

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 PENNSYLVANIA

# Electric Vehicle Purchase Rebate

**Short Description:** Rebate of \$2,000 for each qualifying alternative fuel vehicle.

**Beneficiary:** Purchaser of a qualified vehicle residing in the State of Pennsylvania

**Type of Incentive:** Cash Rebate of \$2,000 for purchase of a qualified vehicle

**Effective Dates:**

Current Benefit, Expires December 31, 2016 or when 250 rebates are disbursed, whichever occurs first

**Value of Benefit:** Rebates of \$2,000, awarded on a first come first serve basis.

**Full Description:**

The Alternative Fuels Incentive Grant (AFIG) Program also offers rebates to assist eligible residents with the incremental cost of the purchase of new AFVs, including electric vehicles (EVs), plug-in hybrid electric vehicles (PHEVs), natural gas vehicles, propane vehicles, and hydrogen fuel cell vehicles. Rebates of \$2,000 are available for qualified EVs and PHEVs, rebates of \$1,000 are available for natural gas, propane, and hydrogen vehicles, and rebates of \$500 are available for electric motorcycles and scooters.

Rebates are available on a first-come, first-served basis; until the 250 rebate mark is reached or until December 31, 2016, whichever occurs first.

**State Statutory References:**

Title 73 Pennsylvania Statutes, Chapter 18E Section 1647.3:

[https://govt.westlaw.com/pac/Document/N0F5C48C0811711DD9A1CBBF9377F5EE6?](https://govt.westlaw.com/pac/Document/N0F5C48C0811711DD9A1CBBF9377F5EE6?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default))

[viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=\(sc.Default\)](https://govt.westlaw.com/pac/Document/N0F5C48C0811711DD9A1CBBF9377F5EE6?viewType=FullText&originationContext=documenttoc&transitionType=CategoryPageItem&contextData=(sc.Default))

**Other Link(s):**

- <http://www.dep.pa.gov/Citizens/GrantsLoansRebates/Alternative-Fuels-Incentive-Grant/Pages/Alternative-Fuel-Vehicles.aspx> (AFV Website)
- <http://www.eibrary.dep.state.pa.us/dsweb/View/Collection-12454> (AFV Rebate Form and Guidance)
- <http://www.afdc.energy.gov/laws/5812> (AFDC Website)

**Contact Info:**

AFV Program

Phone: (866) 294-3854, (717) 214-3492

Email: [epafiginfo@pa.gov](mailto:epafiginfo@pa.gov)

[Home](#) [Table of Contents](#)

**§ 1647.3. Alternative Fuels Incentive Fund**  
Purdon's Pennsylvania Statutes and Consolidated Statutes  
Title 73 P.S. Trade and Commerce  
Effective: September 8, 2008

Purdon's Pennsylvania Statutes and Consolidated Statutes  
Title 73 P.S. Trade and Commerce (Refs & Annos)  
Chapter 18E. Alternative Fuels Incentive Act

Effective: September 8, 2008

73 P.S. § 1647.3

**§ 1647.3. Alternative Fuels Incentive Fund**

[Currentness](#)

**(a) Establishment.**--There is hereby established a separate account in the State Treasury to be known as the Alternative Fuels Incentive Fund. This fund shall be administered by the department. The fund shall consist of that portion of revenues allocated from the utilities gross receipts tax as set forth in section 5.<sup>1</sup>

**(b) Expenditures.**--

(1) Moneys from the fund shall be expended by the department:

(i) As grants to school districts, municipal authorities, political subdivisions, nonprofit entities, corporations, limited liability companies or partnerships incorporated or registered in this Commonwealth to provide funding for:

(A) The expenses relative to retrofitting vehicles to operate on alternative fuels as either a bi-fuel, dual-fuel, hybrid or dedicated vehicle.

(B) The incremental cost of purchase of bi-fuel, dual-fuel, hybrid or dedicated vehicles.

(C) The cost to purchase and install the necessary fleet refueling or home-refueling equipment for bi-fuel, dual-fuel, hybrid or dedicated vehicles.

(D) The cost to perform research, training development and demonstration of new applications or next-phase technology related to alternative fuel vehicles.

(ii) As grants to individual residents of this Commonwealth who purchase an alternative fuel vehicle for the cost to purchase and install the necessary home refueling equipment for bi-fuel, dual-fuel, hybrid or dedicated vehicles.

