**SEC. ___. TERMINATION AND REPEAL OF CREDIT FOR NEW QUALIFIED PLUG-IN ELECTRIC DRIVE MOTOR VEHICLES.**

(a) TERMINATION.—Section 30D of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

''(h) TERMINATION.—Notwithstanding any of the preceding provisions of this section, this section shall not apply to vehicles placed in service after the date that is 30 days after the date of the enactment of this subsection.''.

(b) REPEAL.—

(1) IN GENERAL.—Subpart B of part IV of subchapter A of chapter 1 of the Internal Revenue Code of 1986 is amended by striking section 30D (and by striking the item relating to such section in the table of sections for such subpart).

(2) CONFORMING AMENDMENTS.—

(A) Section 38(b) of the Internal Revenue Code of 1986 is amended by striking paragraph (30).

(B) Section 1016(a) of such Code is amended by striking paragraph (37).

(C) Section 6501(m) of such Code is amended by striking ''30D(e)(4),''.

(3) EFFECTIVE DATE.—The amendments made by this subsection shall apply to taxable years beginning after the date that is 1 year and 30 days after the date of the enactment of this Act.

**SEC. ___. FEDERAL HIGHWAY USER FEE ON ALTERNATIVE FUEL VEHICLES.**

(a) IMPOSITION OF FEE.—

(1) IN GENERAL.—Subtitle D of the Internal Revenue Code of 1986 is amended by adding at the end the following new chapter:

**''CHAPTER 50A—ALTERNATIVE FUEL VEHICLE HIGHWAY USER FEE**

''Sec. 5000D. Alternative fuel vehicle highway user fee.

**''SEC. 5000D. ALTERNATIVE FUEL VEHICLE HIGHWAY USER FEE.**

''(a) IN GENERAL.—There is imposed a user fee on any alternative fuel vehicle used in the United States during the taxable year.

''(b) RATE OF FEE.—

''(1) IN GENERAL.—The fee imposed under subsection (a) with respect to any alternative fuel vehicle shall be the product of—

''(A) the average gallons of fuel consumption per vehicle for motor vehicles in the same category as such alternative fuel vehicle, multiplied by

''(B)(i) in the case of an alternative fuel vehicle in a category of vehicles which are ordinarily powered by gasoline, the rate of tax under section 4081(a)(2)(A)(i) in effect for the first day of the calendar year, and

''(ii) in the case of an alternative fuel vehicle in a category of vehicles which are ordinarily powered by diesel fuel, the rate of tax under section 4081(a)(2)(A)(iii) in effect for the first day of the calendar year.

''(2) CATEGORIES OF VEHICLES.—

''(A) IN GENERAL.—For purposes of this subsection, the Secretary, in consultation with the Secretary of Transportation, shall—

''(i) establish categories of similar motor vehicles for purposes of administering this section, and

''(ii) assign all motor vehicles that are commonly sold in the United States to one of the categories established under clause (i).

''(B) CRITERIA.—In establishing the categories under subparagraph (A)(i) and assigning motor vehicles to such categories under subparagraph (A)(ii), the Secretary shall consider—

''(i) gross vehicle weight rating,

''(ii) the number of wheels of the vehicle,

''(iii) the common use of the vehicle,

''(iv) whether comparable vehicles are ordinarily powered by gasoline or diesel fuel, and

''(v) such other factors as the Secretary, in consultation with the Secretary of Transportation, deems relevant.

''(3) AVERAGE GALLONS OF FUEL CONSUMPTION.—For purposes of this subsection, the average gallons of fuel consumption for each category of motor vehicles—

''(A) shall be determined by the Secretary, in consultation with the Secretary of Transportation, taking into account only the motor vehicles in such category that are not alternative fuel vehicles, and

''(B) shall be updated annually.

''(c) DEFINITIONS.—For purposes of this section—

''(1) ALTERNATIVE FUEL VEHICLE.—

''(A) IN GENERAL.—The term 'alternative fuel vehicle' means any plug-in electric vehicle, any fuel cell electric vehicle, or any other alternative fuel vehicle.

''(B) PLUG-IN ELECTRIC VEHICLE.—The term 'plug-in electric vehicle' means a motor vehicle which is propelled to a significant extent by an electric motor which draws electricity from a battery which—

''(i) has a capacity of not less than 4 kilowatt hours, and

''(ii) is capable of being recharged from an external source of electricity.

