

117TH CONGRESS  
1ST SESSION

# H. R. 3633

To amend the Internal Revenue Code of 1986 to provide exempt facility bonds for zero-emission vehicle infrastructure.

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## IN THE HOUSE OF REPRESENTATIVES

MAY 28, 2021

Mr. SCHNEIDER (for himself, Mr. BEYER, and Mr. BLUMENAUER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To amend the Internal Revenue Code of 1986 to provide exempt facility bonds for zero-emission vehicle infrastructure.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Greener Transpor-  
5 tation for Communities Act”.

6 **SEC. 2. EXEMPT FACILITY BONDS FOR ZERO-EMISSION VE-**  
7 **HICLE INFRASTRUCTURE.**

8 (a) IN GENERAL.—Section 142 of the Internal Rev-  
9 enue Code of 1986 is amended—

10 (1) in subsection (a)—

1 (A) in paragraph (14), by striking “or” at  
2 the end,

3 (B) in paragraph (15), by striking the pe-  
4 riod at the end and inserting “, or”, and

5 (C) by adding at the end the following new  
6 paragraph:

7 “(16) zero-emission vehicle infrastructure.”,

8 and

9 (2) by adding at the end the following new sub-  
10 section:

11 “(n) ZERO-EMISSION VEHICLE INFRASTRUCTURE.—

12 “(1) IN GENERAL.—For purposes of subsection  
13 (a)(16), the term ‘zero-emission vehicle infrastruc-  
14 ture’ means any property (not including a building  
15 and its structural components) if such property is  
16 part of a unit which—

17 “(A) is used to charge or fuel zero-emis-  
18 sions vehicles,

19 “(B) is located where the vehicles are  
20 charged or fueled,

21 “(C) is of a character subject to the allow-  
22 ance for depreciation (or amortization in lieu of  
23 depreciation),

24 “(D) is made available for use by members  
25 of the general public,

1           “(E) accepts payment by use of a credit  
2 card reader, and

3           “(F) is capable of charging or fueling vehi-  
4 cles produced by more than one manufacturer  
5 (within the meaning of section 30D(d)(3)).

6           “(2) INCLUSION OF UTILITY SERVICE CONNEC-  
7 TIONS, ETC.—The term ‘zero-emission vehicle infra-  
8 structure’ shall include any utility service connec-  
9 tions, utility panel upgrades, line extensions and  
10 conduit, transformer upgrades, or similar property,  
11 in connection with property meeting the require-  
12 ments of paragraph (1).

13           “(3) ZERO-EMISSIONS VEHICLE.—The term  
14 ‘zero-emissions vehicle’ means—

15           “(A) a zero-emission vehicle as defined in  
16 section 88.102–94 of title 40, Code of Federal  
17 Regulations, or

18           “(B) a vehicle that produces zero exhaust  
19 emissions of any criteria pollutant (or precursor  
20 pollutant) or greenhouse gas under any possible  
21 operational modes and conditions.

22           “(4) ZERO-EMISSIONS VEHICLE INFRASTRUC-  
23 TURE LOCATED WITHIN OTHER FACILITIES OR  
24 PROJECTS.—For purposes of subsection (a), any  
25 zero-emission vehicle infrastructure located within—

1           “(A) a facility or project described in sub-  
2           section (a), or

3           “(B) an area adjacent to a facility or  
4           project described in subsection (a) that pri-  
5           marily serves vehicles traveling to or from such  
6           facility or project,

7           shall be treated as described in the paragraph in  
8           which such facility or project is described.

9           “(5) EXCEPTION FOR REFUELING PROPERTY  
10          FOR FLEET VEHICLES.—Subparagraphs (D), (E),  
11          and (F) of paragraph (1) shall not apply to property  
12          which is part of a unit which is used exclusively by  
13          fleets of commercial or governmental vehicles.”.

14          (b) EFFECTIVE DATE.—The amendments made by  
15          this section shall apply to obligations issued after Decem-  
16          ber 31, 2020.

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