(iii) As grants to school districts, municipal authorities, political subdivisions and nonprofit entities to cover the incremental cost to purchase biofuel.

(iv) As rebates to residents of this Commonwealth to meet the incremental cost to individuals who purchase a bi-fuel, dual-fuel, hybrid or dedicated vehicle.

(2) Moneys from the fund may be expended by the department as reimbursement of up to 10¢ per gallon in a calendar year for up to 12,500,000 gallons of renewable fuels produced by a qualified renewable fuels producer.

(3) One year after the effective date of this act and for every year thereafter, the amount of funding by the department under this subsection shall be evaluated to determine whether an adjustment in funding level is appropriate. The evaluation criteria shall be based on economic and regulatory conditions that affect the feasibility of alternative fuels and the financial solvency of the fund. At no time shall the grant or rebate funding amount be below the amounts specified in this section.

(4) No more than 1.5% of the fund may be used to administer the provisions of this act.

(4.1) No more than 0.5% of the fund may be used to educate and do outreach to car dealers and consumers about this program.

(5) No more than 10% of the fund may be awarded to any one school district, municipal authority, political subdivision, nonprofit entity, corporation, limited liability company, partnership or resident of this Commonwealth in any one year, provided that the total

amount of grants awarded and rebates provided to grant and rebate recipients within a political subdivision in a year shall not exceed 15% of the fund. However, if the total grant and rebate money to be awarded in that year is less than the total grant money available for that year, the department may increase the 10% and 15% funding levels established under this paragraph not to exceed 40% of the fund.

(6) Beginning fiscal year 2008-2009, through and including fiscal year 2010-2011, the department may expend up to \$100,000 annually from the fund for a nitrogen tire inflation grant program. The department may award matching grants of up to 50% of the costs of purchasing and installing a nitrogen tire inflation system to automotive service providers who sell tires in this Commonwealth. Individual grants may not exceed \$5,000 per nitrogen tire inflation system. The department shall publish guidelines as necessary to implement the provisions of this subsection and maintain a registry of all grant recipients on the department's publicly accessible World Wide Web site.

**(c) Grant program.**--The department shall establish a formula and method for the awarding of grants under the program. The department also shall establish a method by which grant applications will be prioritized according to, but not limited to, the following goals and criteria:

- (1) The improvement of this Commonwealth's air quality.
- (2) The fulfillment of the Commonwealth's responsibilities under the Clean Air Act (69 Stat. 322, 42 U.S.C. § 7401 et seq.).
- (3) The protection of this Commonwealth's natural environment, including land, water and wildlife.
- (4) The advancement of economic development in this Commonwealth and the promotion of this Commonwealth's indigenous resources.
- (5) The reduction of this Commonwealth's dependence on imported crude oil and other petroleum products.
- (6) The most cost-effective use of private and public funding.
- (7) The transfer and commercialization of innovative alternative energy technologies.

**(d) Rebate program.**--There is hereby established a rebate program within the department for individuals residing in this Commonwealth who purchase a hybrid, plug-in hybrid or other alternative fuel vehicle as follows:

- (1) The department shall establish a formula and method for the awarding of rebates under this program. The department shall publish this information yearly in the Pennsylvania Bulletin and may also publish this information on the department's World Wide Web site. Rebates shall be provided to the extent that funding is available for this purpose. To the extent that applications for rebates exceed the available funds for this program, the department may award rebates on a pro rata basis.
- (2) A request for a rebate must be submitted to the department no later than six months after the purchase date of the hybrid, plug-in hybrid or other alternative fuel vehicle, in a form and manner prescribed by the department. The department shall provide an application form to an individual upon request, and the department may make the application form on its World Wide Web site or through the place of purchase of a hybrid, plug-in hybrid or other alternative fuel vehicle.
- (3) Applicants shall provide a copy of a valid Pennsylvania vehicle registration and proof of purchase when making a request for a rebate under this program.

## Credits

2004, Nov. 29, P.L. 1376, No. 178, § 3, imd. effective. Amended 2008, July 10, P.L. 1891, No. 2 (Spec. Sess. No. 1), § 2, effective in 60 days [Sept. 8, 2008].

## Footnotes

1 73 P.S. § 1647.5.

