

## S 2914

Common Sense Automobile Efficiency Act of 2004

**Congress:** 108 (2003–2005, Ended)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Oct 7, 2004

**Current Status:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10708-10713)

**Latest Action:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10708-10713) (Oct 7, 2004)

**Official Text:** <https://www.congress.gov/bill/108th-congress/senate-bill/2914>

### Sponsor

**Name:** Sen. Mikulski, Barbara A. [D-MD]

**Party:** Democratic • **State:** MD • **Chamber:** Senate

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Oct 7, 2004

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
108 HR 5146	Related bill	<b>Sep 23, 2004:</b> Referred to the House Committee on Ways and Means.
108 HR 5078	Related bill	<b>Sep 14, 2004:</b> Referred to the House Committee on Ways and Means.

Common Sense Automobile Efficiency Act of 2004 - Amends the Internal Revenue Code to repeal the phaseouts of the tax credit for qualified electric vehicles and of the tax deduction for clean-fuel vehicles.

Allows a tax credit for investment in certain alternative motor vehicles, including fuel cell vehicles, advanced lean burn technology motor vehicles, hybrid motor vehicles, and alternative fuel motor vehicles. Sets forth formulae for determining the amount of such credit based on various factors, including vehicle weight and fuel efficiency ratings.

Allows a tax-exempt cooperative organization to elect to apportion amounts of the small ethanol producer tax credit among its patrons on a pro rata basis. Increases from 30 to 60 million gallons the maximum productive capacity allowed to eligible small ethanol producers for purposes of qualifying for the tax credit.

Allows a tax credit for biodiesel used as fuel.

Allows a tax credit against the gasoline excise tax for alcohol fuel and biodiesel mixtures.

Excludes from the export exemption from certain excise taxes the delivery of a taxable fuel into a fuel tank of a motor vehicle which is shipped or driven outside of the United States.

### **Actions Timeline**

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- **Oct 7, 2004:** Introduced in Senate
- **Oct 7, 2004:** Sponsor introductory remarks on measure. (CR S10708)
- **Oct 7, 2004:** Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10708-10713)