

Neighboring States and some of their Incentives or Tax Credits

Georgia:

- Commercial Alternative Fuel Tax Credit
 - Beginning July 1, 2015, an income tax credit is available to taxpayers who purchase new commercial medium-duty or heavy-duty AFVs that operate using at least 90% alternative fuel.
 - Eligible medium-duty AFVs with a gross vehicle weight rating (GVWR) between 8,500 and 26,001 pounds (lbs.) may qualify for a credit of up to \$12,000.
 - Heavy-duty AFVs with a GVWR over 26,001 lbs. may qualify for a credit of up to \$20,000.
 - The maximum credit per taxpayer is \$250,000 and no unused portion of the credit may be carried forward. Qualified AFVs must be purchased before June 30, 2017, remain registered in Georgia for at least five years, be certified by the Georgia Board of Natural Resources, and accumulate at least 75% of their annual mileage in Georgia.

Louisiana:

- Alternative Fuel Vehicle Tax Credit
 - The Louisiana Department of Revenue offers a tax credit for 50% of the cost of converting a vehicle to operate on an alternative fuel, 50% of the incremental cost of purchasing a new OEM alternative fuel vehicle, and 50% of the cost of alternative fuel equipment. If the taxpayer is unable to determine the incremental cost, they may take a tax credit of the lesser of 10% of the vehicle cost or \$3,000.

Florida:

- Natural Gas Fleet Vehicle Rebates
 - The rebate provides up to 50 percent of the incremental cost of a natural gas fuel fleet vehicle or up to \$25,000 per vehicle and \$250,000 per applicant per fiscal year. The rebate is available to fleet vehicles meaning three or more vehicles registered in the state and used for commercial business or governmental purposes.

West Virginia:

- Alternative Fuel Vehicle Tax Credit
 - An income tax is available for the purchase of an original equipment manufacturer natural gas vehicle or conversion to a dedicated or bi-fuel natural gas vehicle. The tax credit is available for 35 percent of the purchase price or 50 percent of the conversion cost, up to \$7,500 for vehicles with a gross vehicle weight rating up to 26,000 pounds and \$25,000 for vehicles above 26,000 pounds. This tax credit expires Dec. 31, 2017.
- Alternative Fuel School Bus Incentive
 - Any county that uses compressed natural gas (CNG) for the operation of any portion of its school bus fleet is eligible for a 10% reimbursement from the West Virginia Department of Education to help offset the cost of maintenance, operation, and other costs incurred from using those CNG school buses.

