

## STATE OF GEORGIA

# Income Tax Credit for Electric Vehicle Purchase

**Short Description:** Income tax credit of \$0 - \$5,000 for the purchase or lease of an electric vehicle

**Beneficiary:** Purchaser or leasee of a qualified electric vehicle registered in the State of Georgia

**Type of Incentive:** Non-refundable income tax credit

**Effective Dates:** Current benefit, no sunset date

**Value of Benefit:** Income tax credit of 20% of the cost of purchasing an electric vehicle, up to a maximum credit of \$5,000. To receive the credit, a taxpayer must fill out the Georgia "Zero Emission Vehicle Certification Form."

### **Full Description:**

An income tax credit is available for up to 20% of the cost to purchase or lease a ZEV, or \$5,000, whichever is less. ZEV's include battery only electric vehicles (48-7-40.16(a)(7)). The credit cannot exceed the taxpayer's income tax liability, but any portion of the credit not used in the year the ZEV is purchased or leased may be carried over for up to five additional years (48-7-40.16(b)). The vehicle must be registered in the state of Georgia.

All claims for credit granted must be accompanied by a certification approved by the Environmental Protection Division of the Department of Natural Resources, and made only by a taxpayer who is the owner of the new clean fueled vehicle, as evidenced by the certificate of title issued for such vehicle. However, if a new clean fueled vehicle is leased to a taxpayer at retail, the taxpayer who is the lessee is entitled to claim the credit. Furthermore, only one taxpayer shall be eligible to claim any of the credit (48-7-40.16(e)(3)).

### **State Statutory references:**

- Georgia Statute 48-7-40.16(b) (reproduced below)
  - <http://www.lexis-nexis.com/hottopics/gacode/default.asp>

### **Other Link(s):**

- <http://www.afdc.energy.gov/afdc/laws/law/GA/5180> (AFDC website)

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## § 48-7-40.16 -- Low—emission vehicles; tax credit.

(a) As used in this Code section, the term:

- (1) "Alternative fuel" means methanol, denatured ethanol, and other alcohols; mixtures containing 85 percent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal derived liquid fuels; fuels other than alcohol derived from biological materials; and electricity, including electricity from solar energy.
- (2) "Clean fueled vehicle" means a motor vehicle which has been certified by the Environmental Protection Agency to meet, for any model year, a set of emission standards that classifies it as a low-emission vehicle or zero emission vehicle.
- (3) "Conventionally fueled vehicle" means a motor vehicle which is fueled solely by a petroleum based fuel such as gasoline or diesel.
- (4) "Converted vehicle" means a motor vehicle that is retrofitted so that it is fueled solely by an alternative fuel and which meets the emission standards set forth for that class of low-emission vehicles as defined under rules and regulations of the Board of Natural Resources applicable to clean fueled vehicles, as amended, when operating on such alternative fuel, or which meets the emission standards set forth for zero emission vehicles as defined under rules and regulations of the Board of Natural Resources.
- (5) "Low-emission vehicle" means a motor vehicle which is fueled solely by an alternative fuel and which meets emission standards as defined under rules and regulations of the Board of Natural Resources applicable to clean fueled vehicles classified as low-emission vehicles, as amended, when operating on such alternative fuel.
- (6) "Motor vehicle" means any self-propelled vehicle designed for transporting persons or property on a street or highway that is registered by the Department of Revenue, except vehicles that are defined as "low-speed vehicles" in paragraph (25.1) of Code Section 40-1-1 .
- (7) "Zero emission vehicle" means a motor vehicle which has zero tailpipe and evaporative emissions as defined under rules and regulations of the Board of Natural Resources applicable to clean fueled vehicles, as amended, and shall include an electric vehicle whose drive train is powered solely by electricity, provided said electricity is not provided by any on-board combustion device.

(b) A tax credit is allowed against the tax imposed under this article to a taxpayer for the purchase or lease of a new low-emission vehicle or zero emission vehicle that is registered in the State of Georgia. The amount of the credit shall be:

- (1) For any new low-emission vehicle, 10 percent of the cost of such vehicle or \$2,500.00, whichever is less; and
- (2) For any new zero emission vehicle, 20 percent of the cost of such vehicle or \$5,000.00, whichever is less.

