

111TH CONGRESS  
1ST SESSION

# S. 209

To amend the Internal Revenue Code of 1986 to modify and extend the credit for alternative motor vehicles, and for other purposes.

---

IN THE SENATE OF THE UNITED STATES

JANUARY 12, 2009

Mrs. BOXER 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 modify and extend the credit for alternative motor vehicles, 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. EXTENSION AND MODIFICATION OF THE AL-**  
4 **TERNATIVE MOTOR VEHICLE CREDIT.**

5 (a) EXTENSION.—Subsection (j) of section 30B of  
6 the Internal Revenue Code of 1986 (relating to termi-  
7 nation) is amended—

8 (1) by striking “December 31, 2010” each  
9 place it appears in paragraphs (2) and (4) and in-  
10 serting “December 31, 2012”, and

1           (2) by striking “December 31, 2009” in para-  
2           graph (3) and inserting “December 31, 2012”.

3           (b) MODIFICATION OF CREDIT AMOUNT.—Paragraph  
4 (2) of section 30B(c) of the Internal Revenue Code of  
5 1986 (relating to credit amount) is amended—

6           (1) by striking “\$2,400” in the table contained  
7           in subparagraph (A)(i) and inserting “\$2,700”, and

8           (2) by striking “\$1,000” in the table contained  
9           in subparagraph (B) and inserting “\$1,300”.

10          (c) TERMINATION OF LIMITATION ON NUMBER OF  
11 VEHICLES ELIGIBLE FOR CREDIT.—Section 30B of the  
12 Internal Revenue Code of 1986 is amended by striking  
13 subsection (f).

14          (d) LIMITATION ON ADJUSTED GROSS INCOME OF  
15 INDIVIDUALS CLAIMING CREDIT.—Section 30B of the In-  
16 ternal Revenue Code of 1986, as amended by subsection  
17 (c), is amended by inserting after subsection (e) the fol-  
18 lowing new subsection:

19          “(f) LIMITATION BASED ON ADJUSTED GROSS IN-  
20 COME.—In the case of an individual, no credit shall be  
21 allowed under this section for the taxable year if the tax-  
22 payer’s adjusted gross income for the preceding taxable  
23 year exceeds \$100,000 (\$200,000 in the case of a joint  
24 return).”.

1       (e) EFFECTIVE DATE.—The amendments made by  
2 this section shall apply to vehicles placed in service after  
3 December 31, 2008, in taxable years ending after such  
4 date.

○