

119TH CONGRESS
1ST SESSION

S. 1229

To amend the Internal Revenue Code of 1986 to repeal the clean vehicle credit.

IN THE SENATE OF THE UNITED STATES

APRIL 1 (legislative day, MARCH 31), 2025

Mr. PAUL 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 repeal the clean vehicle credit.

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 “End Taxpayer Sub-
5 sidies for Electric Vehicles Act”.

6 **SEC. 2. REPEAL OF CLEAN VEHICLE CREDIT.**

7 (a) IN GENERAL.—Subpart B of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of
9 1986 is amended by striking section 30D (and by striking

1 the item relating to such section in the table of sections
 2 for such subpart).

3 (b) CONFORMING AMENDMENTS.—

4 (1) Section 30B(d)(3) of the Internal Revenue
 5 Code of 1986 is amended by striking subparagraph
 6 (D).

7 (2) Section 38(b) of such Code is amended by
 8 striking paragraph (30).

9 (3) Section 179D(d)(3)(B)(ii) of such Code is
 10 amended by inserting “, as in effect on the day be-
 11 fore the date of the enactment of the End Taxpayer
 12 Subsidies for Electric Vehicles Act” after “section
 13 30D(g)(9)”.

14 (4) Section 1016(a) of such Code is amended—

15 (A) in paragraph (36), by adding “and” at
 16 the end,

17 (B) by striking paragraph (37), and

18 (C) by redesignating paragraph (38) as
 19 paragraph (37).

20 (5) Section 6213(g)(2) of such Code is amend-
 21 ed by striking subparagraph (T).

22 (6) Section 6417(d)(1)(A)(iv) of such Code is
 23 amended by inserting “, as in effect on the day be-
 24 fore the date of the enactment of the End Taxpayer

1 Subsidies for Electric Vehicles Act” after “section
2 30D(g)(9)”.

3 (7) Section 6501(m) of such Code is amended
4 by striking “30D(f)(6),”.

5 (8) Section 166(b)(5)(A)(ii) of title 23, United
6 States Code, is amended by inserting “, as in effect
7 on the day before the date of the enactment of the
8 End Taxpayer Subsidies for Electric Vehicles Act”
9 after “section 30D(d)(1) of the Internal Revenue
10 Code of 1986”.

11 (c) EFFECTIVE DATE.—The amendments made by
12 this section shall apply to vehicles placed in service during
13 any calendar year beginning after the date of enactment
14 of this Act.

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