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

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

SEC. 1630A. ELECTRIC VEHICLE USER FEE.

(a) In General.—The Internal Revenue Code of 1986 is amended by inserting after section 4481 the following new section:

“SEC. 4481A. ELECTRIC VEHICLE USER FEE.

“(a) Imposition of Tax.—

“(1) In General.—A tax of $100 per year is hereby imposed on the use of any electric vehicle.

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

“(A) such dollar amount, multiplied by

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

“(b) By Whom Paid.—The tax imposed by this section shall be paid by the person in whose name the high-
way motor vehicle is, or is required to be, registered under
the law of the State or contiguous foreign country in which
such vehicle is, or is required to be, registered, or, in case
the highway motor vehicle is owned by the United States,
by the agency or instrumentality of the United States op-
erating such vehicle.

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

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

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

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

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

“Sec. 4481A. Electric Vehicle user fee.”.
(c) **Effective Date.**—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this section.