''(C) FUEL CELL ELECTRIC VEHICLE.—The term 'fuel cell electric vehicle' means a motor vehicle which is propelled to a significant extent by an electric motor which draws electricity from hydrogen converted to electricity by a fuel cell.

''(D) OTHER ALTERNATIVE FUEL VEHICLE.—The term 'other alternative fuel vehicle' means a motor vehicle (other than a plug-in electric vehicle or a fuel cell electric vehicle) which is propelled to a significant extent by an electric motor which draws power from any source that is not subject to tax under section 4041 or 4081 (determined without regard to any exemption for a specific use).

''(2) MOTOR VEHICLE.—The term 'motor vehicle' means any vehicle which is manufactured primarily for use on public streets, roads, and highways (not including a vehicle operated exclusively on a rail or rails).

''(d) LIABILITY.—The fee imposed under this section shall be paid by the person who owns the alternative fuel vehicle.

''(e) ADMINISTRATION AND PROCEDURE.—

''(1) IN GENERAL.—The fee imposed under this section shall be paid upon notice and demand by the Secretary, and shall be assessed and collected in the same manner as taxes. Except as otherwise provided, any reference in this title to 'tax' imposed by this title shall be deemed also to refer to the fee provided by this section.

''(2) TIME AT WHICH FEE COLLECTED.—Any fee due under this section shall be included with a taxpayer's return under chapter 1 for the taxable year.''.

(2) CLERICAL AMENDMENT.—The table of chapters for subtitle D of the Internal Revenue Code of 1986 is amended by adding at the end the following new item:

''CHAPTER 50A—ALTERNATIVE FUEL VEHICLE HIGHWAY USER FEE''.

(b) TRANSFERS OF FEES TO HIGHWAY TRUST FUND.—Section 9503(b)(1) of the Internal Revenue Code of 1986 is amended—

(1) by inserting ''and fees'' after ''the taxes'', and

(2) by striking ''and'' at the end of subparagraph (D), by striking the period at the end of subparagraph (E) and inserting '', and'', and by inserting after subparagraph (E) the following new subparagraph:

''(F) section 5000D (relating to alternative fuel vehicle highway user fee).''.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after the date of the enactment of this section.

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**SA 2290.** Mr. JOHNSON submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division I, add the following:

**SEC. 9_____. RESCISSION.**

Notwithstanding any other provision of law, including any provision of any division of this Act or an amendment made by any division of this Act, of the amounts made available by the American Rescue Plan Act of 2021 (Public Law 117–2; 135 Stat. 4) (including any amendments made by that Act), except for amounts made available under subtitle D, E, F, G, or H of title II of that Act (or an amendment made by any such subtitle), and remaining unobligated on the date of enactment of this Act, an amount equal to the total amount authorized to be appropriated under this Act (including any amendments made by this Act) from the general fund of the Treasury (or, if the full amount is not unobligated on that date, the portion of that amount that remains unobligated) is rescinded.

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**SA 2291.** Ms. ERNST submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

In section 40107, strike subsection (b) and insert the following:

(b) AUTHORIZATION OF APPROPRIATIONS.—There is authorized to be appropriated to the Secretary—

(1) to carry out the Smart Grid Investment Matching Grant Program established under section 1306(a) of the Energy Independence and Security Act of 2007 (42 U.S.C. 17386(a)) $1,500,000,000 for fiscal year 2022, to remain available through September 30, 2026; and

(2) to carry out a grant program to install ethanol blender pump infrastructure $1,500,000,000 for fiscal year 2022, to remain available through September 30, 2026.

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**SA 2292.** Ms. ERNST submitted an amendment intended to be proposed to amendment SA 2137 proposed by Mr. SCHUMER (for Ms. SINEMA (for herself, Mr. PORTMAN, Mr. MANCHIN, Mr. CASSIDY, Mrs. SHAHEEN, Ms. COLLINS, Mr. TESTER, Ms. MURKOWSKI, Mr. WARNER, and Mr. ROMNEY)) to the bill H.R. 3684, to authorize funds for Federal-aid highways, highway safety programs, and transit programs, and for other purposes; which was ordered to lie on the table; as follows:

At the appropriate place in title XII of division D, insert the following:

**SEC. 412___. PROHIBITION ON FEES OR PENALTIES ON ENERGY FACILITIES.**

No Federal agency may impose any new fee or penalty on energy facilities if the imposition of the fee or penalty would result in