

The Reconciliation Bill (H.R. 5376)

Summary of the EV provisions of the \$1.75 trillion bill

The [Build Back Better Act](#) was passed out of House Committees and is now being debated between the House and the Senate. There will continue to be debate and amendments on the content of the bill until a vote in the House and the Senate.

Atlas Public Policy tracked the electric vehicle (EV) components – pulling any elements that call out or may refer to EV provisions. This [content](#) is updated on the EV Hub, www.atlasevhub.com.

Last Updated: November 1 at 4:00PM EDT

A few notes on the data:

- The data source is the [latest version of the Build Back Better Act](#), released on October 28, 2021. An [earlier version was released](#) on September 23 and was valued at \$3.5 trillion.
- Cost estimates for the tax credits have been pulled from the [estimates](#) prepared by the Joint Committee on Taxation. These estimates were published on September 13 and so may not reflect updates to the scope of the credits in the bill. These costs have been included as a guide and are denoted with ** in the About column in the table below.
- ZEV Dedicated funding refers to funding dedicated to zero emissions vehicles. Other ZEV Eligible funding refers to initiatives where EVs are eligible but the funding is not dedicated to EVs. Both categories include manufacturing that may impact EV production and deployment.
- There is funding for oversight of EV programs, but we have not included that funding in this summary.
- We excluded sections referencing hydrogen and biofuels if they not listed as part of sections with electric vehicles.
- DOE refers to the Department of Energy. DOT refers to the Department of Transportation. EPA refers to the Environmental Protection Agency.

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Section	Title	About	Lead Agency	Updated Funding	Original Funding (from September 2021)
22008	Industry or Sector Partnership Grants	Funding available to expand employment and training activities for high-skill, high-wage, or in-demand industry sectors. This may include EV production.	Department of Labor	\$5,000,000,000	\$10,000,000,000
30101	Clean Heavy-Duty Vehicles	Program to make grants and rebates available for replacing eligible vehicles with ZEVs, funding infrastructure to charge/fuel/maintain ZEVs, providing funding for workforce development and training, and providing technical activities to support the adoption and deployment of ZEVs. Of the funding, \$2 billion is dedicated to support	Environmental Protection Agency	\$5,000,000,000	\$5,000,000,000

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		underserved communities.			
30102	Grants to Reduce Air Pollution at Ports	Awards rebates and grants to purchase or install zero-emission port equipment and technology for use at or to directly serve one or more ports, conduct any relevant planning or permitting in connection with the purchase of such zero-emissions port equipment and technology, and to develop qualified climate action plans. \$875 million has to be reserved for awards to carry out activities with respect to ports located in nonattainment areas. Specifically includes as eligible an entity that “owns, operates, or uses the	Environmental Protection Agency	\$3,500,000,000	\$3,500,000,000

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		facilities, cargo-handling equipment, transportation equipment, or related technology of a port.”			
30103	Greenhouse Gas Reduction Fund	Makes competitive grants available to provide financial assistance to deploy zero-emissions technologies or otherwise reduce GHG emissions. Including \$2 billion in funding for EVSE.	Environmental Protection Agency	\$2,000,000,000	\$0
30103	Greenhouse Gas Reduction Fund	Makes competitive grants available to provide financial assistance to deploy zero-emissions technologies or otherwise reduce GHG emissions. \$8 billion is dedicated for projects in low-income or disadvantaged communities. Excluding the \$2 billion for EVs.	Environmental Protection Agency	\$27,000,000,000	\$27,500,000,000

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30105	Diesel Emissions Reductions	Provides money to the EPA that is not otherwise appropriated to reduce diesel emissions in goods movements. Funding to “identify and reduce diesel emissions resulting from goods movement facilities, and vehicles servicing goods movement facilities, in low-income and disadvantaged communities to address the health impacts of such emissions on such communities.”	Environmental Protection Agency	\$60,000,000	\$170,000,000
30107	Funding to Address Air Pollution at Schools	Offers grants, rebates, contracts and other activities to monitor and reduce air pollution and GHG emissions at schools in low-income and DACs. At least 25% of funds are for technical assistance to	Environmental Protection Agency	\$50,000,000	\$50,000,000

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		address environmental issues, develop school environmental quality plans, and to identify and mitigate ongoing air pollution hazards.			
30202	Environmental and Climate Justice Block Grants	Provides grants for periods of up to 3 years to low-income and disadvantaged communities to implement projects to address environmental or public health harms or risks relating to pollution to such low-income or disadvantaged communities. This includes low- and zero-emission and resilient infrastructure, deployment of low- and zero-emission energy technologies, community programs that support lowering	Environmental Protection Agency	\$3,000,000,000	\$5,000,000,000

