

111TH CONGRESS
2D SESSION

S. 3608

To amend the Internal Revenue Code of 1986 to modify the credit for qualified fuel cell motor vehicles by maintaining the level of credit for vehicles placed in service after 2009 and by allowing the credit for certain off-highway vehicles.

IN THE SENATE OF THE UNITED STATES

JULY 19, 2010

Mr. SCHUMER (for himself and Mr. GRASSLEY) introduced the following bill;
which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the credit for qualified fuel cell motor vehicles by maintaining the level of credit for vehicles placed in service after 2009 and by allowing the credit for certain off-highway 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. SHORT TITLE.**

4 This Act may be cited as the “Fuel Cell Industrial
5 Vehicle Jobs Act of 2010”.

1 **SEC. 2. MODIFICATIONS OF CREDIT FOR QUALIFIED FUEL**
 2 **CELL MOTOR VEHICLES.**

3 (a) MAINTENANCE OF \$8,000 CREDIT AFTER
 4 2009.—Subparagraph (A) of section 30B(b)(1) of the In-
 5 ternal Revenue Code of 1986 (relating to new qualified
 6 fuel cell motor vehicle credit) is amended by striking
 7 “(\$4,000 in the case of a vehicle placed in service after
 8 December 31, 2009)”.

9 (b) CREDIT FOR CERTAIN OFF-HIGHWAY VEHI-
 10 CLES.—Subsection (b) of section 30B of such Code is
 11 amended by adding at the end the following new para-
 12 graph:

13 “(4) SPECIAL RULES FOR CERTAIN OFF-HIGH-
 14 WAY VEHICLES.—Solely for purposes of this sub-
 15 section—

16 “(A) IN GENERAL.—The term ‘motor vehi-
 17 cle’ includes any vehicle which is manufactured
 18 primarily for use in carrying or towing loads or
 19 materials for commercial or industrial purposes,
 20 whether or not on public streets, roads, and
 21 highways and regardless of the type of load or
 22 material carried or towed. The preceding sen-
 23 tence shall not include any vehicle operated ex-
 24 clusively on a rail or rails and any vehicle oper-
 25 ated primarily for recreational purposes.

1 “(B) CERTAIN STANDARDS NOT TO
2 APPLY.—Subsection (h)(10) shall not apply to a
3 vehicle which is a motor vehicle solely by reason
4 of subparagraph (A).”.

5 (c) EFFECTIVE DATE.—The amendments made by
6 this section shall apply to vehicles placed in service after
7 December 31, 2009, in taxable years ending after such
8 date.

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