

http://www.afdc.energy.gov/afdc/laws/

The screenshot shows a web browser window displaying the AFDC website. The browser's address bar shows the URL <http://www.afdc.energy.gov/afdc/laws/>. The website header includes the U.S. Department of Energy logo and the text "Energy Efficiency & Renewable Energy". Below this is the "Alternative Fuels & Advanced Vehicles Data Center" banner. A navigation menu contains links for "About the AFDC", "Fuels", "Vehicles", "Fleets", "Incentives & Laws", "Data, Analysis & Trends", "Information Resources", and "Home". The "Incentives & Laws" section is highlighted in green. The main heading is "Federal & State Incentives & Laws". A search bar is located on the right side of the page. Below the heading, there are two buttons: "Federal Incentives and Laws" (blue) and "State Incentives and Laws" (red). The text below the buttons reads: "This section allows you to browse and search a database of federal and state laws and incentives related to alternative fuels and vehicles, air quality, fuel efficiency, and other transportation-related topics." There are four search options listed: "Search All Incentives and Laws", "View Tables of Incentives and Laws", "Read Key Legislation", and "Find Local Incentives and Laws". At the bottom of the page, there is a note: "If you have questions or would like to add an incentive to the database, e-mail the [Technical Response Service](#). For additional incentives related to renewable energy, go to the [Database of State Incentives for Renewables & Efficiency](#)." The browser's taskbar at the bottom shows several open applications, including "ACT! by Sage - ACF...", "Alternative Fuels an...", and "Document1 - Micro...". The system clock in the bottom right corner shows "12:25 PM".

U.S. DEPARTMENT OF ENERGY | Energy Efficiency & Renewable Energy

Alternative Fuels & Advanced Vehicles Data Center

About the AFDC | Fuels | Vehicles | Fleets | **Incentives & Laws** | Data, Analysis & Trends | Information Resources | Home

Federal & State Incentives & Laws

Search

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Federal

State

Advanced Search

All Incentives & Laws Sorted by Type

This section allows you to browse and search a database of federal and state laws and incentives related to alternative fuels and vehicles, air quality, fuel efficiency, and other transportation-related topics.

Federal Incentives and Laws

State Incentives and Laws

Search All Incentives and Laws ▶
Use an advanced search to find a specific federal or state incentive or law.

View Tables of Incentives and Laws ▶
View tables of incentives and laws sorted by [technology/fuel](#), [incentive](#), [regulation](#), or [user](#).

Read Key Legislation ▶
Read selected federal legislation summaries related to alternative fuels and advanced transportation technologies.

Find Local Incentives and Laws ▶
Find examples of incentives and laws from local governments.

If you have questions or would like to add an incentive to the database, e-mail the [Technical Response Service](#). For additional incentives related to renewable energy, go to the [Database of State Incentives for Renewables & Efficiency](#).

100%

ACT! by Sage - ACF... | Alternative Fuels an... | Document1 - Micro... | Links | 12:25 PM

Drill Down to Federal & State

The screenshot shows the website for the U.S. Department of Energy's Alternative Fuels & Advanced Vehicles Data Center. The page is titled "Federal & State Incentives & Laws" and features a table of data sorted by type. The table has columns for Jurisdiction, Grants, Tax Incentives, Loans and Leases, Rebates, Exemptions, and Other. The data is sorted by the number of Grants, with Federal having the highest count at 23.

U.S. DEPARTMENT OF ENERGY | Energy Efficiency & Renewable Energy
Alternative Fuels & Advanced Vehicles Data Center

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Federal & State Incentives & Laws

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All Incentives and Laws Sorted by Type
 The tables below summarize the number of clean transportation laws, regulations, and funding opportunities in a particular jurisdiction. By selecting the tabs above the table, you can view summary information by technology/fuel, incentive, regulation, or user type.