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		emissions from buildings and homes.			
30412	High Efficiency Electric Home Rebate Program	Includes funding for home electrification initiatives including, “(II) electric vehicle charging infrastructure or electric vehicle support equipment necessary to recharge an electric vehicle on-site”.	Department of Energy	\$6,250,000,000	\$9,000,000,000
30431	Zero Emissions Vehicle Infrastructure Grants	Two EV elements including: States to develop and implement State programs (600 million), support for states to develop projects to build out publicly accessible networked direct current fast electric vehicle supply equipment in rural communities or underserved or disadvantaged	Department of Energy	\$1,000,000,000	

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		communities (200 million). 200 million for hydrogen fueling also.			
30441	Funding for Department of Energy Loan Programs Office	Principal amount of \$40 billion in loans for eligible projects.	Department of Energy	\$3,600,000,000	\$700,000,000
30442	Advanced Technology Vehicle Manufacturing	Provides direct loans for reequipping, expanding, or establishing a manufacturing facility in US to produce or for engineering integration for low-emission MDHD vehicles, trains/locomotives, maritime vessels, aircrafts, or hyperloop technology. Revised language no longer calls out ZEV MDHD vehicles.	Department of Energy	\$3,000,000,000	\$3,000,000,000

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30443	Domestic Manufacturing Conversion Grants	Provides grant funding to domestic production of ZEVs under section 712 of the Energy Policy Act of 2005.	Department of Energy	\$3,500,000,000	\$1,000,000,000
30444	Energy Community Reinvestment Financing	Provides financial support for Energy Communities, per section 1706 of the Energy Policy Act of 2005. The funds are available to support workers who stand to be impacted by shifts to less energy-intensive goods, to communities that have been impacted by these same shifts, to accelerate the remediation of environmental damages caused by providing energy-intensive goods, and to mitigating customer impacts of shifting to lower carbon industries.	Department of Energy	\$5,000,000,000	\$2,000,000,000

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31401	Manufacturing Supply Chain Resilience	Subtitle N makes money available to support the resilience, diversity, security, and strength of critical manufacturing supply chains affecting interstate commerce and related administrative costs.	Department of Commerce	\$5,000,000,000	\$10,000,000,000
40006	Improving Energy Efficiency or Water Efficiency or Climate Resilience of Affordable Housing	Funding for climate resiliency including EV charging equipment.	Department of Housing and Urban Development	\$6,000,000,000	\$6,000,000,000
80001	General Services Administration Clean Fleets	Procurement of EVs and infrastructure for federal fleets – ZEVs and electric vehicles.	General Services Administration	\$2,995,000,000	\$5,000,000,000
80003	United States Postal Service Clean Fleets	Procurement of EVs and infrastructure for the USPS federal fleet (more than half for charging and less	United States Postal Service	\$5,985,000,000	\$7,000,000,000

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		than half for electric delivery vehicles.			
80007	General Services Administration Emerging Technologies	Funding for emerging and sustainable technologies and related sustainability and environmental programs.	General Services Administration	\$975,000,000	
80008	General Services Administration Procurement and Technology	Fund for the purchase of goods, services, and systems to improve energy efficiency, promote the purchase of lower-carbon materials, and reduce the carbon footprint.	General Services Administration	\$3,250,000,000	
90001	Department of Energy Research, Development, and Demonstration Activities	Funding available including for EV demonstration projects and the establishment of the Clean Energy Manufacturing Innovation Institute. No longer mentions the Institute but does call out demonstration projects for	Department of Energy	\$1,000,000,000	\$1,177,500,000

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		advanced vehicle technologies.			
90008	National Institute of Standards and Technology Manufacturing	Involves advanced manufacturing research.	Department of Energy	\$240,000,000	
90009	National Institute of Standards and Technology Research Infrastructure	Supporting manufacturing research but no longer includes things like advanced manufacturing and greenhouse gas and other climate-related measurement – now just “laboratory activities” and “related administrative expenses”).	Department of Commerce	\$600,000,000	\$1,195,000,000
110001	Affordable Housing Access Program	Includes funding for affordable housing and mobility for disadvantaged communities. Eligible projects include construction of a bus rapid transit project using ZEVs,	Department of Transportation	\$10,000,000,000	\$9,900,000,000

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		high frequency ZEV buses, purchase of ZEVs for bus routes and research on the barriers to ZEV buses in disadvantaged communities.			
110002	Community Climate Incentive Grant Program	Funding available for projects in states for carbon reduction projects including zero emission transportation options. Calls out \$950 million for grants for states to achieve net zero surface transportation emissions.	Department of Transportation	\$4,000,000,000	\$1,000,000,000
110003	Neighborhood Access and Equity Grant Program	Provides grants for facilities (including facilities in disadvantaged communities that impact air quality) to construct technologies, infrastructure, etc. that reduce transportation	Department of Transportation	\$4,000,000,000	\$3,950,000,000

