

SENATE COMMITTEE OF REFERENCE AMENDMENT

Committee on Finance.

HB19-1159 be amended as follows:

1 Amend reengrossed bill, page 2, after line 1 insert:

2 "SECTION 1. **Legislative declaration.** The general assembly  
3 hereby finds and declares that the purpose of this act is to extend the  
4 income tax credits for the purchase or lease of alternative fuel motor  
5 vehicles, to clarify the availability of the credits for motor vehicles  
6 powered by hydrogen fuel, to address the availability of the credit for  
7 transportation network companies that provide category 1 vehicles for  
8 short-term rentals to their drivers, and to adjust the amounts of the  
9 available credits."

10 Renumber succeeding sections accordingly.

11 Page 2, strike lines 10 through 15 and substitute:

12 "(III) Is propelled to a significant extent by: ~~an electric motor that~~  
13 ~~draws electricity from a battery that:~~

14 (A) ~~Has a~~ AN ELECTRIC MOTOR THAT DRAWS ELECTRICITY FROM  
15 A battery THAT HAS A capacity of not less than four kilowatt hours and IS  
16 CAPABLE OF BEING RECHARGED FROM AN EXTERNAL SOURCE OF  
17 ELECTRICITY; OR

18 (B) ~~Is capable of being recharged from an external source of~~  
19 ~~electricity~~ POWER DERIVED FROM ONE OR MORE CELLS WHICH CONVERT  
20 CHEMICAL ENERGY DIRECTLY INTO ELECTRICITY BY COMBINING OXYGEN  
21 WITH HYDROGEN FUEL WHICH IS STORED ON BOARD THE VEHICLE IN ANY  
22 FORM AND MAY OR MAY NOT REQUIRE REFORMATION PRIOR TO USE."

23 Page 3, strike lines 10 through 17 and substitute:

24 "(9.5) WITH RESPECT TO THE TAX YEARS COMMENCING ON OR  
25 AFTER JANUARY 1, 2019, A TRANSPORTATION NETWORK COMPANY, AS  
26 DEFINED IN SECTION 40-10.1-602 (3), OR A THIRD-PARTY VEHICLE  
27 SUPPLIER THAT CONTRACTS WITH A TRANSPORTATION NETWORK COMPANY  
28 TO PROVIDE CATEGORY 1 MOTOR VEHICLES FOR SHORT-TERM RENTAL TO  
29 TRANSPORTATION NETWORK COMPANY DRIVERS, AS DEFINED IN SECTION  
30 40-10.1-602 (4), THAT ENTERS INTO LONG-TERM LEASES WITH A DURATION  
31 OF NOT LESS THAN TWO YEARS FOR CATEGORY 1 MOTOR VEHICLES SHALL  
32 BE TREATED AS HAVING PURCHASED EACH CATEGORY 1 MOTOR VEHICLE  
33 FOR PURPOSES OF THE CREDIT CALCULATION SPECIFIED IN SUBSECTION  
34 (4)(a) OF THIS SECTION IF THE VEHICLES ARE OFFERED TO  
35 TRANSPORTATION NETWORK COMPANY DRIVERS, AS DEFINED IN SECTION  
36 40-10.1-602 (4), FOR SHORT-TERM RENTAL PERIODS OF NOT MORE THAN

1 SIXTY DAYS."

2 Page 3, line 20, after "**amend**" insert "(1)(h), (1)(i), (1)(r)(III),".

3 Page 3, strike line 23 and substitute:

4 "**repeal.** (1) As used in this section, unless the context otherwise  
5 requires:

6 (h) "Category 4 B" means original equipment manufacturer trucks  
7 that are equipped to operate on liquified natural gas. ~~or on hydrogen.~~ For  
8 purposes of this ~~paragraph (h)~~ SUBSECTION (1)(h), "operate on liquified  
9 natural gas" ~~or on hydrogen~~ means a truck that operates exclusively on  
10 liquified natural gas, ~~or on hydrogen~~, or a bi-fuel truck with a multi-fuel  
11 engine capable of running on either liquified natural gas or traditional  
12 fuel, ~~or on either hydrogen or traditional fuel~~, or a dual-fuel truck with a  
13 multi-fuel engine capable of running on both liquified natural gas and  
14 traditional fuel. ~~or on both hydrogen and traditional fuel.~~

15 (i) "Category 4 C" means liquified natural gas ~~or hydrogen~~  
16 conversions certified by the United States environmental protection  
17 agency. For purposes of this ~~paragraph (i)~~ SUBSECTION (1)(i), "liquified  
18 natural gas ~~or hydrogen~~ conversions" means a conversion to a truck that  
19 operates exclusively on liquefied natural gas, ~~or on hydrogen~~, or a bi-fuel  
20 truck with a multi-fuel engine capable of running on either liquefied  
21 natural gas or traditional fuel, ~~or on either hydrogen or traditional fuel~~, or  
22 a dual-fuel truck with a multi-fuel engine capable of running on both  
23 liquified natural gas and traditional fuel. ~~or on both hydrogen and~~  
24 ~~traditional fuel.~~

25 (r) "Electric truck" or "plug-in hybrid electric truck" means a truck  
26 that:

27 (III) Is propelled to a significant extent by: ~~an electric motor that~~  
28 ~~draws electricity from a battery that:~~

29 (A) ~~Has a~~ AN ELECTRIC MOTOR THAT DRAWS ELECTRICITY FROM  
30 A battery THAT HAS A capacity of not less than four kilowatt hours and IS  
31 CAPABLE OF BEING RECHARGED FROM AN EXTERNAL SOURCE OF  
32 ELECTRICITY; OR

33 (B) ~~Is capable of being recharged from an external source of~~  
34 ~~electricity~~ POWER DERIVED FROM ONE OR MORE CELLS WHICH CONVERT  
35 CHEMICAL ENERGY DIRECTLY INTO ELECTRICITY BY COMBINING OXYGEN  
36 WITH HYDROGEN FUEL WHICH IS STORED ON BOARD THE VEHICLE IN ANY  
37 FORM AND MAY OR MAY NOT REQUIRE REFORMATION PRIOR TO USE.

38 (8.3) **Category 7 purchase.** (a) Except as provided in  
39 subsection".

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