(c) A tax credit is allowed against the tax imposed under this article to a taxpayer for the conversion of a conventionally fueled vehicle to a converted vehicle that is registered in the State of Georgia. The amount of the credit shall be equal to 10 percent of the cost of conversion, not to

exceed \$2,500.00 per converted vehicle.

**(d)** A tax credit is allowed against the tax imposed under this article to any business enterprise for the purchase or lease of each electric vehicle charger that is located in the State of Georgia. The amount of the credit shall be 10 percent of the cost of the charger or \$2,500.00, whichever is less.

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

- (1)** All claims for any credit provided by subsection (b) of this Code section shall be:
  - (A)** Accompanied by a certification approved by the Environmental Protection Division of the Department of Natural Resources; and
  - (B)** Made only by a taxpayer who is the owner of a new clean fueled vehicle, as evidenced by the certificate of title issued for such vehicle; provided, however, that if a new clean fueled vehicle is leased to a taxpayer at retail, the taxpayer who is the lessee shall be entitled to claim the credit; provided, further, that only one taxpayer shall be eligible to claim any credit provided by subsection (b) of this Code section;
- (2)** All claims for any credit provided by subsection (c) of this Code section must be accompanied by a certification issued by the Environmental Protection Division of the Department of Natural Resources;
- (3)** All claims for any credit provided by subsection (d) of this Code section shall be:
  - (A)** Accompanied by a certification issued by the seller where the new electric vehicle charger was purchased or leased; and
  - (B)** Made only by a taxpayer who is the ultimate purchaser or lessee of a new electric vehicle charger at retail;
- (4)** Any credit claimed under this Code section but not used in any taxable year may be carried forward for five years from the close of the taxable year in which a new clean fueled vehicle was purchased or leased or a conventionally fueled vehicle was changed into a converted vehicle, provided that the applicable certification required in paragraph (1) or (2) of this subsection accompanies any such claim;
- (5)** In no event shall the amount of any tax credit provided in this Code section exceed the taxpayer's income tax liability; and
- (6)** Tax credits authorized in this Code section shall be granted to a taxpayer who purchased or leased and placed in service in Georgia a new low-emission vehicle or zero emission vehicle, which also is a low-speed vehicle, but only if such low-speed vehicle was placed in service during the taxable year ending December 31, 2001. For purposes of this paragraph, the term "low-speed vehicle" means a low-speed vehicle as defined in paragraph (25.1) of Code Section 40- 1-1. Any claim for such credit must be accompanied by a manufacturer's statement of origin issued to a dealer registered in Georgia which certifies that the low-speed vehicle was manufactured in compliance with those federal motor vehicle safety standards set forth in 49 C.F.R. Section 571.500 and in effect on January 1, 2001, as well as any other documentation deemed necessary by the commissioner to establish the date that delivery was made and such vehicle was placed in service. A taxpayer shall only be eligible to claim such credit with respect to a single low-speed vehicle.

**(f)** The state revenue commissioner shall be authorized to adopt rules and regulations to provide for the administration of any tax credit provided by this Code section.

**(g)** The Board of Natural Resources shall be authorized to adopt rules and regulations to provide for:

- (1)** The specific standards and requirements for low-emission vehicles, zero emission vehicles, and converted vehicles and electric vehicle chargers which shall be consistent with the terms of this Code section;
- (2)** An approved certification form which certifies the purchase or lease of a new clean fueled vehicle that is qualified for a tax credit provided by this Code section;
- (3)** The certification of any converted vehicle that is qualified to claim a tax credit provided

by this Code section; and

**(4)** An approved certification form which shall be issued by the seller which certifies the purchase or lease of a new electric vehicle charger that is qualified for a tax credit provided by this Code section.

(§ 48-7-40.16 enacted by L. 1998, Act 982, § 1; amended by L. 2000, Act 741, § 1; L. 2001, Act 26, § 1; L. 2002, Act 500, § 1; Act 501, §§ 14, 15; L. 2003, Act 343, § 6; L. 2005, Act 68, § 29-5.)

