

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

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

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

Cosponsors

No cosponsors are listed for this bill.

Committee Activity

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

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

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

- **Sep 21, 2023:** Introduced in House
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