

119TH CONGRESS
1ST SESSION

H. R. 312

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

IN THE HOUSE OF REPRESENTATIVES

JANUARY 9, 2025

Mr. PERRY (for himself, Mr. OGLES, and Mr. CRANE) 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 2025”.

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.—Subpart A of part IV of sub-
6 chapter A of chapter 1 of subtitle A is amended by repeal-
7 ing section 25E (and the table of sections for such subpart
8 is amended by striking the item relating to such section).

9 (b) CONFORMING AMENDMENTS.—Section
10 6213(g)(2) is amended in subparagraph (T) by adding
11 “and” after the comma at the end and by striking sub-
12 paragraph (U).

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

16 (d) EFFECTIVE DATE.—The amendments made by
17 this section shall apply to vehicles acquired after the date
18 of the enactment of this section.

19 **SEC. 4. REPEAL OF ALTERNATIVE MOTOR VEHICLE CRED-**
20 **IT.**

21 (a) IN GENERAL.—Subpart B of part IV of sub-
22 chapter A of chapter 1 of subtitle A is amended by repeal-
23 ing section 30B (and the table of sections for such subpart
24 is amended by striking the item relating to such section).

25 (b) CONFORMING AMENDMENT.—

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

3 (2) Section 1016(a) is amended by striking
4 paragraph (35).

5 (3) Section 6501(m) is amended by striking
6 “30B(h)(9),”.

7 (c) EFFECTIVE DATE.—The amendments made by
8 this section shall apply to property purchased after the
9 date of the enactment of this section.

10 **SEC. 5. REPEAL OF ALTERNATIVE FUEL VEHICLE REFUEL-**
11 **ING PROPERTY CREDIT.**

12 (a) IN GENERAL.—Subpart B of part IV of sub-
13 chapter A of chapter 1 of subtitle A is amended by repeal-
14 ing section 30C (and the table of sections for such subpart
15 is amended by striking the item relating to such section).

16 (b) CONFORMING AMENDMENTS.—

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

19 (2) Section 1016(a) is further amended by
20 striking paragraph (36).

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

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

1 (c) EFFECTIVE DATE.—The amendments made by
 2 this section shall apply to property placed in service after
 3 the date of the enactment of this section.

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

6 (a) IN GENERAL.—Subpart B of part IV of sub-
 7 chapter A of chapter 1 of subtitle A is amended by repeal-
 8 ing section 30D (and the table of sections for such subpart
 9 is amended by striking the item relating to such section).

10 (b) CONFORMING AMENDMENTS.—

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

13 (2) Section 166(b)(5)(A)(ii) is amended by in-
 14 serting “(as in effect on the date before the date of
 15 the enactment of the Restoring Vehicle Market Free-
 16 dom Act of 2025)” after “section 30D(d)(1)”.

17 (3) Section 179D(d)(3)(B)(ii) is amended by in-
 18 serting “, as in effect on the date before the date
 19 of the enactment of the Restoring Vehicle Market
 20 Freedom Act of 2025” after “section 30D(g)(9)”.

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

1 (5) Section 6213(g)(2) is further amended by
 2 adding “and” at the end after the comma in sub-
 3 paragraph (S) and by striking subparagraph (T).

4 (6) Section 6417(d)(1)(A)(iv) is amended by in-
 5 serting “, as in effect on the date before the date
 6 of the enactment of the Restoring Vehicle Market
 7 Freedom Act of 2025” after “section 30D(g)(9)”.

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

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

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

15 **SEC. 7. REPEAL OF CREDIT FOR QUALIFIED COMMERCIAL**
 16 **CLEAN VEHICLES.**

17 (a) IN GENERAL.—Subpart D of part IV of sub-
 18 chapter A of chapter 1 of subtitle A is amended by repeal-
 19 ing section 45W (and the table of sections for such sub-
 20 part is amended by striking the item relating to such sec-
 21 tion).

22 (b) CONFORMING AMENDMENTS.—

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

1 (2) Section 6213(g)(2) is further amended by
2 adding “and” at the end after the comma in sub-
3 paragraph (R), by striking “, and” at the end and
4 inserting a period in subparagraph (S) (as amended
5 by section 6(b)(5)), and by striking subparagraph
6 (V).

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

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