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## Georgia Revenue Quarterly 07/01/2003 No. July 2003,

**Date Issued:** 07/01/2003

**Tax Type(s):** Sales and Use Tax, Corporate Income Tax, Cigarette, Alcohol & Miscellaneous Taxes, Personal Income Tax, Real Property

### Graham Appointed Revenue Commissioner

Bart L. Graham was sworn in as the Georgia Department of Revenue Commissioner by Governor Sonny Perdue on June 12.

The new Commissioner most recently served as Georgia's Deputy Chief Financial Officer. He assisted in developing legislative agendas for state agencies and a long-term financial strategy for the state.

Prior to that appointment, Commissioner Graham served as chief financial officer for then Governor-elect Perdue's Transition to the New Georgia, Inc., where his responsibilities included finance, banking, contract negotiations, accounting, taxes, audit and risk management.

Formerly Graham was chief financial officer and corporate secretary at Seventh Wave Technology, Inc. and chief financial officer of Bank Atlanta.

During his tenure with Seventh Wave Technology and Bank Atlanta, Graham was also a partner with Tatum CFO Partners, LLP. Prior to this, Graham was Senior Vice President - Syndications of Wachovia Capital Markets.

Graham began his career with Wachovia Bank where he spent eight years as a corporate banker with market responsibilities around the southeast United States.

Commissioner Graham graduated with honors earning a Bachelor of Science degree in Business Administration in Finance. He also has a Masters of Business Administration in Finance. Both degrees are from The University of Tennessee - Knoxville. He and his wife Susan have two children, a daughter and a son.

Commissioner Graham replaces T. Jerry Jackson who joined the law firm Troutman Saunders in Atlanta.

### 2003 Legislative Tax Summary

#### Summation H.B. 43

**Section 2 — Annual Income Tax Conformity Provision - Effective June 4, 2003.** This section

amends O.C.G.A. § 48-1-2 to update the definition of the Internal Revenue Code of 1986 from Jan. 1, 2002 to Jan. 1, 2003. This update includes all applicable provisions of federal tax legislation signed into law during 2002 (as they relate to the computation of federal adjusted gross income and federal taxable income), except it specifically excludes the 30 percent bonus depreciation and any net operating loss changes passed in 2002 by the federal government. Section's provisions are applicable to taxable years beginning on or after Jan. 1, 2003.

**Section 3 - Remittance of Withholding Taxes via Electronic Funds Transfer - Effective June 4, 2003.** This section amends O.C.G.A. § 48-7-32. . It requires employers, who withhold taxes in excess of \$50,000 for the yearly 12-month look back period ending the preceding June 30, to remit the taxes via electronic funds transfer. This is similar to federal requirements. Employers are required to remit withholding taxes required to be withheld via electronic funds transfer depending upon the day of the week the payday occurs. If the payday occurs on Wednesday, Thursday, or Friday, the employer must remit the taxes on or before the following Wednesday. If the payday occurs on Saturday, Sunday, Monday or Tuesday, the employer must remit the taxes on or before the following Friday. If an employer's withholding taxes exceed \$100,000 for the payday, the taxes must be remitted the following banking day. Section's provisions are applicable to all calendar quarters beginning on or after April 1, 2004.

**Section 4 — Increase in Retirement Exclusion - Effective Jan. 1, 2006.** This section increases the retirement exclusion currently allowed pursuant to O.C.G.A. § 48-7-27(a)(5)(A). . For taxable years beginning on or after Jan. 1, 2006 and prior to Jan. 1, 2007, the retirement exclusion increases from \$15,000 to \$25,000. For taxable years beginning on or after Jan. 1, 2007 and prior to Jan. 1, 2008, the retirement exclusion increases to \$30,000 and increases to \$35,000 for taxable years beginning on or after Jan. 1, 2008.

**Section 5 — Combat Zone Income Exclusion - Effective June 4, 2003.** This section of the bill includes provisions also contained in H.B. 383. It excludes income received by a member of the National Guard or any reserve component of the armed services stationed in a combat zone pursuant to military orders. This section is applicable to all taxable years beginning on or after Jan. 1, 2003.

**Section 6. — Low Emission Vehicle Credit - Effective June 4, 2003.** This section adjusts the amount of the low-emission and zero- emission vehicle tax credits.

