

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.

STATE OF DELAWARE

Electric Vehicle Supply Equipment Rebate

Short Description: Delaware is offering a rebate of 50% of the cost of Level 2 chargers used for commercial or residential electric vehicle charging stations, up to \$500.

Beneficiary: Delaware residents or businesses who purchase Level 2 Electric Vehicle Supply Equipment

Type of Incentive: Cash Rebate

Effective Dates: Eligible electric vehicle charging stations must be purchased after July 1, 2018 to qualify for a rebate under this iteration of the program.

Value of Benefit: Through December 31, 2019, \$500 is available for each qualified Level 1 or Level 2 EVSE. As of November 1, 2016, the rebate amounts is 50% of the cost of a Level 2 residential charging station up to \$500.

Full Description: As part of the Delaware Clean Transportation Incentive Program, the Delaware Department of Natural Resources and Environmental Control offers rebates for new EVSE purchased for use at commercial and residential locations. Through December 31, 2019, \$500 is available for each qualified Level 1 or Level 2 EVSE. As of July 1, 2018, rebate amounts are 50% of the cost of a residential charging station, and up to 75% of the cost of a commercial or workplace charging station. Eligible applicants include Delaware residents, businesses, organizations, and government entities. Rebates are limited to five EVSE per fleet and one EVSE per individual.

State Statutory references: Not applicable

Other Link(s):

AFDC Website: <https://afdc.energy.gov/laws/11639>

Delaware Electric Vehicle Charging Equipment Rebate Website: <https://dnrec.alpha.delaware.gov/energy-climate/clean-transportation/ev-charging-equipment-rebates/>

Contact Info: Andrea Kreiner (302) 735-3480

Delaware Electric Vehicle Charging Station Rebate Program: Description and Guidance

July 1, 2018- December 31, 2019- Funding Round 3

Purpose

The purpose of the Electric Vehicle Charging Station Rebate Program is to provide incentives for Delaware residents, businesses, and workplaces to purchase AC Level 2 electric vehicle charging equipment (EVSE) to encourage the deployment of electric vehicles throughout the state. This program is aligned with Delaware's commitment to innovation in the transportation sector, reducing Delaware's reliance on foreign oil, and improving Delaware's air quality. For more information on the clean vehicle rebate program and other rebate programs for the deployment of alternative fuel vehicles, please visit: www.de.gov/cleantransportation.

Program

Rebates of up to \$5,000 are available for AC Level 2 Electric Vehicle Charging Stations (EVSEs) for residential, commercial, and workplace locations. Level 1, Level 3, and DC Fast charging stations are not eligible under this program.

The rebate amounts available under this program are as follows:

- Residential: 50% of the cost of the EVSE up to \$500
- Commercial: 75% of the cost of the EVSE up to \$2,500
- Workplace*: 75% of the cost of the EVSE up to \$5,000

*Eligible applicants for the workplace EVSE rebates include employers with 15 or more employees in a non-residential place of business.

Program Deadlines

Eligible electric vehicle charging stations must be purchased or leased between July 1, 2018 and December 31, 2019. All rebate applications must be postmarked before January 15, 2020 in order to be eligible for the program. The program will continue until all funding has been exhausted or until December 31, 2019, whichever comes first.

Charging stations purchased between November 1, 2016 and June 30, 2018 (11:59 pm EST) are eligible for rebates under Funding Round 2 of the program. More information on this program can be found at www.de.gov/cleantransportation.

Applicant Eligibility

The following individuals and entities are eligible for rebates under the Delaware Electric Vehicle Charging Station Rebate Program:

- Delaware residents;
- Businesses, non-profit organizations, or other organizations with both a physical address in Delaware and a Delaware business license;
- State agencies or departments, municipal governments, or county governments in the State of Delaware or;
- Active duty military members stationed in Delaware with a temporary Delaware residential address but with permanent residency in another state.

Charging Station Eligibility

- This rebate is towards the physical charging station only.
- Only Level 2 Charging Stations are eligible for a rebate
 - AC Level 2 chargers provide electricity to the Electric Vehicle by 240 volts (typical in residential applications) or 208 volts (typical in commercial applications). Level 2 chargers require the installation of a charging station and require a dedicated circuit of 20-100 amperes.
- The following are **not** eligible for this rebate:
 - Installation of charging station
 - 240 V outlets and outlet installation (i.e. NEMA outlets)
 - Construction costs
 - Electrician services
 - Costs of conduit and concrete
 - Site improvements
 - Shipping
 - Taxes
 - Real Property

Application Process

To apply for a rebate under the Electric Vehicle Charging Station Rebate Program, please download an application and submit the completed application via email to DNREC.Transportation@state.de.us or via mail to The Delaware Division of Climate, Coastal, and Energy, 100 W. Water Street, Energy & Climate – Suite 5A, Dover, DE 19904. Applications may be scanned and emailed to DNREC.Transportation@state.de.us or mailed to the mailing address above.

All applicants are required to submit the following documentation:

- A complete Electric Vehicle Charging Station Rebate application and,
- A proof of residency or operation in the state of Delaware:
 - A copy of the applicant's driver's license, or
 - A copy of a military proof of service letter, or
 - A copy of an applicant's Delaware business license
- A copy of the charging station sales slip
- Electronic W-9 form (see below)

Individuals who do not have a Delaware driver's license will be required to provide a legible copy of a current alternate unique identifier, such as proof of Delaware residency in the form of a utility or cable bill within the last 3 months, a copy of the current DMV registration of the vehicle, a signed, dated, and

notarized residential rental agreement, or other valid form of Delaware residency as approved by DNREC.

In order for applicants to receive a rebate, the applicant **MUST** submit a W-9 form ONLINE [at https://esupplier.erp.delaware.gov](https://esupplier.erp.delaware.gov). Any W-9 forms submitted with an application will be shredded immediately. Applications will not be processed without this documentation.

Additional Guidelines

- Documents submitted should be legible and complete, with all necessary supporting documents. All incomplete or illegible documents will be returned to the applicant, leading to delays in rebate processing time.
- Rebates are limited to one rebate per eligible charging station. DNREC reserves the right to limit the number of rebates given to an individual or business based upon funding limitations.
- Eligible new electric vehicle chargers must be purchased between July 1, 2018 and December 31, 2019
- Electric vehicle chargers must be installed in the State of Delaware.
- Dual headed charging stations and/or charging stations with the capability of charging multiple vehicles at one time are considered two charging stations under the Electric Vehicle Charging Station Rebate Program.
- DNREC, or an authorized representative, may contact you in the future regarding charging behavior, as well as overall electric vehicle driver satisfaction.
- The Delaware Division of Climate, Coastal, and Energy reserves the right to suspend or extend the program at any time based on availability of funding. The program will continue until all funding has been exhausted or December 31, 2019, whichever comes first. The Delaware Division of Climate, Coastal, and Energy may extend the program if additional funding is available.

Taxability of Rebates

This rebate may be considered taxable income by the U.S. Internal Revenue Service and the Delaware Department of Revenue. It shall be the sole responsibility of the recipient, individually, to seek professional advice and determine the tax consequences of this rebate.

Frequently Asked Questions

Please visit www.de.gov/cleantransportation to see a list of Frequently Asked Questions. If you have additional questions, please email DNREC.Transportation@state.de.us