

118TH CONGRESS
1ST SESSION

H. R. 3754

To amend the Internal Revenue Code of 1986 to repeal certain credits relating to alternative fuel vehicles.

IN THE HOUSE OF REPRESENTATIVES

MAY 30, 2023

Mr. PERRY (for himself, Mr. GOSAR, Mr. BURLISON, Mr. CRANE, and Mr. OGLES) 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 repeal certain credits relating to alternative fuel 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 “Restoring Vehicle Mar-
5 ket Freedom Act of 2023”.

6 **SEC. 2. AMENDMENT OF 1986 CODE.**

7 Except as otherwise expressly provided, whenever in
8 this Act an amendment or repeal is expressed in terms
9 of an amendment to, or repeal of, a section or other provi-
10 sion, the reference shall be considered to be made to a

1 section or other provision of the Internal Revenue Code
2 of 1986.

3 **SEC. 3. REPEAL OF PREVIOUSLY OWNED CLEAN VEHICLE**
4 **CREDIT.**

5 (a) IN GENERAL.—Section 25E is repealed.

6 (b) CONFORMING AMENDMENTS.—Section
7 6213(g)(2) is amended in subparagraph (T) by adding
8 “and” after the comma at the end and by striking sub-
9 paragraph (U).

10 (c) CLERICAL AMENDMENT.—The table of sections
11 for subpart A of part IV of subchapter A of chapter 1
12 is amended by striking the item relating to section 25E.

13 (d) EFFECTIVE DATE.—The amendments made by
14 this section shall apply to vehicles acquired after the date
15 of the enactment of this section.

16 **SEC. 4. REPEAL OF ALTERNATIVE MOTOR VEHICLE CRED-**
17 **IT.**

18 (a) IN GENERAL.—Section 30B is repealed.

19 (b) CONFORMING AMENDMENT.—

20 (1) Section 38(b) is amended by striking para-
21 graph (24).

22 (2) Section 1016(a) is amended by striking
23 paragraph (35).

24 (3) Section 6501(m) is amended by striking
25 “30B(h)(9),”.

1 (c) CLERICAL AMENDMENT.—The table of sections
 2 for subpart B of part IV of subchapter A of chapter 1
 3 is amended by striking the item relating to section 30B.

4 (d) EFFECTIVE DATE.—The amendments made by
 5 this section shall apply to property purchased after the
 6 date of the enactment of this section.

7 **SEC. 5. REPEAL OF ALTERNATIVE FUEL VEHICLE REFUEL-**
 8 **ING PROPERTY CREDIT.**

9 (a) IN GENERAL.—Section 30C is repealed.

10 (b) CONFORMING AMENDMENTS.—

11 (1) Section 38(b) is further amended by strik-
 12 ing paragraph (25).

13 (2) Section 1016(a) is further amended by
 14 striking paragraph (36).

15 (3) Section 55(c)(3) is amended by striking
 16 “sections 30(d)(2) and” and inserting “section”.

17 (4) Section 6501(m) is further amended by
 18 striking “30C(e)(4),”.

19 (c) CLERICAL AMENDMENT.—The table of sections
 20 for subpart B of part IV of subchapter A of chapter 1
 21 is amended by striking the item relating to section 30C.

22 (d) EFFECTIVE DATE.—The amendments made by
 23 this section shall apply to property placed in service after
 24 the date of the enactment of this section.

1 **SEC. 6. REPEAL OF NEW QUALIFIED PLUG-IN ELECTRIC**
2 **DRIVE MOTOR VEHICLE CREDIT.**

3 (a) IN GENERAL.—Section 30D is repealed.

4 (b) CONFORMING AMENDMENTS.—

5 (1) Section 38(b) is further amended by strik-
6 ing paragraph (30).

7 (2) Section 166(b)(5)(A)(ii) is amended by in-
8 serting “(as in effect on the date before the date of
9 the enactment of the Restoring Vehicle Market Free-
10 dom Act of 2023)” after “section 30D(d)(1)”.

11 (3) Section 179D(d)(3)(B)(ii) is amended by in-
12 serting “, as in effect on the date before the date
13 of the enactment of the Restoring Vehicle Market
14 Freedom Act of 2023” after “section 30D(g)(9)”.

15 (4) Section 1016(a) is further amended in para-
16 graph (34) by adding “and” at the end after the
17 comma and by striking paragraph (37).

18 (5) Section 6213(g)(2) is further amended in
19 subparagraph (S) by adding “and” at the end after
20 the comma and by striking subparagraph (T).

21 (6) Section 6417(d)(1)(A)(iv) is amended by in-
22 serting “, as in effect on the date before the date
23 of the enactment of the Restoring Vehicle Market
24 Freedom Act of 2023” after “section 30D(g)(9)”.

25 (7) Section 6501(m) is further amended by
26 striking “30D(e)(4),”.

1 (8) Section 13401 of Public Law 117–169 is
2 amended by striking subsection (j).

3 (c) CLERICAL AMENDMENT.—The table of sections
4 for subpart B of part IV of subchapter A of chapter 1
5 is amended by striking the item relating to section 30D.

6 (d) EFFECTIVE DATE.—The amendments made by
7 this section shall apply to vehicles acquired after the date
8 of the enactment of this section.

9 **SEC. 7. REPEAL OF CREDIT FOR QUALIFIED COMMERCIAL**
10 **CLEAN VEHICLES.**

11 (a) IN GENERAL.—Section 45W is repealed.

12 (b) CONFORMING AMENDMENTS.—

13 (1) Section 38(b) is further amended by strik-
14 ing paragraph (37).

15 (2) Section 6213(g)(2) is further amended by
16 adding “and” at the end after the comma in sub-
17 paragraph (R), by striking “, and” at the end and
18 inserting a period in subparagraph (S) (as amended
19 by section 6(b)), and by striking subparagraph (V).

20 (c) CLERICAL AMENDMENT.—The table of sections
21 for subpart D of part IV of subchapter A of chapter 1
22 is amended by striking the item relating to section 45W.

1 (d) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to vehicles acquired after the date
3 of the enactment of this section.