- Previously, a low-emission vehicle was allowed a credit of \$2,500. Now a credit of the lesser of 10 percent of the cost of the vehicle or \$2,500 is allowed.
- Previously, a zero-emission vehicle was allowed a credit of \$5,000. Now a credit of the lesser of 20 percent of the cost of the vehicle or \$5,000 is allowed.
- Previously, a credit up to \$2,500 was allowed for the conversion of a vehicle. Now the credit allowed is 10 percent of the cost of conversion, not to exceed \$2,500 per converted vehicle.
- Previously, a business enterprise was eligible for a credit of \$2,500 for the purchase of an electric vehicle charger. Now the credit allowed is the lesser of 10 percent of the cost of the charger or \$2,500.

This section is applicable to all taxable years beginning on or after Jan. 1, 2003.

**Section 7 — Headquarters Credit - Effective June 4, 2003.** This section of the bill enhances the headquarters job tax credit by allowing more companies with several subsidiaries to qualify and by lowering the current new headquarters job creation requirement from 100 to 50. The credit is \$2,500 per job or \$5,000 per job if the average pay is 200 percent above the county average wage. The credit is first used to offset any income tax liability. Excess credit can be used to offset employee withholding taxes. Unused tax credits have a 10-year carry forward. This section of the bill is applicable to taxable years beginning on or after Jan. 1, 2003.

**Section 8 — Mega Project Tax Credits. Effective June 4, 2003.** This section of the bill creates new code sections, which create tax credits for manufacturers.

Creates Code Section 48-7-40.2 4, which provides a job tax credit of \$5,250 per job for five years to a business enterprise that creates a minimum of 1,800 new eligible full-time jobs and purchases or acquires a minimum of \$450 million in qualified investment property for a new manufacturing facility by the close of the sixth taxable year following the withholding start date. The maximum number of jobs for which credit can be taken is 3,300. Taxpayers failing to meet any yearly requirements forfeit 20 percent of all credits provided by this Code section. No other credits can be taken with respect to the project except for retraining and that credit can only be taken more than five years after the manufacturing facility first becomes operational.

Creates Code Section 48-7-40.2 5 which provides an incentive for manufacturers, who operated a manufacturing facility in Georgia for at least three years and spend \$800 million on a new manufacturing facility in Georgia. There is also a requirement that the number of full-time employees equal or exceed 1,800. However, these do not have to be new jobs to Georgia. The benefit awarded to a manufacturer is a credit against taxes equal to six percent of the cost of all qualified investment property purchased or acquired. The total credit allowed is limited to \$50 million. The credit offsets any income tax and any excess is allowed as a credit to offset withholding taxes. There is a 15-year carry forward of any unused tax credit. This section of the bill is applicable to taxable years beginning on or after Jan. 1, 2003.

**Section 9 — Change in Threshold for Remitting Withholding Taxes - Effective June 4, 2003.**

This section of the bill adjusts the threshold for employers who remit withholding taxes on a monthly basis. Employers who withhold tax equal to \$50,000 or less for the yearly 12-month look back period ending the preceding June 30 are required to file and remit taxes on the 15<sup>th</sup> day of the following month. This section of the bill is applicable to all calendar quarters beginning on or after April 1, 2004.

**Sections 10, 14, 15, 16 and 17 — Payment of Second Motor Fuel Tax and One Percent State Sales Tax - Effective Jan. 1, 2004.**

**Section 10** defines the four percent Prepaid State Tax as being the three percent second motor fuel tax and the one percent state sales tax on motor fuels. That it shall not include any of the local sales taxes on motor fuels

**Section 14** eliminates the "estimated sales tax" requirement from retail dealers who primarily sell motor fuel and remit the Prepaid State Tax to their wholesale motor fuel distributor.

