

House Bill 200 (COMMITTEE SUBSTITUTE)

By: Representatives Parsons of the 44th, Kaiser of the 59th, and Rice of the 95th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to
2 an income tax credit for low-emission vehicles, so as to change the amount of the credit for
3 electric vehicle chargers and compressed natural gas fueling appliances; to provide for an
4 effective date; to repeal conflicting laws; and for other purposes.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

6 **SECTION 1.**

7 Code Section 48-7-40.16 of the Official Code of Georgia Annotated, relating to an income
8 tax credit for low-emission vehicles, is amended by adding a new paragraph to subsection
9 (a) and revising subsections (d) and (e) as follows:

10 "(2.1) 'Compressed natural gas fueling appliance' means an appliance for fueling natural
11 gas cylinders in motor vehicles that enables a business enterprise to refuel such motor
12 vehicles."

13 "(d) A tax credit is allowed against the tax imposed under this article to any business
14 enterprise or business engaged in the ownership or operation of commercial office,
15 residential, retail, or industrial real property for the purchase or lease of each electric
16 vehicle charger or compressed natural gas fueling appliance that is located in the State of
17 Georgia. The amount of the credit shall be:

18 (1) Twenty ~~10~~ percent of the cost of the charger or compressed natural gas fueling
19 appliance or \$2,500.00, whichever is less, until June 30, 2018; and

20 (2) Ten percent of the cost of the charger or compressed natural gas fueling appliance or
21 \$2,500.00, whichever is less, from July 1, 2018, until June 30, 2020.

22 The total amount of income tax credits under this subsection shall not exceed \$750,000.00
23 in any given year, and the total amount of income tax credits allowed to a single taxpayer
24 shall not exceed \$150,000.00.

25 (e) The credits granted under this Code section shall be subject to the following conditions
26 and limitations:

- 27 (1) All claims for any credit provided by subsection (b) of this Code section shall be:
- 28 (A) Accompanied by a certification approved by the Environmental Protection
- 29 Division of the Department of Natural Resources; and
- 30 (B) Made only by a taxpayer who is the owner of a new clean fueled vehicle, as
- 31 evidenced by the certificate of title issued for such vehicle; provided, however, that if
- 32 a new clean fueled vehicle is leased to a taxpayer at retail, the taxpayer who is the
- 33 lessee shall be entitled to claim the credit; provided, further, that only one taxpayer
- 34 shall be eligible to claim any credit provided by subsection (b) of this Code section;
- 35 (2) All claims for any credit provided by subsection (c) of this Code section must be
- 36 accompanied by a certification issued by the Environmental Protection Division of the
- 37 Department of Natural Resources;
- 38 (3) All claims for any credit provided by subsection (d) of this Code section shall be:
- 39 (A) Accompanied by a certification issued by the seller where the new electric vehicle
- 40 charger was purchased or leased; and
- 41 (B) Made only by a taxpayer who is the ultimate purchaser or lessee of a new electric
- 42 vehicle charger at retail;
- 43 (4)(A) In order to receive a tax credit under subsection (d) of this Code section, the
- 44 taxpayer shall electronically notify the department, in a manner specified by the
- 45 department, of the total amount of credit to be claimed before purchasing a charger or
- 46 compressed natural gas fueling appliance. The commissioner shall preapprove or deny
- 47 the requested amount within 15 days after receiving the request from the taxpayer. The
- 48 taxpayer shall then certify with the Environmental Protection Division of the
- 49 Department of Natural Resources the installation of the charger or compressed natural
- 50 gas fueling appliance within 60 days after receiving notice from the department that the
- 51 requested amount was preapproved.
- 52 (B) The Environmental Protection Division of the Department of Natural Resources
- 53 shall report to the department all taxpayers which have certified the installation of a
- 54 charger or compressed natural gas fueling appliance and the date which each
- 55 certification was given.
- 56 (C) The department shall establish a web based approval process to implement this
- 57 paragraph;
- 58 ~~(4)~~(5) Any credit claimed under this Code section but not used in any taxable year may
- 59 be carried forward for five years from the close of the taxable year in which a new clean
- 60 fueled vehicle was purchased or leased or a conventionally fueled vehicle was changed
- 61 into a converted vehicle, provided that the applicable certification required in paragraph
- 62 (1) or (2) of this subsection accompanies any such claim;

63 ~~(5)~~(6) In no event shall the amount of any tax credit provided in this Code section exceed
64 the taxpayer's income tax liability; and
65 ~~(6)~~(7) Tax credits authorized in this Code section shall be granted to a taxpayer who
66 purchased or leased and placed in service in Georgia a new low-emission vehicle or zero
67 emission vehicle, which also is a low-speed vehicle, but only if such low-speed vehicle
68 was placed in service during the taxable year ending December 31, 2001. For purposes
69 of this paragraph, the term 'low-speed vehicle' means a low-speed vehicle as defined in
70 paragraph (25.1) of Code Section 40-1-1. Any claim for such credit must be
71 accompanied by a manufacturer's statement of origin issued to a dealer registered in
72 Georgia which certifies that the low-speed vehicle was manufactured in compliance with
73 those federal motor vehicle safety standards set forth in 49 C.F.R. Section 571.500 and
74 in effect on January 1, 2001, as well as any other documentation deemed necessary by
75 the commissioner to establish the date that delivery was made and such vehicle was
76 placed in service. A taxpayer shall only be eligible to claim such credit with respect to
77 a single low-speed vehicle."

78 **SECTION 2.**

79 This Act shall become effective on July 1, 2015.

80 **SECTION 3.**

81 All laws and parts of laws in conflict with this Act are repealed.