

# United States Senate

December 15, 2023

The Honorable Janet Yellen  
Secretary  
U.S Department of the Treasury  
1500 Pennsylvania Avenue, NW  
Washington, DC 20220

The Honorable Daniel Werfel  
Commissioner  
Internal Revenue Service  
1111 Constitution Avenue, NW  
Washington, DC 20224

Dear Secretary Yellen and Commissioner Werfel:

We write to urge you to swiftly finalize guidance for the Section 30C Alternative Fuel Vehicle Refueling Property Credit, which was significantly expanded through the historic *Inflation Reduction Act* (IRA, P.L. 117-169). We also ask that you, in this guidance, establish an inclusive census tract definition, clarify per single item basis, and provide a safe harbor provision for certain investments already made. Effective implementation of Section 30C is critical to realizing the Administration's goal of deploying 500,000 chargers by 2030 and facilitating the swift decarbonization of our transportation sector.

As you know, to qualify under Section 30C, the IRA requires properties to be placed in service in an "eligible census tract," which excludes "urban areas" as designated by the Secretary of Commerce. We urge you to define eligible census tracts in the most inclusive manner possible. Specifically, we advocate for making eligible any and all census tracts in which no less than 10 percent of census blocks are classified as rural, consistent with the recommendations endorsed by a coalition of more than 30 environmental, industry, consumer, and labor stakeholders in June. The interpretation will incentivize significant additional public and private sector investments in zero-emission truck stops, intermodal facilities, warehouses, and other foundational locations, as Congress intended.

Additionally, the IRA amended Section 30C to provide incentives on a per single item basis rather than a per location basis, dramatically increasing the availability of the credit and better aligning this important investment in the Nation's charging infrastructure with current and future technologies. We urge that each port at a refueling property be considered a single item, consistent with the Department of Transportation's National Electric Vehicle Infrastructure program. This will provide flexibility as refueling properties increase in size and capabilities, improving longevity and enabling future innovation.

Given the delays and uncertainty created by the current lack of guidance, we encourage the adoption of a temporary safe harbor for taxpayers who have acted in good faith to comply with Section 30C requirements. This should also be accompanied with the development and dissemination of maps and other user-friendly materials or tools to help navigate eligibility. Such actions will protect taxpayers who installed infrastructure over the last year and minimize negative impacts on future investment and planning decisions.

We appreciate your attention to this matter, and we look forward to working with you to ensure that federal investments are consistent with the Administration's broader climate and environmental justice goals.

Sincerely,



Alex Padilla  
United States Senator



Catherine Cortez Masto  
United States Senator




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Thomas R. Carper  
Chairman  
Committee on Environment  
and Public Works



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Martin Heinrich  
United States Senator




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Mazie K. Hirono  
United States Senator



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Bernard Sanders  
United States Senator



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Jeffrey A. Merkley  
United States Senator



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Benjamin L. Cardin  
United States Senator



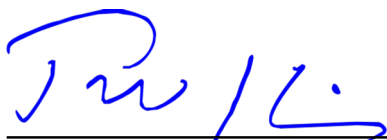
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Chris Van Hollen  
United States Senator



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Peter Welch  
United States Senator




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Tim Kaine  
United States Senator



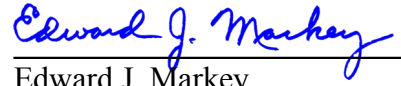
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Jacky Rosen  
United States Senator



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Debbie Stabenow  
United States Senator



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Edward J. Markey  
United States Senator