

117TH CONGRESS
1ST SESSION

H. R. 3796

To amend the Internal Revenue Code of 1986 to terminate the credit for new qualified plug-in electric drive motor vehicles.

IN THE HOUSE OF REPRESENTATIVES

JUNE 8, 2021

Mr. SMITH of Missouri 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 terminate the credit for new qualified plug-in electric drive motor vehicles.

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 “Eliminate Lavish In-
5 centives To Electric Vehicles Act” or the “ELITE Vehi-
6 cles Act”.

1 **SEC. 2. TERMINATION AND REPEAL OF CREDIT FOR NEW**
2 **QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR**
3 **VEHICLES.**

4 (a) **TERMINATION.**—Section 30D of the Internal Rev-
5 enue Code of 1986 is amended by adding at the end the
6 following new subsection:

7 “(h) **TERMINATION.**—Notwithstanding any of the
8 preceding provisions of this section, this section shall not
9 apply to vehicles placed in service after the date that is
10 30 days after the date of the enactment of this sub-
11 section.”.

12 (b) **REPEAL.**—

13 (1) **IN GENERAL.**—Subpart B of part IV of
14 subchapter A of chapter 1 of the Internal Revenue
15 Code of 1986 is amended by striking section 30D
16 (and by striking the item relating to such section in
17 the table of sections for such subpart).

18 (2) **CONFORMING AMENDMENTS.**—

19 (A) Section 38(b) of the Internal Revenue
20 Code of 1986 is amended by striking paragraph
21 (30).

22 (B) Section 1016(a) of such Code is
23 amended by striking paragraph (37).

24 (C) Section 6501(m) of such Code is
25 amended by striking “30D(e)(4),”.

1 (3) EFFECTIVE DATE.—The amendments made
2 by this subsection shall apply to taxable years begin-
3 ning after the date that is 1 year and 30 days after
4 the date of the enactment of this Act.

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