



(Original Signature of Member)

110TH CONGRESS  
2D SESSION

# H. R. \_\_\_\_\_

To amend the Internal Revenue Code of 1986 to encourage increased access to alternative fuels.

IN THE HOUSE OF REPRESENTATIVES

(for herself and Mr. Shimkus)

Ms. HERSETH SANDLIN introduced the following bill; which was referred to the Committee on \_\_\_\_\_

## A BILL

To amend the Internal Revenue Code of 1986 to encourage increased access to alternative fuels.

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 "E85 and Biodiesel Ac-  
5 cess Act of 2008".

1 **SEC. 2. INCREASED ALTERNATIVE FUEL VEHICLE REFUEL-**  
2 **ING PROPERTY CREDIT IN QUALIFIED**  
3 **STATES.**

4 (a) **IN GENERAL.**—Section 30C of the Internal Rev-  
5 enue Code of 1986 (relating to alternative fuel vehicle re-  
6 fueling property credit) is amended by redesignating sub-  
7 section (g) as subsection (h) and inserting after subsection  
8 (f) the following new subsection:

9 “(g) **SPECIAL RULE.**—

10 “(1) **IN GENERAL.**—In the case of property  
11 placed in service by the taxpayer during the taxable  
12 year within a qualified State—

13 “(A) subsection (a) shall be applied by  
14 substituting ‘50 percent’ for ‘30 percent’, and

15 “(B) subsection (b)(1) shall be applied by  
16 substituting ‘\$100,000’ for ‘\$30,000’.

17 “(2) **QUALIFIED STATE.**—For purposes of this  
18 subsection—

19 “(A) **IN GENERAL.**—The term ‘qualified  
20 State’ means, with respect to any taxable year,  
21 any State with respect to which a determination  
22 described in subparagraph (B) has not been  
23 made for any calendar year ending before such  
24 taxable year begins.

25 “(B) **DETERMINATION OF THRESHOLD**  
26 **MARKET PENETRATION.**—The Secretary of En-

1           ergy, in consultation with the Secretary of  
2           Transportation, shall issue a determination not  
3           later than April 30 of the calendar year fol-  
4           lowing the first calendar year during which 15  
5           percent of the retail fuel facilities within such  
6           State store and dispense clean-burning fuel de-  
7           scribed in subsection (c)(2).”.

8           (b) EFFECTIVE DATE.—The amendments made by  
9           this section shall apply to property placed in service after  
10          the date of the enactment of this Act.

11 **SEC. 3. CLARIFICATION WITH RESPECT TO DUAL-USE**  
12                           **QUALIFIED ALTERNATIVE FUEL VEHICLE RE-**  
13                           **FUELING PROPERTY.**

14          (a) IN GENERAL.—For purposes of section 30C of  
15          the Internal Revenue Code of 1986, in the case of qualified  
16          alternative fuel vehicle refueling property (as defined in  
17          such section) which is used for the storage or dispensing  
18          of any clean-burning fuel described in subsection (c)(2)  
19          of such section and fuel other than such a clean-burning  
20          fuel, the credit under subsection (a) of such section shall  
21          be determined without reference to the cost of property  
22          for the storage and dispensing of fuel other than clean-  
23          burning fuel.

1           (b) EFFECTIVE DATE.—This section shall apply to  
2 property placed in service after the date of the enactment  
3 of this Act.