117TH CONGRESS
1ST SESSION

H.R._____

To amend the Internal Revenue Code of 1986 to establish a tax credit for qualified commercial electric vehicles, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

Mr. BEYER introduced the following bill; which was referred to the Committee on __________________________

A BILL

To amend the Internal Revenue Code of 1986 to establish a tax credit for qualified commercial electric vehicles, and for other purposes.

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 “Green Vehicle Adoption Nationwide Act of 2021” or the “Green VAN Act of 2021”.

a:\VF\090321\F090321.026.xml (8171851)
SEC. 2. QUALIFIED COMMERCIAL ELECTRIC VEHICLES.
(a) IN GENERAL.—Subpart D of part IV of sub-
chapter A of chapter 1 is amended by adding at the end
the following new section:
"SEC. 45U. CREDIT FOR QUALIFIED COMMERCIAL ELEC-
TRIC VEHICLES.
(a) IN GENERAL.—For purposes of section 38, the
qualified commercial electric vehicle credit for any taxable
year is an amount equal to the sum of the credit amounts
determined under subsection (b) with respect to each
qualified commercial electric vehicle placed in service by
the taxpayer during the taxable year.
(b) PER VEHICLE AMOUNT.—The amount deter-
mined under this subsection with respect to any qualified
commercial electric vehicle shall be equal to 30 percent
of the basis of such vehicle.
(c) QUALIFIED COMMERCIAL ELECTRIC VEH-
ICLE.—For purposes of this section, the term ‘qualified
commercial electric vehicle’ means any vehicle which—
(1) meets the requirements of subparagraphs
(A), (B), and (C) of section 36C(e)(1),
(2) either—
(A) meets the requirements of subpara-
graph (D) of section 36C(e)(1), or
(B) is mobile machinery, as defined in
section 4053(8),
"(3) is primarily propelled by an electric motor which draws electricity from a battery which—

"(A) has a capacity of not less than \( X \) kilowatt hours,

"(B) is capable of being recharged from an external source of electricity, and

"(C) is not powered or charged by an internal combustion engine, and

"(4) is of a character subject to the allowance for depreciation.

"(d) Special Rules.—

"(1) In general.—Rules similar to the rules under subsections (d) of section 36C shall apply for purposes of this section.

"(2) Property used by tax-exempt entity.—In the case of a vehicle the use of which is described in paragraph (3) or (4) of section 50(b) and which is not subject to a lease, the person who sold such vehicle to the person or entity using such vehicle shall be treated as the taxpayer that placed such vehicle in service, but only if such person clearly discloses to such person or entity in a document the amount of any credit allowable under subsection (a) with respect to such vehicle.
“(c) VIN NUMBER REQUIREMENT.—No credit shall be determined under subsection (a) with respect to any vehicle unless the taxpayer includes the vehicle identification number of such vehicle on the return of tax for the taxable year.

“(f) TERMINATION.—No credit shall be determined under this section with respect to any vehicle acquired after December 31, 2031.”

(b) CONFORMING AMENDMENTS.—

(1) Section 38(b) is amended by striking paragraph (30) and inserting the following:

“(30) the qualified commercial electric vehicle credit determined under section 45U,”.

(2) Section 6213(g)(2), as amended by the preceding provisions of this Act, is amended—

(A) in subparagraph (S), by striking “and” at the end,

(B) in subparagraph (T), by striking the period at the end and inserting “, and”, and

(C) by adding at the end the following:

“(U) an omission of a correct vehicle identification number required under section 45U(e) (relating to commercial electric vehicle credit) to be included on a return.”.
(3) The table of sections for subpart D of part IV of subchapter A of chapter 1 is amended by adding at the end the following new item:

"Sec. 45U. Qualified commercial electric vehicle credit."

c) EFFECTIVE DATE.—The amendments made by this section shall apply to vehicles acquired after December 31, 2021.