

118TH CONGRESS  
1ST SESSION

# H. R. 6013

To amend the Internal Revenue Code of 1986 to establish a business tax credit for the purchase of zero-emission electric lawn, garden, and landscape equipment, and for other purposes.

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## IN THE HOUSE OF REPRESENTATIVES

OCTOBER 20, 2023

Mr. CORREA (for himself, Ms. LEE of California, Mr. GRIJALVA, Ms. NORTON, Ms. TLAIB, Mr. THANEDAR, and Mr. TRONE) introduced the following bill

OCTOBER 25, 2023

Referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to establish a business tax credit for the purchase of zero-emission electric lawn, garden, and landscape equipment, 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 “Promoting Reduction  
5 of Emissions through Landscaping Equipment Act”.

1 **SEC. 2. TAX CREDIT FOR ZERO-EMISSION ELECTRIC LAWN,**  
2 **GARDEN, AND LANDSCAPE EQUIPMENT.**

3 (a) IN GENERAL.—Section 46 of the Internal Rev-  
4 enue Code of 1986 is amended by redesignating paragraph  
5 (7) as paragraph (8), by redesignating the paragraph (6)  
6 relating to the advanced manufacturing investment credits  
7 as paragraph (7), by striking “and” at the end of para-  
8 graph (7) (as so redesignated), by striking the period at  
9 the end of paragraph (8) (as so redesignated) and insert-  
10 ing “, and”, and by adding at the end the following new  
11 paragraph:

12 “(9) the zero-emission electric lawn, garden,  
13 and landscape equipment credit.”.

14 (b) AMOUNT OF CREDIT.—Subpart E of part IV of  
15 subchapter A of chapter 1 of the Internal Revenue Code  
16 of 1986 is amended by inserting after section 48E the fol-  
17 lowing new section:

18 **“SEC. 48F. ZERO-EMISSION ELECTRIC LAWN, GARDEN, AND**  
19 **LANDSCAPE EQUIPMENT CREDIT.**

20 “(a) IN GENERAL.—For purposes of section 46, the  
21 credit for zero-emission electric lawn, garden, and land-  
22 scape equipment determined under this section for any  
23 taxable year is an amount equal to 40 percent of the basis  
24 of any zero-emission electric lawn, garden, and landscape  
25 equipment placed in service by the taxpayer during such  
26 taxable year.

1 “(b) LIMITATIONS.—

2 “(1) ANNUAL LIMITATION.—The credit allowed  
3 to a taxpayer under subsection (a) for the taxable  
4 year may not exceed \$25,000.

5 “(2) AGGREGATE LIMITATION.—The aggregate  
6 amount allowed to a taxpayer under subsection (a)  
7 for all taxable years within any consecutive 10-year  
8 period may not exceed \$100,000.

9 “(c) ZERO-EMISSION ELECTRIC LAWN, GARDEN,  
10 AND LANDSCAPE EQUIPMENT.—For purposes of this sec-  
11 tion, the term ‘zero-emission electric lawn, garden, and  
12 landscape equipment’ means—

13 “(1) equipment which—

14 “(A) is—

15 “(i) used primarily for lawn, garden,  
16 or landscaping purposes, and

17 “(ii) powered by an electric motor  
18 drawing current from solar power, charge-  
19 able batteries, replaceable batteries, fuel  
20 cells, or through electricity drawn through  
21 a cord from the electrical power grid, or  
22 such alternative power sources as the Sec-  
23 retary, after consultation with the Prin-  
24 cipal Deputy Assistant Secretary for the  
25 Office of Energy Efficiency and Renewable

1 Energy of the Department of Energy, may  
2 identify as generating zero-emissions, and

3 “(B) is not—

4 “(i) powered by gasoline or diesel gen-  
5 erators, or

6 “(ii) powered solely through manual  
7 effort,

8 “(2) equipment designed for the repair of  
9 equipment described in subparagraph (A),

10 “(3) zero-emission generators used to charge  
11 equipment described in subparagraph (A),

12 “(4) batteries used to charge or operate equip-  
13 ment described in subparagraph (A), and

14 “(5) equipment used to retrofit existing lawn,  
15 garden, or landscaping equipment to make such  
16 equipment qualify as generating zero emissions.

17 “(d) COORDINATION RULE.—The amount which  
18 would (but for this paragraph) be taken into account  
19 under subsection (a) with respect to any battery described  
20 in subsection (c)(2)(D) for the taxable year shall be re-  
21 duced by the amount taken into account under subsection  
22 (c)(2)(A) with respect to such battery.

23 “(e) DENIAL OF DOUBLE BENEFIT.—No credit shall  
24 be allowed under this section for any zero-emission electric

1 lawn, garden, and landscape equipment for which a credit  
2 is allowed under section 48 or 48E.

3 “(f) EXCEPTION FROM RECAPTURE IN EVENT OF  
4 BANKRUPTCY OR BUSINESS DISSOLUTION.—If, during  
5 any taxable year, a recapture event occurs with respect  
6 to any zero-emission electric lawn, garden, and landscape  
7 equipment for which a credit was allowed under subsection  
8 (a) due to—

9 “(1) the bankruptcy or dissolution of the busi-  
10 ness, or

11 “(2) such other conditions as the Secretary may  
12 prescribe by regulations,

13 the rules of section 50(a)(1)(A) shall not apply to such  
14 event.”.

15 (c) CLERICAL AMENDMENT.—The table of sections  
16 for subpart E of part IV of subchapter A of chapter 1  
17 of such Code is amended by inserting after the item relat-  
18 ing to section 48E the following new item:

“Sec. 48F. Zero-emission electric lawn, garden, and landscape equipment cred-  
it.”.

19 (d) EFFECTIVE DATE.—The amendments made by  
20 this section shall apply to amounts paid or incurred in tax-  
21 able years beginning after December 31, 2022.

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