

## HR 4733

### Fuel Cell and Hydrogen Infrastructure Act of 2014

**Congress:** 113 (2013–2015, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** May 22, 2014

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

**Latest Action:** Referred to the House Committee on Ways and Means. (May 22, 2014)

**Official Text:** <https://www.congress.gov/bill/113th-congress/house-bill/4733>

## Sponsor

**Name:** Rep. Larson, John B. [D-CT-1]

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

## Cosponsors

No cosponsors are listed for this bill.

## Committee Activity

Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	May 22, 2014

## Subjects & Policy Tags

### Policy Area:

Taxation

## Related Bills

Bill	Relationship	Last Action
113 S 2573	Related bill	Jul 9, 2014: Read twice and referred to the Committee on Finance.

## Summary (as of May 22, 2014)

Fuel Cell and Hydrogen Infrastructure Act of 2014 - Amends the Internal Revenue Code, with respect to the tax credit for alternative fuel vehicle refueling property expenditures, to: (1) increase the rate of such credit from 30% to 50% for hydrogen-related alternative fuel vehicles, (2) eliminate the dollar limitation on such credit for hydrogen-related vehicles, (3) allow such credit for off-highway motor vehicles designed for carrying or towing loads, and (4) extend such credit through 2016 for property related to hydrogen.

Increases the 30% energy tax credit for investment in fuel cell property to: (1) 50% for fuel cell property used in a combined heat and power system having an energy efficiency percentage of 70% or more, and (2) 40% for fuel cell property having an energy efficiency percentage of at least 60% but less than 70%.

## **Actions Timeline**

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- **May 22, 2014:** Introduced in House
- **May 22, 2014:** Referred to the House Committee on Ways and Means.