



July 9, 2024

Dear Representative:

Consumer Reports – the nonprofit consumer research, testing, and advocacy organization – urges you to oppose any efforts to eliminate clean vehicle tax credits, including through the Congressional Review Act resolution H. J. Res. 148/S. J. Res. 87. The Internal Revenue Service (IRS) and Department of the Treasury (Treasury) recently finalized regulations implementing the tax credits at sections 30D and 25E of the Internal Revenue Code, which are for purchasing new and used zero-emission vehicles, respectively.

The Inflation Reduction Act (IRA) enacted the 30D and 25E tax credits to help consumers save money when purchasing cleaner vehicles. According to a nationally representative survey of 9,030 U.S. adults conducted in June and July 2023 by Consumer Reports, 48% of Americans said that tax rebates or discounts at the time of purchase would encourage them to purchase an electric vehicle (EV).<sup>1</sup> Importantly, the 25E used vehicle tax credit improves access to EVs for lower- and moderate-income earners.

Consumer Reports recognizes that there are always ways to improve consumers' experience when they are shopping for a new or used electric vehicle, and continuing education for both dealers and consumers around these incentives remains critical. However, Congress must not take a scorched-earth approach by eliminating clean vehicle credits. Rather than roll back these provisions, Congress should look to further simplify the process for consumers, such as by increasing awareness of the tax incentives and improving communication between the government and auto dealers. According to the same nationally representative survey referenced above, only 47% of Americans are aware of credits or discounts available for the purchase of new EVs (under section 30D), and a mere 19% are aware of credits or discounts for the purchase of a used EV (under section 25E).<sup>2</sup>

Despite consumers' limited-to-middling awareness of these tax credits, the success of the provisions are evidenced by over 150,000 point-of-sale credits issued since January 2024,

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<sup>1</sup> Battery Electric Vehicles and Low Carbon Fuel," Consumer Reports nationally representative survey of 9,030 U.S. adults (2023), [https://article.images.consumerreports.org/image/upload/v1701451301/prod/content/dam/surveys/Consumer\\_Reports\\_BEV\\_LCF\\_National\\_June\\_July\\_2023.pdf](https://article.images.consumerreports.org/image/upload/v1701451301/prod/content/dam/surveys/Consumer_Reports_BEV_LCF_National_June_July_2023.pdf).

<sup>2</sup> *Id.*

representing over \$1 billion in upfront savings for consumers.<sup>3</sup> Increasing the number of cleaner cars and trucks on the road addresses harmful pollution that contributes to poor air quality and greenhouse gas emissions, making the 30D and 25E credits crucially important aspects of a broader strategy to reduce harmful pollutants in the transportation sector. Moreover, these tax credits help consumers afford vehicles that can save them money. A CR analysis of six popular vehicles that qualified for the 30D tax credit in 2023 found that they would save their owners between \$6,000 and \$12,000, with all six vehicles delivering savings in the first year of ownership when financed.<sup>4</sup>

Clean vehicle tax credits are critical to addressing consumers' concerns about the rise of harmful air pollution in their communities, yielding public health benefits and saving people money. On behalf of our members, Consumer Reports strongly urges you to vote against the Congressional Review Act resolution H. J. Res. 148/S. J. Res. 87, or any other legislative mechanism that aims to roll back the clean vehicle tax credits.

Sincerely,

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Consumer Reports

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<sup>3</sup> [U.S. Department of the Treasury Announces More Than \\$1 Billion in Upfront Savings for Consumers on Electric Vehicle Sales | U.S. Department of the Treasury.](#)

<sup>4</sup> Electric Vehicle Savings Fact Sheet, Consumer Reports, 2023, [https://advocacy.consumerreports.org/wp-content/uploads/2023/06/CR\\_EV Savings\\_FACTSHEET\\_6.2023.pdf](https://advocacy.consumerreports.org/wp-content/uploads/2023/06/CR_EV Savings_FACTSHEET_6.2023.pdf).