

## HR 4458

American Hybrid Tax Credit Act of 2005

**Congress:** 109 (2005–2007, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Dec 7, 2005

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Dec 7, 2005)

**Official Text:** <https://www.congress.gov/bill/109th-congress/house-bill/4458>

### Sponsor

**Name:** Rep. Emanuel, Rahm [D-IL-5]

**Party:** Democratic • **State:** IL • **Chamber:** House

### Cosponsors

*No cosponsors are listed for this bill.*

### Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Dec 7, 2005

### Subjects & Policy Tags

**Policy Area:**

Taxation

### Related Bills

Bill	Relationship	Last Action
109 HR 5239	Related bill	<b>Apr 27, 2006:</b> Referred to the House Committee on Ways and Means.

### Summary (as of Dec 7, 2005)

American Hybrid Tax Credit Act of 2005 - Amends the Internal Revenue Code to increase by \$3,000 the allowable amount of the tax credit for alternative motor vehicles (i.e., qualified fuel cell vehicles, advanced lean burn technology motor vehicles, hybrid vehicles, and alternative fuel motor vehicles) which are assembled in the United States.

Allows a 20% increase in the tax credit for increasing research activities for U.S.-based research on alternative motor vehicle technology. Makes such credit refundable for certain small businesses.

### Actions Timeline

- **Dec 7, 2005:** Introduced in House
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