

This does not constitute tax advice. All persons considering use of available incentives should consult with their own tax professional to determine eligibility, specific amount of benefit available, if any, and further details.

District of Columbia

Income Tax Credit for Infrastructure

Short Description: A tax credit for 50% of the equipment and labor costs for the purchase and installation of alternative fuel infrastructure on qualified AFV fueling property. The maximum credit is \$1,000 per residential electric vehicle charging station, and \$10,000 per publicly accessible AFV fueling station.

Beneficiary: Purchaser of electric vehicle charging station

Type of Incentive: Income Tax Credit

Effective Dates: Effective until December 31, 2026

Value of Benefit: Up to \$1,000 in income tax credit for residential and \$10,000 for publicly accessible AFV fueling station

Full Description: Businesses and individuals are eligible for an income tax credit of 50% of the incremental or conversion cost for qualified AFVs, up to \$19,000 per vehicle. A tax credit is also available for 50% of the equipment and labor costs for the purchase and installation of alternative fuel infrastructure on qualified AFV fueling property. The maximum credit is \$1,000 per residential electric vehicle charging station, and \$10,000 per publicly accessible AFV fueling station. Qualified alternative fuels include, ethanol blends of at least 85%, compressed natural gas, liquefied natural gas, propane, biodiesel, electricity, and hydrogen. This incentive expires December 31, 2026. (Reference District of Columbia Code 47-1806.12 through 47-1806.13, 47-1807.10 through 47-1807.11, and 47-1808.10 through 47-1808.11)

State Statutory References:

District of Columbia Code 47-1806.13

Other Link(s):

AFDC Website: <http://www.afdc.energy.gov/laws/11493> (AFDC Website)

DC Code: <http://www.lexisnexis.com/hottopics/dccode/>

Contact Information:

District of Columbia State Tax Reporter, District of Columbia, Sec. 47-1806.12, Tax on residents and non-residents—Credits—Alternative fuel infrastructure credit

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DISTRICT OF COLUMBIA CODE, 2001, DIVISION VIII GENERAL LAWS, TITLE 47 TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES, CHAPTER 18 INCOME AND FRANCHISE TAXES, Subchapter VI Tax on Residents and Nonresidents

47-1806.12(a) Beginning with the taxable year after December 31, 2013, through the taxable year ending December 31, 2026, there shall be allowed against the tax imposed on an eligible applicant by [Section 47-1806.03](#) a credit in the amount of 50% of the equipment and labor costs directly attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property or in a qualified private residence; provided, that the credit shall not exceed:

47-1806.12(a)(1) For a qualified private residence, \$1,000 per vehicle charging station; or

47-1806.12(a)(2) For a qualified alternative fuel vehicle refueling property, \$10,000 per qualified alternative fuel vehicle refueling property or vehicle charging station.

47-1806.12(b) The equipment and labor costs for which a tax credit may be claimed under this section shall not include costs associated with the:

47-1806.12(b)(1) Purchase of land, or access to land, to be used as a qualified alternative fuel vehicle refueling property;

47-1806.12(b)(2) Purchase of an existing qualified alternative fuel vehicle refueling property; or

47-1806.12(b)(3) Construction or purchase of any structure.

47-1806.12(c) The credit claimed under this section in any one tax year may not exceed the taxpayer's tax liability under [Section 47-1806.03](#) for that year.

47-1806.12(d) If the amount of the tax credit permitted under this section exceeds the tax otherwise due under [Section 47-1806.03](#), the amount of the credit not used may be carried forward for up to 2 tax years. The credit shall not be refundable.

47-1806.12(e) If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit shall be forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment or charging equipment was no longer used to dispense or sell alternative fuel to the public.

47-1806.12(f) For the purposes of this section, the term:

47-1806.12(f)(1) "Alternative fuel" means a fuel used to power a motor vehicle that consists of one or more of the following:

47-1806.12(f)(1)(A) At least 85% ethanol;

47-1806.12(f)(1)(B) Natural gas;

47-1806.12(f)(1)(C) Compressed natural gas;

47-1806.12(f)(1)(D) Liquefied natural gas;

47-1806.12(f)(1)(E) Liquefied petroleum gas;

47-1806.12(f)(1)(F) Biodiesel, excluding kerosene;

47-1806.12(f)(1)(G) Electricity provided by a vehicle-charging station; or

47-1806.12(f)(1)(H) Hydrogen.

47-1806.12(f)(2) "Eligible applicant" means a resident who is an owner or lessee of a qualified alternative fuel vehicle refueling property or a qualified private residence.

