

2014—Subsec. (f)(1), (2). Pub. L. 113-295, §209(e)(1)(A), (B), inserted “(determined without regard to subsection (c))” before period at end.

Subsec. (f)(3). Pub. L. 113-295, §209(e)(2), inserted at end “For purposes of subsection (c), property to which this paragraph applies shall be treated as of a character subject to an allowance for depreciation.”

2013—Subsec. (c)(2). Pub. L. 112-240, §104(c)(2)(I), amended par. (2) generally. Prior to amendment, par. (2) related to personal credit with a limitation based on amount of tax.

Subsec. (f)(2). Pub. L. 112-240, §403(b)(1), substituted “vehicle for which a credit is allowable under subsection (a)” for “new qualified plug-in electric drive motor vehicle” and “allowed under such subsection” for “allowed under subsection (a)”.

Subsec. (f)(7). Pub. L. 112-240, §403(b)(2), substituted “A vehicle” for “A motor vehicle” in introductory provisions.

Subsec. (g). Pub. L. 112-240, §403(a), added subsec. (g).

2010—Subsec. (c)(2)(B)(ii). Pub. L. 111-148, §10909(b)(2)(H), (c), as amended by Pub. L. 111-312, temporarily substituted “section 25D” for “sections 23 and 25D”. See Effective and Termination Dates of 2010 Amendment note below.

2009—Pub. L. 111-5 amended section generally. Prior to amendment, section provided credit with respect to each new qualified plug-in electric drive motor vehicle placed in service and set forth provisions defining “applicable amount” and “new qualified plug-in electric drive motor vehicle” and stating limitations based on vehicle weight, the number of vehicles eligible for credit, and amount of tax liability.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 2020 AMENDMENT

Pub. L. 116-260, div. EE, title I, §144(b), Dec. 27, 2020, 134 Stat. 3054, provided that: “The amendment made by this section [amending this section] shall apply to vehicles acquired after December 31, 2020.”

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. Q, title I, §126(b), Dec. 20, 2019, 133 Stat. 3231, provided that: “The amendment made by this section [amending this section] shall apply to vehicles acquired after December 31, 2017.”

EFFECTIVE DATE OF 2018 AMENDMENT

Pub. L. 115-123, div. D, title I, §40405(b), Feb. 9, 2018, 132 Stat. 148, provided that: “The amendment made by this section [amending this section] shall apply to vehicles acquired after December 31, 2016.”

EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title I, §183(b), Dec. 18, 2015, 129 Stat. 3073, provided that: “The amendments made by this section [amending this section] shall apply to vehicles acquired after December 31, 2014.”

EFFECTIVE DATE OF 2014 AMENDMENT

Amendment by Pub. L. 113-295 effective as if included in the provisions of the American Recovery and Reinvestment Tax Act of 2009, Pub. L. 111-5, div. B, title I, to which such amendment relates, see section 209(k) of Pub. L. 113-295, set out as a note under section 24 of this title.

EFFECTIVE DATE OF 2013 AMENDMENT

Amendment by section 104(c)(2)(I) of Pub. L. 112-240 applicable to taxable years beginning after Dec. 31, 2011, see section 104(d) of Pub. L. 112-240, set out as a note under section 23 of this title.

Pub. L. 112-240, title IV, §403(c), Jan. 2, 2013, 126 Stat. 2338, provided that: “The amendments made by this section [amending this section] shall apply to vehicles acquired after December 31, 2011.”

EFFECTIVE AND TERMINATION DATES OF 2010 AMENDMENT

Amendment by Pub. L. 111-148 terminated applicable to taxable years beginning after Dec. 31, 2011, and section is amended to read as if such amendment had never been enacted, see section 10909(c) of Pub. L. 111-148, set out as a note under section 1 of this title.

Amendment by Pub. L. 111-148 applicable to taxable years beginning after Dec. 31, 2009, see section 10909(d) of Pub. L. 111-148, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 2009 AMENDMENT

Amendment by Pub. L. 111-5 applicable to vehicles acquired after Dec. 31, 2009, see section 1141(c) of Pub. L. 111-5, set out as a note under section 30B of this title.

EFFECTIVE DATE

Section applicable to taxable years beginning after Dec. 31, 2008, see section 205(e) of Pub. L. 110-343, set out as an Effective and Termination Dates of 2008 Amendment note under section 24 of this title.

SUBPART C—REFUNDABLE CREDITS

- Sec. 31. Tax withheld on wages.
- 32. Earned income.
- 33. Tax withheld at source on nonresident aliens and foreign corporations.
- 34. Certain uses of gasoline and special fuels.
- 35. Health insurance costs of eligible individuals.
- 36. First-time homebuyer credit.
- [36A. Repealed.]
- 36B. Refundable credit for coverage under a qualified health plan.
- [36C. Renumbered.]
- 37. Overpayments of tax.

Editorial Notes

AMENDMENTS

2014—Pub. L. 113-295, div. A, title II, §221(a)(5)(A), Dec. 19, 2014, 128 Stat. 4037, struck out item 36A “Making work pay credit”.

2010—Pub. L. 111-148, title X, §10909(b)(2)(Q), (c), Mar. 23, 2010, 124 Stat. 1023, as amended by Pub. L. 111-312, title I, §101(b)(1), Dec. 17, 2010, 124 Stat. 3298, temporarily added item 36C “Adoption expenses”. See Effective and Termination Dates of 2010 Amendment note set out under section 1 of this title.

Pub. L. 111-148, title I, §1401(d)(2), Mar. 23, 2010, 124 Stat. 220, added item 36B.

2009—Pub. L. 111-5, div. B, title I, §1001(e)(3), Feb. 17, 2009, 123 Stat. 312, added item 36A.

2008—Pub. L. 110-289, div. C, title I, §3011(b)(4), July 30, 2008, 122 Stat. 2891, added item 36 and redesignated former item 36 as 37.

2002—Pub. L. 107-210, div. A, title II, §201(c)(2), Aug. 6, 2002, 116 Stat. 960, which directed amendment of the table of sections for subpart C of part IV of this chapter by adding items 35 and 36 and striking out the last item, was executed to the table of sections for this subpart which is in part IV of subchapter A of this chapter by adding those items and striking out former item 35 “Overpayments of tax” to reflect the probable intent of Congress.

1984—Pub. L. 98-369, div. A, title IV, §471(b), July 18, 1984, 98 Stat. 826, added subpart C heading and analysis of sections for subpart C consisting of items 31, 32 (formerly 43), 33 (formerly 32), 34 (formerly 39), and 35 (formerly 45). Former subpart C, setting out the rules for computing credit for expenses of work incentive programs, was repealed.

§ 31. Tax withheld on wages

(a) Wage withholding for income tax purposes

(1) In general

The amount withheld as tax under chapter 24 shall be allowed to the recipient of the in-