

118TH CONGRESS
1ST SESSION

H. R. 2450

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for commercial truck drivers.

IN THE HOUSE OF REPRESENTATIVES

MARCH 30, 2023

Ms. SPANBERGER (for herself and Mr. GALLAGHER) introduced the following bill; which was referred to the Committee on Ways and Means

A BILL

To amend the Internal Revenue Code of 1986 to establish a refundable tax credit for commercial truck drivers.

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 “Strengthening Supply
5 Chains Through Truck Driver Incentives Act of 2023”.

6 **SEC. 2. CREDIT FOR COMMERCIAL TRUCK DRIVERS.**

7 (a) IN GENERAL.—The Internal Revenue Code of
8 1986 is amended by inserting after section 36B the fol-
9 lowing new section:

1 **“SEC. 36C. CREDIT FOR COMMERCIAL TRUCK DRIVERS.**

2 “(a) ALLOWANCE OF CREDIT.—In the case of an eli-
3 gible individual, there shall be allowed as a credit against
4 the tax imposed by this subtitle an amount equal to
5 \$7,500 for the taxable year.

6 “(b) ELIGIBLE INDIVIDUAL.—For the purposes of
7 this section, the term ‘eligible taxpayer’ means, with re-
8 spect to a taxable year, an individual—

9 “(1) who holds a valid Class A commercial driv-
10 er’s license (except as provided in subsection (c))
11 who operates a tractor-trailer combination that
12 qualifies as a Group A vehicle under section
13 383.91(a)(1) of title 49, Code of Federal Regula-
14 tions,

15 “(2) whose adjusted gross income for the tax-
16 able year does not exceed—

17 “(A) in the case of a joint return or sur-
18 viving spouse, \$135,000,

19 “(B) in the case of an individual who is a
20 head of household, \$112,500, or

21 “(C) in the case of any other individual,
22 \$90,000, and

23 “(3) who drove such a vehicle in the course of
24 a trade or business—

25 “(A) not less than 1900 hours during such
26 taxable year, or

1 “(B) in the case of an individual who did
2 not drive a commercial truck in the preceding
3 taxable year, not less than an average of 40
4 hours per week with respect to weeks during
5 the taxable year in which such individual drove
6 such a vehicle in the course of a trade or busi-
7 ness.

8 “(c) SPECIAL RULE FOR APPRENTICES.—With re-
9 spect to an individual enrolled in an apprenticeship pro-
10 gram registered under the Act of August 16, 1937 (com-
11 monly known as the ‘National Apprenticeship Act’), who,
12 upon completion or in the course of such apprenticeship
13 program will receive a Class A commercial driver’s li-
14 cense—

15 “(1) the requirements of subsection (b)(1) shall
16 not apply, and

17 “(2) such individual may count training hours
18 in such program as hours driving a vehicle described
19 in subsection (b)(1) for the purposes of this section.

20 “(d) SPECIAL RULE FOR NEW TRUCK DRIVERS.—
21 Except as provided in subsection (e), in the case of an
22 eligible taxpayer who did not drive a commercial truck in
23 the course of a trade or business during the preceding tax-
24 able year, subsection (a) shall be applied by substituting
25 ‘\$10,000’ for ‘\$7,500’.

1 “(e) SPECIAL RULE FOR DRIVERS WITH LESS THAN
 2 1420 HOURS.—In the case of an eligible taxpayer who did
 3 not drive a commercial truck in the preceding taxable year
 4 who drives a commercial truck for less than 1420 hours
 5 in the course of a trade or business during the taxable
 6 year, the amount of the credit allowed by subsection (a)
 7 shall be the amount that bears the same proportion to the
 8 dollar amount (determined without regard to this sub-
 9 section) with respect to the individual under subsection (a)
 10 as the number of hours such individual drove a commercial
 11 truck in the course of a trade or business during such tax-
 12 able years bears to 1420 hours.

13 “(f) INFLATION ADJUSTMENT.—In the case of any
 14 taxable year beginning after 2023, the dollar amounts in
 15 this section shall be increased by an amount equal to—

16 “(1) such dollar amount, multiplied by

17 “(2) the cost-of-living adjustment determined
 18 under section 1(f)(3) for the calendar year in which
 19 the taxable year begins, determined by substituting
 20 ‘calendar year 2023’ for ‘calendar year 2016’ in sub-
 21 paragraph (A)(ii).

22 “(g) TERMINATION DATE.—This section shall not
 23 apply to any taxable year beginning after December 31,
 24 2024.”.

25 (b) CONFORMING AMENDMENTS.—

1 (1) Section 6211(b)(4)(A) of the Internal Rev-
2 enue Code of 1986 is amended by inserting “, 36C”
3 after “36B”.

4 (2) Section 1324(b)(2) of title 31, United
5 States Code, is amended by inserting “, 36C” after
6 “, 36B”.

7 (3) The table of sections for subpart C of part
8 IV of subchapter A of chapter 1 of the Internal Rev-
9 enue Code of 1986 is amended by inserting after the
10 item relating to section 36B the following new item:

“Sec. 36C. Credit for commercial truck drivers.”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to taxable years ending on or after
13 December 31, 2023.

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