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(Original Signature of Member)

111TH CONGRESS
1ST SESSION

H. R.

To amend the Internal Revenue Code of 1986 to allow a credit for the purchase of idling reduction systems for diesel-powered on-highway vehicles.

IN THE HOUSE OF REPRESENTATIVES

Mr. BLUMENAUER introduced the following bill; which was referred to the Committee on _____

A BILL

To amend the Internal Revenue Code of 1986 to allow a credit for the purchase of idling reduction systems for diesel-powered on-highway vehicles.

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 “Idling Reduction Tax
5 Credit Act of 2009”.

6 **SEC. 2. IDLING REDUCTION TAX CREDIT.**

7 (a) IN GENERAL.—Subpart D of part IV of sub-
8 chapter A of chapter 1 of the Internal Revenue Code of

1 1986 (relating to business-related credits) is amended by
2 adding at the end the following new section:

3 **“SEC. 45R. IDLING REDUCTION CREDIT.**

4 “(a) GENERAL RULE.—For purposes of section 38,
5 the idling reduction credit determined under this section
6 for the taxable year is an amount equal to 50 percent of
7 the amount paid or incurred for each qualified idling re-
8 duction device placed in service by the taxpayer during the
9 taxable year.

10 “(b) LIMITATION.—The maximum amount allowed as
11 a credit under subsection (a) shall not exceed \$3,000 per
12 device.

13 “(c) DEFINITIONS.—For purposes of subsection
14 (a)—

15 “(1) QUALIFIED IDLING REDUCTION DEVICE.—
16 The term ‘qualified idling reduction device’ means
17 any device or system of devices—

18 “(A) of a kind chiefly used for highway
19 transportation in combination with a trailer or
20 semi-trailer,

21 “(B) which is designed to provide to such
22 vehicle those services (including heat, air condi-
23 tioning, and electricity) that would otherwise re-
24 quire the operation of the main drive engine

1 while the vehicle is temporarily parked or re-
2 mains stationary,

3 “(C) the original use of which commences
4 with the taxpayer,

5 “(D) which is acquired for use by the tax-
6 payer and not for resale, and

7 “(E) which is determined by the Adminis-
8 trator of the Environmental Protection Agency
9 to reduce long-duration idling of such vehicle at
10 a motor vehicle rest stop or other location
11 where such vehicles are temporarily parked or
12 remain stationary.

13 “(2) LONG-DURATION IDLING.—The term ‘long-
14 duration idling’ means the operation of a main drive
15 engine for a period greater than 5 consecutive min-
16 utes where the main drive engine is not engaged in
17 gear. Such term does not apply to routine stoppages
18 associated with traffic movement or congestion, ac-
19 tions taken by government personnel, required rou-
20 tine maintenance, and or prevention of safety or
21 health emergency.

22 “(d) NO DOUBLE BENEFIT.—For purposes of this
23 section—

24 “(1) REDUCTION IN BASIS.—If a credit is de-
25 termined under this section with respect to any

1 property by reason of expenditures described in sub-
2 section (a), the basis of such property shall be re-
3 duced by the amount of the credit so determined.

4 “(2) OTHER DEDUCTIONS AND CREDITS.—No
5 deduction or credit shall be allowed under any other
6 provision of this chapter with respect to the amount
7 of the credit determined under this section.

8 “(e) ELECTION NOT TO CLAIM CREDIT.—This sec-
9 tion shall not apply to a taxpayer for any taxable year
10 if such taxpayer elects to have this section not apply for
11 such taxable year.”.

12 (b) CREDIT TO BE PART OF GENERAL BUSINESS
13 CREDIT.—Subsection (b) of section 38 of such Code (re-
14 lating to general business credit) is amended by striking
15 “ plus” at the end of paragraph (34), by striking the pe-
16 riod at the end of paragraph (35) and inserting “, plus”,
17 and by adding at the end the following new paragraph:

18 “(36) the idling reduction credit determined
19 under section 45R(a).”.

20 (c) CONFORMING AMENDMENTS.—

21 (1) The table of sections for subpart D of part
22 IV of subchapter A of chapter 1 of such Code is
23 amended by inserting after the item relating to sec-
24 tion 45Q the following new item:

“Sec. 45R. Idling reduction credit.”.

1 (2) Section 1016(a) of such Code is amended
2 by striking “and” at the end of paragraph (36), by
3 striking the period at the end of paragraph (37) and
4 inserting “, and”, and by adding at the end the fol-
5 lowing:

6 “(38) in the case of a facility with respect to
7 which a credit was allowed under section 45R, to the
8 extent provided in section 45R(d)(1).”.

9 (d) EFFECTIVE DATE.—The amendments made by
10 this section shall apply to taxable years beginning after
11 December 31, 2009.