47-1806.12(f)(3) "Qualified alternative fuel vehicle refueling property" means a property in the District that contains equipment available for use by the public for storing and dispensing alternative fuel, including charging electrically.

47-1806.12(f)(4) "Qualified private residence" means a property that is the dwelling of a person that has a vehicle-charging station.

(As added by [Act 20-424 \(D.C.B. 20-750\)](#), Laws 2014, approved September 23, 2014, subject to a 30-day congressional review period, and applicable October 1, 2014.)

District of Columbia State Tax Reporter Official Law Hierarchy, District of Columbia, Sec. 47-1806.13, Tax on residents and non-residents—Credits—Alternative fuel vehicle conversion credit

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District of Columbia Emergency and Temporary Acts begin at ¶94-265. CCH.



DISTRICT OF COLUMBIA CODE, 2001, DIVISION VIII GENERAL LAWS, TITLE 47 TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES, CHAPTER 18 INCOME AND FRANCHISE TAXES, Subchapter VI Tax on Residents and Nonresidents

47-1806.13(a) Beginning with the taxable year after December 31, 2013, through the taxable year ending December 31, 2026, there shall be allowed against the tax imposed by [Section 47-1806.03](#) a credit in the amount of 50% of the equipment and labor costs directly attributable to the cost to convert a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel, not to exceed \$19,000 per vehicle.

47-1806.13(b) The credit claimed under this section in any one tax year may not exceed the taxpayer's tax liability under [Section 47-1806.03](#) for that year. The credit shall not be refundable.

47-1806.13(c) For the purposes of this section, the term "alternative fuel" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(1\)](#).

(As added by [Act 20-424 \(D.C.B. 20-750\)](#), Laws 2014, approved September 23, 2014, subject to a 30-day congressional review period, and applicable October 1, 2014.)

District of Columbia State Tax Reporter Official Law Hierarchy, District of Columbia, Sec. 47-1807.10, Tax on corporations—Credits—Alternative fuel infrastructure credit

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District of Columbia Emergency and Temporary Acts begin at ¶94-265. CCH.



DISTRICT OF COLUMBIA CODE, 2001, DIVISION VIII GENERAL LAWS, TITLE 47 TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES, CHAPTER 18 INCOME AND FRANCHISE TAXES, Subchapter VII Tax on Corporations and Financial Institutions

47-1807.10(a) Beginning with the taxable year after December 31, 2013, through the taxable year ending December 31, 2026, there shall be allowed against the tax imposed on an eligible applicant by [Section 47-1807.02](#) a credit in the amount of 50% of the equipment and labor costs directly attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property.

47-1807.10(b) The equipment and labor costs for which a tax credit may be claimed under this section shall not include costs associated with the:

47-1807.10(b)(1) Purchase of land, or access to land, to be used as a qualified alternative fuel vehicle refueling property;

47-1807.10(b)(2) Purchase of an existing qualified alternative fuel vehicle refueling property; or

47-1807.10(b)(3) Construction or purchase of any structure.

47-1807.10(c) The credit claimed under this section in any one tax year may not exceed the taxpayer's tax liability under [Section 47-1807.02](#) for that year.

47-1807.10(d) If the amount of the tax credit permitted under this section exceeds the tax otherwise due under [Section 47-1807.02](#), the amount of the credit not used may be carried forward for up to 2 tax years. The credit shall not be refundable.

47-1807.10(e) If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit shall be forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

47-1807.10(f) For the purposes of this section, the term:

47-1807.10(f)(1) "Alternative fuel" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(1\)](#).

47-1807.10(f)(2) "Eligible applicant" means a corporation that is the owner or lessee of a qualified alternative fuel vehicle refueling property.

47-1807.10(f)(3) "Qualified alternative fuel vehicle refueling property" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(3\)](#).

(As added by [Act 20-424 \(D.C.B. 20-750\)](#), Laws 2014, approved September 23, 2014, subject to a 30-day congressional review period, and applicable October 1, 2014.)

District of Columbia State Tax Reporter Official Law Hierarchy, District of Columbia, Sec. 47-1807.11, Tax on corporations—Credits—Alternative fuel vehicle conversion credit

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DISTRICT OF COLUMBIA CODE, 2001, DIVISION VIII GENERAL LAWS, TITLE 47 TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES, CHAPTER 18 INCOME AND FRANCHISE TAXES, Subchapter VII Tax on Corporations and Financial Institutions

47-1807.11(a) Beginning with the taxable year after December 31, 2013, through the taxable year ending December 31, 2026, there shall be allowed against the tax imposed by [Section 47-1807.02](#) a credit in the amount of 50% of the equipment and labor costs directly attributable to the cost to convert a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel, not to exceed \$19,000 per vehicle.

