

117TH CONGRESS
2D SESSION

S. 5020

To amend the Internal Revenue Code of 1986 to temporarily suspend application of the requirement that final assembly of vehicles occur within North America for purposes of the clean vehicle credit, and for other purposes.

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 29, 2022

Mr. WARNOCK 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 temporarily suspend application of the requirement that final assembly of vehicles occur within North America for purposes of the clean vehicle credit, 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 “Affordable Electric Ve-
5 hicles for America Act of 2022”.

1 **SEC. 2. ADJUSTMENT OF CERTAIN REQUIREMENTS FOR**
 2 **CLEAN VEHICLE CREDIT.**

3 (a) FINAL ASSEMBLY.—Subparagraph (G) of section
 4 30D(d)(1) of the Internal Revenue Code of 1986, as added
 5 by section 13401(b) of Public Law 117–169, is amended
 6 by inserting “in the case of any motor vehicle sold after
 7 December 31, 2025,” before “the final assembly”.

8 (b) CRITICAL MINERALS AND BATTERY COMPO-
 9 NENTS.—Section 30D of the Internal Revenue Code of
 10 1986, as amended by section 13401 of Public Law 117–
 11 169, is amended—

12 (1) in subsection (d)(7)—

13 (A) in subparagraph (A), by striking “De-
 14 cember 31, 2024” and inserting “December 31,
 15 2025”, and

16 (B) in subparagraph (B), by striking “De-
 17 cember 31, 2023” and inserting “December 31,
 18 2024”, and

19 (2) in subsection (e)—

20 (A) in paragraph (1)(B)—

21 (i) in clause (i), by striking “after the
 22 date on which the proposed guidance de-
 23 scribed in paragraph (3)(B) is issued by
 24 the Secretary and before January 1, 2024”
 25 and inserting “during calendar year
 26 2026”,

1 (ii) in clause (ii), by striking “2024”
2 and inserting “2027”,

3 (iii) in clause (iii), by striking “2025”
4 and inserting “2028”,

5 (iv) in clause (iv), by striking “2026”
6 and inserting “2029”, and

7 (v) in clause (v), by striking “Decem-
8 ber 31, 2026” and inserting “December
9 31, 2029”,

10 (B) in paragraph (2)(B)—

11 (i) in clause (i), by striking “after the
12 date on which the proposed guidance de-
13 scribed in paragraph (3)(B) is issued by
14 the Secretary and before January 1, 2024”
15 and inserting “during calendar year
16 2026”,

17 (ii) in clause (ii), by striking “2024 or
18 2025” and inserting “2027 or 2028”,

19 (iii) in clause (iii), by striking “2026”
20 and inserting “2029”,

21 (iv) in clause (iv), by striking “2027”
22 and inserting “2030”,

23 (v) in clause (v), by striking “2028”
24 and inserting “2031”, and

1 (vi) in clause (vi), by striking “De-
2 cember 31, 2028” and inserting “Decem-
3 ber 31, 2031”, and

4 (C) in paragraph (3)(B), by striking “De-
5 cember 31, 2022” and inserting “December 31,
6 2025”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall take effect as if included in the enact-
9 ment of section 13401 of Public Law 117–169.

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