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		related air pollution. Half has to be used in communities that meet certain criteria, including economically disadvantaged communities.			
110013	Port Infrastructure and Supply Chain Resilience	Includes funding for supply chain resilience which may impact EVs.	Department of Transportation	\$6,000,000,000	\$2,500,000,000
136102	Extension and Modification of Energy Credit	Extends clean energy credits for solar, geothermal, storage, qualified biogas, microgrids, waste energy recovery, fuel cells, and other. The application is more direct to electricity production, and has specific conditions for domestic manufacturing provisions.	Department of the Treasury	\$63,907,000,000	\$63,907,000,000

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136104	Elective Payment for Energy Property and Electricity Produced from Certain Renewable Resources, Etc.	Alternative energy used for refueling as defined under section 30C (including electricity) may make a claim for a tax credit. Cost scoring included in the Energy Credit section 136102 by the Joint Committee on Taxation.	Department of the Treasury	\$0	\$0
136401	Refundable New Qualified Plug-In Electric Drive Motor Vehicle Credit for Individuals	Tax credit** for qualified plug-in electric vehicles. Note that these credits are income limited and decrease for individuals and households making more than \$400,000 or \$800,000 respectively. Credits is on top of the existing \$7,500 credit and can be up to \$12,500. Credit amount is calculated based on the following: – \$4,000 base credit	Department of the Treasury	\$15,574,000,000	\$15,574,000,000

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		<p>amount, plus the sum of any of the following that apply:</p> <ul style="list-style-type: none"> – \$3,500, if vehicle was placed in service before January 1, 2027 and battery capacity is at least 40 kWh and a gasoline tank is not greater than 2.5 gallons – \$3,500 if vehicle placed in service after December 31, 2026 and battery capacity is at least 50 kWh and gasoline tank is not greater than 2.5 gallons – \$4,500, if vehicle satisfied domestic assembly qualifications – \$500, if vehicle satisfied domestic content qualifications <p>The credit is only available on vehicles below the</p>			

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		following price caps: <ul style="list-style-type: none"> • \$55,000 for sedans • \$64,000 for vans • \$69,000 for SUVs • \$74,000 for pickup trucks 			
136402	Credit for Previously-Owned Qualified Plug-In Electric Drive Motor Vehicles	Tax credit** for qualified pre-owned electric vehicles. The max credit amount is \$4,000. The credit amount is calculated based on the following: <ul style="list-style-type: none"> – \$2,000, plus: – \$2,000, if a vehicle placed in service before January 1, 2027 has a battery capacity of at least 40 kWh and a gasoline tank of no more than 2.5 gallons – \$2,000, if a vehicle placed in service after December 31, 2026 has a battery capacity of at least 	Department of the Treasury	\$1,357,000,000	\$1,357,000,000

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		50 kWh and a gasoline tank of no more than 2.5 gallons The credit is reduced for individuals and households making more than \$75,000 and \$150,000 respectively.			
136403	Qualified Commercial Electric Vehicles	The qualified commercial electric vehicle credit** for any taxable year is an amount equal to 30 percent of the basis of each vehicle. Vehicles must have a battery that is 30 kWh or greater.	Department of the Treasury	\$11,572,000,000	\$11,572,000,000
136404	Qualified Fuel Cell Motor Vehicles	Extends tax credit** for qualified fuel cell motor vehicles through 2031.	Department of the Treasury	\$44,000,000	\$44,000,000
136405	Alternative Fuel Refueling Property Credit	Extends tax credit** through 2031 and provides additional tax credits for certain electric charging	Department of the Treasury	\$6,283,000,000	\$6,283,000,000

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		assets and raises the credit. These credits apply for bidirectional charging equipment, for charging stations for certain 2-3 wheel vehicles, and others.			
136406	Reinstatement and Expansion of Employer-Provided Fringe Benefits for Bicycle Commuting	Repeals suspension excluding electric bikes from commuter benefits.	Department of the Treasury	\$183,000,000	\$183,000,000
136407	Credit for Certain New Electric Bicycles	Establishes a tax credit** for electric bicycles for up to 30 percent of the cost of the bicycle up to \$5,000. Credit is phased out for individuals making more than \$75,000 and households making more than \$150,000.	Department of the Treasury	\$7,430,000,000	\$7,430,000,000
136501	Extension of the Advanced Energy Project Credit	The Secretary of Energy shall establish a program to award tax credits** for	Department of the Treasury and	\$4,000,000,000	\$4,000,000,000

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		qualified advanced energy projects in “Automotive Communities,” referring to census tracts and directly adjoining tracts that have experienced major job losses in the automotive manufacturing sector since January 1, 1994.	Department of Energy		
136503	Advanced Manufacturing Investment Credit	The advanced manufacturing investment credit for any taxable year is an amount equal to the applicable percentage of the qualified investment for such taxable year with respect to any advanced manufacturing facility. Base amount of 5 percent and up to 25 percent. An advanced Manufacturing Facility is defined as a facility whose primary purpose is manufacturing	Department of the Treasury	\$0	\$0

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		semiconductors and semiconductor tooling equipment. No cost estimate available yet from the Joint Committee on Taxation.			