

116TH CONGRESS
1ST SESSION

S. 2038

To amend the Internal Revenue Code of 1986 to extend the credit for alternative fuel vehicle refueling property, and for other purposes.

IN THE SENATE OF THE UNITED STATES

JUNE 27, 2019

Ms. CORTEZ MASTO (for herself, Ms. SMITH, and Mrs. GILLIBRAND) 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 extend the credit for alternative fuel vehicle refueling property, 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 “Clean Fuel Infrastruc-
5 ture Act”.

6 **SEC. 2. EXTENSION OF CREDIT FOR ALTERNATIVE FUEL**
7 **VEHICLE REFUELING PROPERTY.**

8 (a) IN GENERAL.—Subsection (g) of section 30C of
9 the Internal Revenue Code of 1986 is amended by striking

1 “December 31, 2017” and inserting “December 31,
2 2021”.

3 (b) **EFFECTIVE DATE.**—The amendments made by
4 this section shall apply to property placed in service after
5 December 31, 2017.

6 **SEC. 3. MODIFICATION OF CREDIT LIMITATION.**

7 (a) **IN GENERAL.**—Subsection (b) of section 30C of
8 the Internal Revenue Code of 1986 is amended—

9 (1) by striking “with respect to all” and insert-
10 ing “with respect to any single item of”,

11 (2) by striking “at a location”, and

12 (3) in paragraph (1), by striking “a property”
13 and inserting “any such item of property”.

14 (b) **EFFECTIVE DATE.**—The amendments made by
15 this section shall apply to property placed in service after
16 December 31, 2019.

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