

118TH CONGRESS
2D SESSION

H. R. 7904

To amend the Internal Revenue Code of 1986 to extend tax credits for clean vehicles to possessions of the United States.

IN THE HOUSE OF REPRESENTATIVES

APRIL 9, 2024

Mrs. GONZÁLEZ-COLÓN (for herself and Mr. SOTO) 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 extend tax credits for clean vehicles to possessions of the United States.

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. CLEAN VEHICLE CREDITS EXTENDED TO POS-**
4 **SESSIONS OF THE UNITED STATES.**

5 (a) EXTENSION OF ELIGIBILITY FOR CREDITS TO
6 POSSESSIONS OF THE UNITED STATES.—Section
7 30D(f)(4) of the Internal Revenue Code of 1986 is amend-
8 ed—

9 (1) in the heading, by striking “PROPERTY”
10 and inserting “CERTAIN PROPERTY”,

1 (2) by striking “No credit” and inserting:

2 “(A) IN GENERAL.—Except as provided in
3 subparagraph (B), no credit”, and

4 (3) by adding at the end the following:

5 “(B) EXCEPTION FOR PROPERTY USED IN
6 POSSESSIONS.—In the case of property which is
7 used predominantly in a possession of the
8 United States, the credit allowable under sub-
9 section (a) shall be determined without regard
10 to subparagraph (A).”.

11 (b) PAYMENTS TO POSSESSIONS.—

12 (1) IN GENERAL.—Section 30D(f) of the Inter-
13 nal Revenue Code of 1986 is amended by adding at
14 the end the following new paragraph:

15 “(12) PAYMENTS TO POSSESSIONS.—

16 “(A) PAYMENTS TO POSSESSIONS WITH
17 MIRROR CODE TAX SYSTEMS.—In the case of
18 any possession of the United States with a mir-
19 ror code tax system, this section shall not be
20 treated as part of the income tax laws of the
21 United States for purposes of determining the
22 income tax law of such possession unless such
23 possession elects to have this section be so
24 treated.

1 “(B) PAYMENTS TO OTHER POSSES-
2 SIONS.—The Secretary shall pay to each posses-
3 sion of the United States which does not have
4 a mirror code tax system amounts estimated by
5 the Secretary as being equal to the aggregate
6 benefits (if any) that would have been provided
7 to residents of such possession by reason of the
8 provisions of this section if a mirror code tax
9 system had been in effect in such possession.
10 The preceding sentence shall not apply unless
11 the respective possession has a plan which has
12 been approved by the Secretary under which
13 such possession will promptly distribute such
14 payments to its residents.

15 “(C) MIRROR CODE TAX SYSTEM; TREAT-
16 MENT OF PAYMENTS.—Rules similar to the
17 rules of paragraphs (3), (4), and (5) of section
18 21(h) shall apply for purposes of this section.”.

19 (2) PREVIOUSLY-OWNED CLEAN VEHICLES.—
20 Section 25E of such Code is amended—

21 (A) by redesignating subsection (g) as sub-
22 section (h), and

23 (B) by inserting after subsection (f) the
24 following new subsection:

1 “(g) PAYMENTS TO POSSESSIONS.—Rules similar to
2 the rules of paragraph (12) of section 30D(f) shall
3 apply.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall take effect as if included in the provisions
6 of Public Law 117–169 to which they relate.

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