

Bill Fact Sheet - December 5, 2025 https://legilist.com

Bill page: https://legilist.com/bill/108/s/2510

# S 2510

A bill to amend the Internal Revenue Code of 1986 to allow a credit for the installation of hydrogen fueling stations and to exclude earnings from hydrogen fuel sales from gross income.

Congress: 108 (2003–2005, Ended)

Chamber: Senate Policy Area: Taxation Introduced: Jun 8, 2004

Current Status: Read twice and referred to the Committee on Finance.

Latest Action: Read twice and referred to the Committee on Finance. (Jun 8, 2004)

Official Text: https://www.congress.gov/bill/108th-congress/senate-bill/2510

#### **Sponsor**

Name: Sen. Wyden, Ron [D-OR]

Party: Democratic • State: OR • Chamber: Senate

#### Cosponsors

No cosponsors are listed for this bill.

#### **Committee Activity**

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Jun 8, 2004

#### **Subjects & Policy Tags**

## **Policy Area:**

Taxation

#### **Related Bills**

No related bills are listed.

#### Summary (as of Jun 8, 2004)

Amends the Internal Revenue Code to allow a tax credit for 50 percent of the cost of a qualified hydrogen-powered vehicle refueling property (defined as depreciable property used for the production, storage, or dispensing of hydrogen fuel into the fuel tank of a motor vehicle) and its installation.

Excludes from gross income amounts attributable to the sale of hydrogen fuel sold at retail for use in a hydrogen fuel cell vehicle.

### **Actions Timeline**

- Jun 8, 2004: Introduced in Senate
- Jun 8, 2004: Read twice and referred to the Committee on Finance.