



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-118269-23]

RIN 1545-BR19

Section 30C Alternative Fuel Vehicle Refueling Property Credit; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of proposed rulemaking; notice of hearing.

SUMMARY: This document provides a notice of public hearing on proposed regulations regarding the Federal Income tax credit under the Inflation Reduction Act of 2022 for certain costs relating to qualified alternative fuel vehicle refueling property that is placed in service within a low-income community or within a non-urban census tract.

DATES: The public hearing on these proposed regulations is scheduled to be held on February 12, 2025, at 10 a.m. Eastern Time (ET). The IRS must receive speakers' outlines of topic to be discussed at the public hearing by January 10, 2025. If no outlines of testimony are received by January 10, 2025, the public hearing will be cancelled.

ADDRESSES: The public hearing is being held in the Auditorium, at the Internal Revenue Service Building, 1111 Constitution Avenue, N.W., Washington, DC. Due to security procedures, visitors must enter at the Constitution Avenue entrance. In addition, all visitors must present a valid photo identification to enter the building. Because of access restrictions, visitors will not be admitted beyond the immediate entrance area more than 30 minutes before the hearing starts. Participants may alternatively attend the public hearing by telephone.

Send an outline of topic submissions electronically via the eRulemaking Portal at www.regulations.gov (Preferred) (indicate IRS and REG-118269-23). Send paper submissions to CC:PA:01:PR (REG-118269-23), Room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044.

FOR FURTHER INFORMATION CONTACT: Concerning the proposed regulations, contact Kevin I. Babitz or Whitney E. Brady at (202) 317–6853 (not a toll-free number); concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the public hearing, contact the Publications and Regulation Section at (202–317–6901) (not a toll-free number) or by email to publichearings@irs.gov (preferred).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-118269-23) that was published in the **Federal Register** on Thursday, September 19, 2024 (89 FR 76759).

The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing must submit an outline of the topics to be discussed and the time to be devoted to each topic by January 10, 2025.

A period of 10 minutes will be allotted to each person for making comments. An agenda showing the scheduling of the speakers will be prepared after the deadline for receiving outlines has passed. Copies of the agenda will be available free of charge at the hearing, and via the Federal eRulemaking Portal (<https://www.Regulations.gov>) under the title of Supporting & Related Material. If no outline of the topics to be discussed at the hearing is received by January 10, 2025, the public hearing will be cancelled. If the public hearing is

cancelled, a notice of cancellation of the public hearing will be published in the **Federal Register**.

Individuals who want to testify in person at the public hearing must send an email to *publichearings@irs.gov* to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG-118269-23 and the language “TESTIFY In Person.” For example, the subject line may say: Request to TESTIFY In Person at Hearing for REG-118269-23.

Individuals who want to testify by telephone at the public hearing must send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-118269-23 and the language “TESTIFY Telephonically.” For example, the subject line may say: Request to TESTIFY Telephonically at Hearing for REG-118269-23.

Individuals who want to attend the public hearing in person without testifying must also send an email to *publichearings@irs.gov* to have your legal name added to the building access list. The subject line of the email must contain the regulation number REG-118269-23 and the language “ATTEND In Person.” For example, the subject line may say: Request to ATTEND In Person for REG-118269-23. Requests to attend the public hearing must be received by 5 p.m. ET by February 10, 2025.

Individuals who want to attend the public hearing by telephone without testifying must also send an email to *publichearings@irs.gov* to receive the telephone number and access code for the hearing. The subject line of the email must contain the regulation number REG-118269-23, and the language

“ATTEND Hearing Telephonically.” For example, the subject line may say:
Request to ATTEND Hearing Telephonically for REG-118269-23. Requests to
attend the public hearing must be received by 5 p.m. ET by February 10, 2025.

Hearings will be made accessible to people with disabilities. To request
special assistance during a hearing please contact the Publications and
Regulations Section of the Office of Associate Chief Counsel (Procedure and
Administration) by sending an email to publichearings@irs.gov (preferred) or by
telephone at (202) 317-6901 (not a toll-free number) by 5 p.m. ET on February 5,
2025.

Any questions regarding speaking at or attending a public hearing may also be
emailed to publichearings@irs.gov.

Oluwafunmilayo A. Taylor,
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Publications and Regulations Section,
Associate Chief Counsel,
(Procedure and Administration).

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