**Section 15** removes the three percent vendors' compensation allowance from the Prepaid State Tax.

**Section 16** defines the Prepaid State Tax in the motor fuel law ( OCGA 48-9-14). . It imposes the collection and payment of the prepaid state tax on the distributor. It authorizes the Revenue Commissioner to calculate on a semiannual basis the rate of prepaid tax at four percent of the statewide average retail price by motor fuel type as compiled by the Energy Information Agency of the United States Department of Energy, the Oil Pricing Information Service, or a similar reliable published index excluding state and local taxes. If the retail price changes by 25 percent or more within a semiannual period, the Commissioner shall issue a revised prepaid state tax rate for the remainder of that period. Finally, this section establishes that the motor fuel distributor shall collect the tax at the same time the 7.5 cents per gallon tax (1<sup>st</sup> motor fuel tax) is collected.

**Section 17** establishes the penalties and interest for the Prepaid State Tax in the motor fuel law.

**Section 11 — Prescription Contact Lenses - Effective June 4, 2003.** This section of the bill amends OCGA 48-8-3(47) to provide for a sales tax exemption on free samples of prescription contact lenses not intended for resale distributed by the manufacturer to licensed dispensers.

**Section 12. — Sales Tax Holiday; Aquarium Construction - Effective June 4, 2003.** This section of the bill incorporates the provisions of HB 542 and amends OCGA 48-8-3(75) to provide for a sales tax holiday from July 31 through August 3, 2003 for clothes, computers and accessories, and school

supplies. The section also provides for a new exemption on tangible personal property that is sold to be or is used in the construction of an aquarium owned or operated by an organization that is exempt from taxation under Section 501(c)(3) of the Internal Revenue Code . The exemption for the aquarium is effective June 4, 2003 until Jan. 1, 2007.

**Section 13 — Technical Correction for Local Tax - Effective June 4, 2003.** This section of the bill amends O.C.G.A. 48-8-6 by providing a technical correction to change the type of Special Purpose Tax that could exclude MARTA tax from the two-percent local county tax limitation.

**Sections 18 through 39 and Sections 42 through 44 - Tobacco Tax - Effective July 1, 2003.** These sections of the bill add a definition of loose or smokeless tobacco and subject loose or smokeless tobacco to the excise tax on tobacco as follows:

- **Little cigars** — increased from 2 mills (\$.002) each to 2 1/2 mills (\$.0025) each
- **Other cigars** — increased from 13 percent to 23 percent of the wholesale cost price
- **Cigarettes** — increased from 12¢ to 37¢ per pack of 20 cigarettes
- **Cigarettes** — increased from 15¢ to 46.25¢ per pack of 25 cigarettes
- **Loose or smokeless tobacco** — creates a new tax of 10 percent of the wholesale cost price

Bill adds a penalty of \$25 per individual container of non taxpaid loose or smokeless tobacco being transported in Georgia that is not supported by the appropriate invoices or delivery tickets.

**Sections 40 and 41 - Implementation of Investments of Certified Capital Companies and Earning of Premium Tax Credits** - These sections of the bill change the effective date of the implementation of Chapter 18 of Title 48 from March 1, 2003 until July 1, 2004. Changes the effective date for which credits can be taken against the state insurance premium tax liability from July 1, 2005 to July 1, 2007.

**Sections 45. and 46 - Homeowners Tax Relief Grant** - These sections of the bill amend Code Sections 36-89-2 and 36-89-3. Each year, the general assembly shall appropriate to the Department of Revenue funds to provide homeowner tax relief grants at least at the same level specified in the Fiscal Year 2004 General Appropriations Act.

## Property Tax

**H.B. 290 — Riverside or Streamside Land - Effective Jan. 1, 2004.** Bill amends: O.C.G.A. 48-5-7.4. . Bill extends the current use assessment for ad valorem taxation for bona fide conservation use property to undeveloped riverside or streamside lands within buffer zones established by law or local ordinance and within which land disturbing activity is prohibited.

Bill further amends O.C.G.A. 48-8-6(b) which limits any specific excise tax on prepared food and beverages not to exceed two percent.

**H.B. 413 — Storm Water Wetlands - Effective Jan. 1, 2004.** Bill amends O.C.G.A.48-5-7.4. . Bill extends preferential assessment of bona fide conservation use treatment to property which has been certified by the Department of Natural Resources as land constructed storm-water wetlands of the free-water surface.