47-1807.11(b) The credit claimed under this section in any one tax year may not exceed the taxpayer's tax liability under [Section 47-1807.02](#) for that year. The credit shall not be refundable.

47-1807.11(c) For the purposes of this section, the term "alternative fuel" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(1\)](#).

(As added by [Act 20-424 \(D.C.B. 20-750\)](#), Laws 2014, approved September 23, 2014, subject to a 30-day congressional review period, and applicable October 1, 2014.)

District of Columbia State Tax Reporter Official Law Hierarchy, District of Columbia, Sec. 47-1808.10, Tax on unincorporated business—Credits—Alternative fuel infrastructure credit

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District of Columbia Emergency and Temporary Acts begin at ¶94-265. CCH.



DISTRICT OF COLUMBIA CODE, 2001, DIVISION VIII GENERAL LAWS, TITLE 47 TAXATION, LICENSING, PERMITS, ASSESSMENTS, AND FEES, CHAPTER 18 INCOME AND FRANCHISE TAXES, Subchapter VIII Tax on Unincorporated Businesses

47-1808.10(a) Beginning with the taxable year after December 31, 2013, through the taxable year ending December 31, 2026, there shall be allowed against the tax imposed on an eligible applicant by [Section 47-1808.03](#) a credit in the amount of 50% of the equipment and labor costs directly attributable to the purchase and installation of alternative fuel storage and dispensing or charging equipment on a qualified alternative fuel vehicle refueling property, not to exceed \$10,000 per qualified alternative fuel vehicle refueling property or per vehicle-charging station.

47-1808.10(b) The equipment and labor costs for which a tax credit may be claimed under this section shall not include costs associated with the:

47-1808.10(b)(1) Purchase of land, or access to land, to be used as a qualified alternative fuel vehicle refueling property;

47-1808.10(b)(2) Purchase of an existing qualified alternative fuel vehicle refueling property; or

47-1808.10(b)(3) Construction or purchase of any structure.

47-1808.10(c) The credit claimed under this section in any one tax year may not exceed the taxpayer's tax liability under [Section 47-1808.03](#) for that year.

47-1808.10(d) If the amount of the tax credit permitted under this section exceeds the tax otherwise due under [Section 47-1808.03](#), the amount of the credit not used may be carried forward for up to 2 tax years. The credit shall not be refundable.

47-1808.10(e) If the alternative fuel storage and dispensing equipment or charging equipment on a qualified alternative fuel vehicle refueling property is no longer used to dispense or sell alternative fuel to the public, any unused tax credit shall be forfeited and the taxpayer may not claim a tax credit for the portion of the tax year after the date on which the alternative fuel storage and dispensing equipment was no longer used to dispense or sell alternative fuel to the public.

47-1808.10(f) For the purposes of this section, the term:

47-1808.10(f)(1) "Alternative fuel" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(1\)](#).

47-1808.10(f)(2) "Eligible applicant" means an unincorporated business that is the owner or lessee of a qualified alternative fuel vehicle refueling property.

47-1808.10(f)(3) "Qualified alternative fuel vehicle refueling property" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(3\)](#).

(As added by [Act 20-424 \(D.C.B. 20-750\)](#), Laws 2014, approved September 23, 2014, subject to a 30-day congressional review period, and applicable October 1, 2014.)

District of Columbia State Tax Reporter Official Law Hierarchy, District of Columbia, Sec. 47-1808.11, Tax on unincorporated business—Credits—Alternative fuel vehicle conversion credit

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47-1808.11(a) Beginning with the taxable year after December 31, 2013, through the taxable year ending December 31, 2026, there shall be allowed against the tax imposed by [Section 47-1808.03](#) a credit in the amount of 50% of the equipment and labor costs directly attributable to the cost to convert a motor vehicle licensed in the District that operates on petroleum diesel or petroleum derived gasoline to a motor vehicle that operates on an alternative fuel.

47-1808.11(b) The credit claimed under this section in any one tax year may not exceed the taxpayer's tax liability under [Section 47-1808.03](#) for that year. The credit shall not be refundable.

47-1808.11(c) For the purposes of this section, the term "alternative fuel" shall have the same meaning as provided in [Section 47-1806.12\(f\)\(1\)](#).

(As added by [Act 20-424 \(D.C.B. 20-750\)](#), Laws 2014, approved September 23, 2014, subject to a 30-day congressional review period, and applicable October 1, 2014.)