capable of being recharged from an ex-  
19 ternal source of electricity.”.

20 (b) CONFORMING AMENDMENT.—The table of sec-  
21 tions for subchapter D of chapter 36 of such Code is  
22 amended by inserting after the item relating to section  
23 4481 the following new item:

“Sec. 4481A. Electric Vehicle user fee.”.

1           (c) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to taxable years beginning after  
3 the date of the enactment of this section.