**H.B. 506 — Manufactured Homes/Mobile Homes - Effective May 31, 2003.** Bill Amends O.C.G.A. 8-2-180-191. . Bill provides a specific procedure for manufactured housing, which is normally considered personal property unless it is or is to be permanently affixed to land, to become real property and vice versa. It also specifies that a manufactured home that has been classified as real property under this section shall not be a part of the mobile home class of property and instead shall be classified as real property on the tax digest.

**H.B. 527 — Farm Equipment in Inventory for Resale - Effective Jan. 1, 2004.** Bill amends O.C.G.A. 48-5-504. . Bill declares that self-propelled farm equipment held in inventory by a dealer for sale or resale to be a separate class of property not subject to ad valorem tax.

**H.B. 531 — Environmentally Contaminated Property - Effect May 14, 2003.** Bill amends O.C.G.A. 48-5-2 and 48-5-7.6 . Bill provides for the preferential assessment of environmental and contaminated property by freezing the value for 10 years as an incentive for developers to cleanup and return the property to the tax rolls. This bill also allows an owner to recoup against taxes due certain eligible brownfield costs.

**H.B. 748 — Enterprise Zones - Effective July 1, 2003.** Bill amends O.C.G.A. 36-88-3. . Bill extends special tax treatment for property declared an enterprise zone to retail businesses and includes property set aside primarily for day-care activities.

**S.B. 97 — Real Estate Transfer Tax - Effective July 1, 2003.** Bill amends O.C.G.A. 48-6-2. . Bill takes the responsibilities previously handled by the Revenue Commissioner regarding the collecting and distributing of the real estate transfer tax and gives it to the Clerk of Superior Court. Bill allows internal real estate transfers to be exempt from the real estate transfer tax. This bill further permits the real estate transfer tax to be made on a form or in electronic format prescribed by the Revenue Commissioner. The determinations as to whether the real estate transfer tax is due and/or payable still remains with the Department of Revenue.

**S.B. 277 — Conservation Use Covenant Property - Effective July 1, 2003.** Bill amends O.C.G.A. 45-5-7.4. . Bill allows conservation use covenant property to be renewed in the ninth year of the covenant for an additional 10 years to prevent any lapse in agreement.

## Income Tax

**H.B. 383 - Military Income Earned in a Combat Zone — Effective May 30, 2003.** Bill amends O.C.G.A. § 48-7-27. . Bill contains identical verbiage as reflected in Section 5 of House Bill 43.

**H.B. 468 - Underpayment of Estimated Tax Penalty — Effective June 2, 2003.** Bill amends O.C.G.A. § 48-7-120. . Bill changes the computation of the penalty for the underpayment of estimated tax so that it more closely follows the federal computation. Bill is applicable to taxable years beginning on or after Jan. 1, 2003.

**H.B. 469 - Claim for Refund Filing Date — Effective June 2, 2003.** Bill amends O.C.G.A. § 48-2-35. . Bill extends the time to file a claim for an income tax refund to three years from the later of the date of the payment of the tax or the due date of the income tax return (including extensions which have been granted). Bill is applicable to taxable years beginning on or after Jan. 1, 2003. Claims for refunds for taxes paid for taxable years 2002 and prior will continue to be subject to the prior laws.

**H.B. 504 - Claim for Refund — Effective May 30, 2003.** Bill amends O.C.G.A. § 48-2-35. . The income tax portion of this bill prohibits the filing of a refund claim or lawsuit with respect to a refund claim on behalf of a class of taxpayers who are similarly situated. Bill applies to all claims for refunds filed or actions for refunds brought pursuant to Code Section 48-2-35 before, on, or after such effective date.

**H.B. 537 - Housing Tax Credits - Effective May 30, 2003.** Bill amends ( O.C.G.A. § 33-1-18. . Bill corrects a typographical error in previous legislation which added insurance companies to those eligible to use the Georgia low income housing tax credit.

**H.B. 556 - Augmentation of Commissioner's Powers — Effective June 2, 2003.** Bill amends O.C.G.A. §§ 48-3-29 , 48-2-54.1 , 48-7-56, and 48-7-80. Bill gives the Revenue Commissioner the authority to publish in the media or on the Internet for public access any or all information with respect to executions issued for the collection of any tax, fee, license, penalty, interest, or collection costs due

the state which are recorded on the public records of any county. Section 2 of the bill grants the Revenue Commissioner the authority to charge the taxpayer's account with the costs or fees charged to the State by the United States Treasury Financial Management System for offsetting federal refund claims against any tax liability due to the state by the taxpayer. Sections 3 and 4 of the bill allow individual taxpayers that file returns electronically to file and remit any tax due on or before the due date allowed under the Internal Revenue Code of 1986 as it existed on or after Jan. 1, 2003.

