

US Senate Committee Introduces Clean Vehicle Charging Legislation

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Earlier this week, a group of cross-party US senators introduced the Securing America's Clean Fuels Infrastructure Act (the Act) to promote investments in clean vehicle infrastructure. The types of infrastructure supported by the legislation include electric vehicle charging stations and hydrogen refueling stations for fuel cell vehicles.

The Act would enlarge the benefits of the existing Alternative Fuel Vehicle Refueling Property Investment Tax Credit (ITC) (found in Section 30C of the Internal Revenue Code), diminishing costs associated with clean vehicle infrastructure development. The legislation targets American automobile owners, as electric and clean energy vehicles supplant traditional gasoline power vehicles.

The new legislation encourages increased private investment by providing incentives to build the much-needed infrastructure to support the wide adoption of clean energy vehicles. According to its sponsors, the Act would accomplish three goals:

1. Clearly state the 30C ITC can be applied to each item of refueling property (*i.e.*, each charger) rather than per location.
2. Increase the 30C ITC cap for business investments from \$30,000 to \$200,000 for each item of refueling property.
3. Extend the 30C ITC tax credit for eight more years from the December 31, 2021, expiration date, which means the 30C ITC would apply to refueling property that is placed in service by December 31, 2029.

Nonprofit environmental groups, transportation associations, energy companies and major automakers all support the proposed cross-party bill. If passed, the bill will bring increased activity in the renewable energy market for developers, investors and lenders.

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