73 P.S. § 1647.3, PA ST 73 P.S. § 1647.3

Current through 2016 Regular Session Acts 1 to 50, 52 to 58 and 60 to 62

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## Alternative Fuel Vehicle Rebate Program Guidance

Through the AFV rebate program, Department of Environmental Protection (DEP) will offer an opportunity to Pennsylvania residents to apply for a rebate when they purchase a new alternative fuel vehicle (AFV). This program was established under ACT 178 of 2004 to help reduce Pennsylvania's dependence on imported oil and to improve the environmental quality by using alternative fuels.

Rebate request forms and required documentation must be submitted and postmarked **no later than six months** after the vehicle is purchased. Documentation for vehicle purchase is kept on file with the DEP Grants Center. The rebate will be offered on a first come-first served basis as long as funding is available.

### Rebate Amounts

- \$2,000 rebate for a Plug-In Hybrid Electric Vehicle (PHEV) (battery system capacity equal/greater than 10 kWh) or Battery Electric Vehicle (EV) (battery system capacity equal/greater than 10 kWh) **(the first 250\*\* qualified applicants only – See “Details” below)**. (Does not include electric motorcycle, scooter, ATV or low speed electric vehicle).
- \$1,000 rebate for a PHEV or EV (battery system capacity less than 10 kWh). (Does not include electric motorcycle, scooter, ATV or low speed electric vehicle).
- \$1,000 rebate for a Natural Gas (CNG) fueled vehicle. OEM/Certified Retrofit only.
- \$1,000 rebate for a Propane (LPG) fueled vehicles. OEM/Certified Retrofit only.
- \$1,000 rebate for a Hydrogen and/or Fuel Cell (FC) vehicles.
- \$500 rebate for an Electric motorcycle, scooter, ATV or other low speed electric vehicle if registered in Pennsylvania (EMC).

### Eligibility

Rebates will be paid in the order that rebate request forms and required documentation are received and approved, not based on the date a vehicle was purchased. Rebate request forms and required documentation that is not administratively complete or accurate will not be approved.

Flexible fuel, non-plug-in hybrid and biodiesel vehicles are not eligible for a rebate.

Leased vehicles are not eligible to receive a rebate.

Only Pennsylvania residents are eligible to receive a rebate.

In the case of co-purchasers, each co-purchaser must be a PA resident and the rebate amount will be divided between the co-purchasers.

Companies are not eligible to receive a rebate.

If the co-purchasers are an eligible PA Resident and a company, the PA resident may be eligible for the rebate amount only if the PA resident can document proof of payment solely in the PA resident's name.

Used Vehicles are not eligible. A purchased vehicle must be a new vehicle. The purchased vehicle may not have an odometer reading of 500 miles or more, not including mileage incurred in delivery from the manufacturer or in transporting the vehicle between dealers for sale.

### Details

Visit the DEP website, [www.dep.pa.gov](http://www.dep.pa.gov), for an up-to-date listing of rebate availability at keyword: Alternative Fuel Vehicle Rebates. The remaining rebates available for PHEV's or EV's (battery system capacity equal/greater than 10 kWh) will be updated weekly.

Upon payment of the first 250 rebates at \$2,000 **or December 31, 2016, whichever occurs first**, rebate amounts offered will be reassessed and likely reduced if funds remain.

## Definitions

*Pennsylvania resident* – An individual that resides in Pennsylvania and whose name(s) appear on the vehicle registration, invoice and rebate form.

*Alternative Fuel Vehicle (AFV)* – A self-propelled vehicle operating on an alternative fuel designed for transporting persons or property. For the purpose of this rebate program, this term includes Plug-in hybrid electric vehicles (PHEV), battery electric vehicles (EV), compressed natural gas vehicles (CNG) including retrofits/conversions, liquid propane gas (LPG) powered vehicles, hydrogen and fuel cell (FC) vehicles and electric motorcycles, scooters (EMC), all-terrain vehicles (ATV) and low speed electric vehicles.

*Rebate* – A reimbursement of a specified amount for the purchase of a new alternative fuel vehicle that is:

1. Registered in Pennsylvania at the time of purchase or if purchased outside of Pennsylvania, registered in Pennsylvania within 10 days after entry into Pennsylvania;
2. An automobile or vehicle, the equitable or legal title to which has never prior been transferred by a manufacturer, distributor, or dealer to an ultimate purchaser, and
3. Not a used motor vehicle as defined in 37 Pa. Code § 301.1 (a motor vehicle which has been sold, bargained, exchanged or given away; which has had title transferred from the person who first acquired it from the manufacturer or dealer; or which has an odometer reading of 500 miles or more, not including mileage incurred in delivery from the manufacturer or in transporting the vehicle between dealers for sale).