**S.B. 247 - Georgia Green Space Trust Fund — Effective May 30, 2003.** Bill amends O.C.G.A. § 36-22-4. . Bill allows contributions to the Georgia Green Space Trust Fund on an income tax return. Taxpayer can donate all or any part of any tax refund due, by authorizing a reduction in the refund check. Taxpayers can also contribute any amount over and above any amount of tax owed by adding that amount to the their payment. This bill is applicable for income tax return years beginning on or after Jan. 1, 2004

## Sales And Use Tax

**H. B. 148 - Liquid Petroleum - Effective July 1, 2003.** Bill amends O.C.G.A. § 48-8-3. . Bill provides a new sales tax exemption on the sales of liquid petroleum or other fuels used in structures in which nursery products are raised for resale.

**H.B. 189 - Carpet Samples - Effective May 30, 2003.** Bill amends O.C.G.A. § 48-8-39. . Bill defines the fair market value of carpet samples when these products are given away.

**House Resolution 261** establishes a House Study Committee on Sales Tax Simplification to review the issues related to the national Streamlined Sales Tax Project. The Committee is to recommend any action or legislation that is deemed necessary for Georgia to become a participate or implementing state in the project.

## Last Issue

This will be the last printed issue of the Revenue Quarterly. Future issues can either be received by e-mail or viewed on-line at the Department's web site [www.gatax.org](http://www.gatax.org). If you would like to receive future issues via e- mail, please submit your e-mail address to [cwwilley@gatax.org](mailto:cwwilley@gatax.org)

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# Georgia Department of Natural Resources

Environmental Protection Division

Mobile and Area Source Program - Low Emissions Vehicle Certification

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## LEV/ZEV and Electric Vehicle Charger Tax Credit Fact Sheet

The State of Georgia is offering the following tax credits:

1. Alternative Fuel Low-Emission Vehicle (LEV): the allowable credit is the lesser of 10% of the vehicle cost or \$2,500 for the purchase or lease of a new low-emission vehicle that is fueled solely by an alternative fuel.
2. Converted Vehicle: Lesser of 10% of the conversion cost or \$2,500 tax credit for a vehicle to be converted to run solely on an alternative fuel and meets the standards for a low-emission vehicle.
3. Zero Emission Vehicle (ZEV): the lesser of 20% of the vehicle cost or \$5,000 tax credit is allowed for the purchase or lease of a new zero emission vehicle provided the vehicle does not receive its electricity from an on-board combustion device.
4. Electric Vehicle Charger: the lesser of 10% of the vehicle cost or \$2,500 tax credit is allowed for the purchase and installation of qualified electric vehicle charger. This tax credit applies only to business enterprises.

**Any of these tax credits that are claimed but that are not used in any taxable year may be carried forward for five years from the close of the taxable year in which the vehicles were purchased or converted. In no event shall the amount of any of these tax credits exceed the taxpayer's income tax liability.**

The Georgia Environmental Protection Division (EPD) is responsible for issuing certificates for qualified vehicles, conversions, and chargers. The certificate is used as verification that the taxpayer purchased/leased a qualified LEV or ZEV, properly converted a vehicle, or purchased and installed a qualified electric vehicle charger. The certificates are to be sent in with the taxpayer's income tax return in order to qualify for the tax credits. The Department of Revenue is responsible for approving and issuing the tax credit.

### LEV, ZEV, and Conversion General Facts

1. Tax credit available beginning January 1, 2001.
2. No sunset provision (However, the state legislature can amend the tax code.).
3. Vehicles must be powered solely fueled by an alternative fuel. (Note: hybrid electric, flex fuel, and bi-fuel vehicles do **not** qualify)
4. Vehicles that qualify for the LEV tax credit typically include vehicles solely powered by natural gas or propane: Natural gas examples include the Honda Civic GX and GMC 2500 series pickups; A propane example includes the GMC medium duty truck.
5. Vehicles that qualify for the ZEV tax credit typically include full size electric vehicles.
6. Vehicles must be registered in Georgia.

