

HR 5146

Common Sense Automobile Efficiency Act of 2004

Congress: 108 (2003–2005, Ended)

Chamber: House

Policy Area: Taxation

Introduced: Sep 23, 2004

Current Status: Referred to the House Committee on Ways and Means.

Latest Action: Referred to the House Committee on Ways and Means. (Sep 23, 2004)

Official Text: <https://www.congress.gov/bill/108th-congress/house-bill/5146>

Sponsor

Name: Rep. Ruppersberger, C. A. Dutch [D-MD-2]

Party: Democratic • State: MD • Chamber: House

Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Rep. Gilchrest, Wayne T. [R-MD-1]	R · MD		Sep 23, 2004

Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 23, 2004

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

Bill	Relationship	Last Action
108 S 2914	Related bill	Oct 7, 2004: Read twice and referred to the Committee on Finance. (text of measure as introduced: CR S10708-10713)
108 HR 5078	Identical bill	Sep 14, 2004: 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

- **Sep 23, 2004:** Introduced in House
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