

## HR 5656

Michael F. Donoughe Tax Credit for Off Road Electric Vehicles Act

**Congress:** 118 (2023–2025, Ended)

**Chamber:** House

**Policy Area:** Taxation

**Introduced:** Sep 21, 2023

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

**Latest Action:** Referred to the House Committee on Ways and Means. (Sep 21, 2023)

**Official Text:** <https://www.congress.gov/bill/118th-congress/house-bill/5656>

### Sponsor

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**Name:** Rep. Phillips, Dean [D-MN-3]

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

### Cosponsors

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*No cosponsors are listed for this bill.*

### Committee Activity

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Committee	Chamber	Activity	Date
Ways and Means Committee	House	Referred To	Sep 21, 2023

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### Subjects & Policy Tags

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**Policy Area:**

Taxation

### Related Bills

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*No related bills are listed.*

## Michael F. Donouge Tax Credit for Off Road Electric Vehicles Act

This bill expands the clean vehicle tax credit to include new qualified off-road plug-in electric vehicles. The amount of the tax credit allowed for a new qualified off-road plug-in electric vehicle is 10% of the cost of the vehicle or \$2,500, whichever is lower.

The bill defines a *new qualified off-road plug-in electric vehicle* as any vehicle that

- is acquired new and for use by the taxpayer;
- is made by a qualified manufacturer;
- is powered by an electric motor that draws electricity from a battery with a capacity of at least six kilowatt hours;
- has final assembly occurring in North America;
- has a dry weight of less than 3,500 pounds;
- has three or more wheels;
- has one or more seats;
- is manufactured primarily for off-road use;
- is designed for use on rough terrain and, except in the case of a vehicle designed to operate on land and water, is not designed to operate on rails, in the air, or in or on the water; and
- is capable of reaching a speed of 40 miles per hour.

Under current law, a *qualified manufacturer* is any manufacturer that has a written agreement with the Internal Revenue Service and submits reports containing information about each eligible clean vehicle.

Finally, the bill allows the tax credit for a new qualified off-road plug-in electric vehicle to be transferred from the taxpayer to an eligible entity (e.g., vehicle dealer) in exchange for a financial benefit (e.g., rebate).

### Actions Timeline

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- **Sep 21, 2023:** Introduced in House
- **Sep 21, 2023:** Referred to the House Committee on Ways and Means.