



ZERO EMISSION
TRANSPORTATION
ASSOCIATION

June 16, 2023

United States Department of the Treasury
Internal Revenue Service
1500 Pennsylvania Avenue, NW
Washington, D.C. 20220

RE: Docket No. REG–120080–22
Section 30D New Clean Vehicle Credit

Submitted via Rulemaking Portal: <http://www.regulations.gov>.

The Zero Emission Transportation Association (ZETA) is an industry-backed coalition of more than 60 member companies advocating for 100% electric vehicle (EV) sales. ZETA is committed to enacting policies that drive EV adoption, create hundreds of thousands of jobs, dramatically improve public health, and significantly reduce emissions. Our coalition spans the entire EV supply chain including vehicle manufacturers, charging infrastructure manufacturers and network operators, battery manufacturers and recyclers, electricity providers, critical minerals producers, and fleet operators, among others.

We thank the Department of the Treasury (Treasury) and the Internal Revenue Service (IRS) for the opportunity to comment on its notice of proposed rulemaking to implement the Section 30D New Clean Vehicle Tax Credit to ensure taxpayers are able to use the credit to the fullest extent possible. ZETA also encourages Treasury and the IRS to carefully review the comments of our member companies and all stakeholders for items not addressed herein.

ZETA commends the thoughtful work of Treasury and the IRS to balance the Inflation Reduction Act's goals of deploying new clean vehicles while ensuring many of their key components are sourced either domestically or from countries that share U.S. values. We applaud Treasury and the IRS for its work on this proposed rulemaking and wish to highlight that following the April 17, 2023, effective date, over 90% of the volume of EVs sold during Q1 of 2023 remain eligible for the credit in Q2.¹

Federal incentives in emerging energy and transportation markets are key tools for driving economic growth while reducing carbon emissions—and the United States has a history of supporting, encouraging, and fostering vehicle technologies. As the U.S. market moves out of the

¹ https://www.linkedin.com/posts/zeta2030_evs-zeroemission-ev-activity-7054097246723723265-P1NN/?utm_source=share&utm_medium=member_desktop

EV early adopter phase and enters the mainstream consumer market, the impact of these incentives on consumer behavior becomes even more important.

ZETA and its member companies thank you for your attention to these comments and are available should you have any additional questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'AG', written in a cursive style.

Albert Gore
Executive Director