## Instructions

A completed rebate form for the purchase of a new alternative fuel vehicle by a Pennsylvania resident must be submitted and postmarked no later than six months after the purchase and shall include the following:

1. A completed rebate form. The resident's Social Security number must be included on a rebate form submitted for an eligible alternative fuel vehicle. If the vehicle purchased is registered under two names, both social security numbers must be included. If the applicant does not have a social security number, the applicant must provide a letter from the Social Security Administration that denied the applicant's request for a social security number.
2. A copy of a valid Pennsylvania vehicle registration. The name appearing on the vehicle registration card must appear on the invoice. A Pennsylvania Certificate of Title for a Vehicle is not acceptable. A temporary Pennsylvania registration is acceptable.
3. A copy of the invoice or the bill of sale. This document will be used to determine if the vehicle is an alternative fuel vehicle.
4. Proof of the vehicle purchase. This can be a copy of the front and back of a cancelled check, the finance agreement, or an invoice indicating a zero balance due and receipt of payment in full.

Failure to submit all documentation will result in the rebate form being returned to you. This could result in a rebate not being issued.

## Rebate Requests and Submittal

A rebate form may be obtained at DEP's website, [www.dep.pa.gov](http://www.dep.pa.gov), keyword: Alternative Fuel Vehicle Rebates, or by contacting the AFV Program at 866-294-3854 or 717-214-3492. Rebate documentation should be submitted to: DEP Grants Center, AFV Rebate, P.O. Box 8776, Harrisburg, PA 17105-8776.

Please note: All rebates issued as a part of this program (with the exception of EMCs) are taxable income and will result in the issuance of a 1099 form for the taxable year in which you received the rebate. For tax assistance, please contact a tax professional.

**Questions?** Please contact the AFV Program at 866-294-3854, 717-214-3492 or at [epafinfo@pa.gov](mailto:epafinfo@pa.gov).



## Alternative Fuel Vehicle Rebate Form

**APPLICATIONS MUST BE POSTMARKED WITHIN 6 MONTHS OF PURCHASE OF VEHICLE AND EQUIPMENT, OR YOUR REBATE REQUEST WILL BE DEEMED INELIGIBLE.**

Additional copies of this rebate form, copies of the alternative fuel vehicle *Rebate Program Guidance* and a list of eligible vehicles can be obtained from [www.dep.pa.gov](http://www.dep.pa.gov), keyword: **Alternative Fuel Vehicle Rebates**.

Please complete the rebate form and attach all required documentation as described in the *Rebate Program Guidance*. Please attach all required documentation. Failure to do so will result in the form being returned and may result in a rebate not being issued.

Applying for a new (check all that apply):

- PHEV or EV (**battery system capacity equal/greater than 10 kWh**)
- PHEV or EV (**battery system capacity less than 10 kWh**)
- EMC (Electric Motorcycle/Scooter/ATV or other low speed electric vehicle)
- CNG (Compressed Natural Gas) Vehicle OEM/Certified Retrofit only
- CNG (Compressed Natural Gas) OEM/Certified Retrofit only
- LPG (Liquid Propane Gas)
- Fuel Cell (FC) Vehicle

**Questions?** Please contact the AFV Program at 866-294-3854, 717-214-3492 or by e-mail at [epafiginfo@pa.gov](mailto:epafiginfo@pa.gov).

**Mail completed form to:** DEP Grants Center, AFV Rebate, P.O. Box 8776, Harrisburg, PA 17105-8776

**Please print legibly. P.O. boxes are not acceptable.**

**Purchaser Name:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**City: PA 9-Digit Zip Code:** \_\_\_\_\_

**Municipality:** \_\_\_\_\_

**County:** \_\_\_\_\_

**Social Security Number(s):** \_\_\_\_\_

**Daytime Phone Number:** \_\_\_\_\_

**E-mail address:** \_\_\_\_\_

**FOR DEP USE ONLY**

Account Code: 6007900000-0000-3590120000-3501242120-6602022

Rebate #: \_\_\_\_\_

Rebate Amount:  \$500     \$1,000     \$2,000

Approval Date: \_\_\_\_\_