7. Systems that convert a gasoline or diesel vehicle to an alternative fuel must be certified by the manufacturer to allow the vehicle to meet at a minimum low emission vehicle standards and the gasoline/diesel fuel system must be disabled or completely removed from the vehicle.

#### Electric Vehicle Charger General Facts

1. Tax credits are allowed only for business enterprises which include any business engaged in manufacturing, warehousing and distribution, processing, telecommunications, tourism, and research and development. (Such term shall not include retail businesses.)
2. The charger must be rated greater than 130 volts and must be designed to charge on-road vehicles.
3. The charger must be installed in Georgia for a minimum of five consecutive years.
4. The charger must be located for and allowed public access.

#### To Receive Your Specific Tax Credit

1. Obtain LEV/ZEV, Conversion, or Electric Vehicle Charger Certification Form(s) from your dealer or EPD.
2. Complete the Certification Form(s) and send the original(s) to EPD along with copies of the following documents to EPD: (a) Bill of sale in the name of the taxpayer claiming the credit and (b) tag receipt (only for vehicles) or (c) Manufacturer Statement/Certificate of Origin (only for new vehicles). Vehicles that have been converted need to include a copy of the certificate of conformity from the manufacturer stating that the conversion will allow the vehicle to meet at a minimum LEV standards. The form(s) and documents should be sent to the attention to:

3.

Attention: James Udi  
Georgia Environmental Protection Division  
4244 International Pkwy., Suite 136  
Atlanta, Georgia 30354

3. EPD will review the completed form(s) and documents. If all of the requirements have been met, EPD will sign the form(s) and send it back to the taxpayer.
4. The taxpayer should attach the original approved Certification Form(s) to their Georgia Income Tax Return (Form 500) or Georgia Amended Tax Return (Form 500 X). Schedule 2 of the 500 form should reflect the amount of the anticipated credit (not to exceed your current year's tax liability). **Omission of the original Certificate Form(s) will result in the credit claimed being disallowed.**

For more information about qualified alternative fueled LEV's or about the LEV certificate form, please contact EPD at (404) 363-7028.

For more information about how to obtain your tax credit once you have received your completed LEV certificate form, please contact the Georgia Department of Revenue at (404) 417-2441.

LEV-\_\_\_\_\_

# Georgia Department of Natural Resources

Environmental Protection Division  
Mobile and Area Source Program - LEV Certification  
4244 International Parkway, Suite 136, Atlanta, Georgia 30354  
Mark Williams, Commissioner  
F. Allen Barnes, Director  
(404) 363-7028

## LEV / ZEV Certification Form For State Tax Credit

The following vehicle was tagged / registered in \_\_\_\_\_ County, Georgia:

\_\_\_\_\_  
[Make] [Model] [Model Year]

\_\_\_\_\_  
[Vehicle Identification Number (VIN)] [Purchase Date] [Fuel Type]

is federally certified as an alternatively fueled LEV ILEV ULEV ZEV (circle one).

This vehicle was purchased at:

\_\_\_\_\_  
[Dealership Name] [Dealership Contact] [Phone #]

\_\_\_\_\_  
[Street Address] [City] [State] [Zip]

This vehicle was purchased by \_\_\_\_\_ (Company Name or Individual):

\_\_\_\_\_  
[Social Security # or FEI] [Company Contact] [Phone #] [E-mail (optional)]

\_\_\_\_\_  
[Street Address] [City] [State] [Zip]

***Under penalty of Georgia law, I hereby certify that the above-contained information is true and accurate to the best of my knowledge. I acknowledge that EPD will not accept this form unless it is completed, signed, and dated below.***

\_\_\_\_\_  
[Company Representative or Individual (print)] [Signature] [Date]

EPD APPROVAL		For EPD Use Only
<input type="checkbox"/> LEV Credit	<input type="checkbox"/> ZEV Credit	
_____ EPD Associate (Print)	_____ Signature	_____ Date