Jurisdiction	Incentive					
	Grants	Tax Incentives	Loans and Leases	Rebates	Exemptions	Other
Federal	23	15	5	0	2	3
Alabama	1	1	0	0	1	1
Alaska	0	0	0	0	0	0
Arizona	1	3	0	0	3	1
Arkansas	1	0	2	0	1	2
California	11	0	2	5	2	12
Colorado	3	2	0	0	2	2
Connecticut	5	0	0	0	2	4
Delaware	0	1	0	1	1	3
Dist. of Columbia	0	0	0	0	3	3
Florida	2	2	1	0	2	1
Georgia	0	5	0	0	2	3
Hawaii	1	2	0	1	0	0
Idaho	0	2	0	0	1	1
Illinois	4	0	0	2	5	2
Indiana	3	6	0	2	1	1
Iowa	3	4	2	0	0	1

Federal Incentives

The screenshot shows a web browser window displaying the U.S. Department of Energy's Alternative Fuels & Advanced Vehicles Data Center. The page is titled "Federal & State Incentives & Laws" and features a navigation menu with options like "About the AFDC", "Fuels", "Vehicles", "Fleets", "Incentives & Laws", "Data, Analysis & Trends", "Information Resources", and "Home". A search bar is located in the top right corner. The main content area is divided into sections for "Federal", "State", "Advanced Search", and "All Incentives & Laws Sorted by Type". The "Federal Incentives and Laws" section lists summaries of current federal incentives, laws, regulations, and programs related to alternative fuels and vehicles. It includes a list of links for "Incentives (25)", "Laws and Regulations (17)", and "Programs (17)". The "Incentives" section details the "Alternative Fuel Infrastructure Tax Credit", which is available for the cost of alternative fueling equipment placed into service after December 31, 2005. The "Point of Contact" section provides information for the U.S. Internal Revenue Service, including a phone number (800) 829-1040 and a website URL (http://www.irs.gov/). The "Fuel Cell Motor Vehicle Tax Credit" section describes a tax credit of up to \$8,000 available for the purchase of qualified light-duty fuel cell vehicles after December 31, 2009.

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Federal & State Incentives & Laws

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Federal Incentives and Laws

Listed below are summaries of all current federal incentives, laws, regulations, and programs related to alternative fuels and vehicles, advanced technologies, or air quality. You can go directly to summaries of:

- [Incentives \(25\)](#)
- [Laws and Regulations \(17\)](#)
- [Programs \(17\)](#)

Incentives

Alternative Fuel Infrastructure Tax Credit

A tax credit is available for the cost of alternative fueling equipment placed into service after December 31, 2005. Qualified alternative fuels are natural gas, liquefied petroleum gas, hydrogen, electricity, E85, or diesel fuel blends containing a minimum of 20% biodiesel. The credit amount is up to 30% of the cost, not to exceed \$30,000 for equipment placed into service in 2011. Equipment placed into service in 2009 and 2010 may receive a credit in the amount of 50% of eligible costs not to exceed \$50,000. Fueling station owners who install qualified equipment at multiple sites are allowed to use the credit towards each location. Consumers who purchase qualified residential fueling equipment may receive a tax credit of up to \$1,000. The maximum credit amount for hydrogen fueling equipment placed into service before January 1, 2015, is \$200,000. Under current law, the credit expires December 31, 2011, for all other eligible fuel types. Unused credits that qualify as general business tax credits, as defined by the Internal Revenue Service (IRS), may be carried backward one year and carried forward 20 years. For more information, see IRS Form 8911 and/or Form 3800, which are available via the [IRS](#) website. (Reference [H.R. 4853, 2010, Section 711](#); and 26 [U.S. Code](#) 30C and 38B)

Point of Contact

U.S. Internal Revenue Service
Phone: (800) 829-1040
<http://www.irs.gov/>

Fuel Cell Motor Vehicle Tax Credit

A tax credit of up to \$8,000 is available for the purchase of qualified light-duty fuel cell vehicles. After December 31, 2009, the credit is reduced to \$4,000. Tax credits are also available for medium- and heavy-duty fuel cell vehicles; credit amounts are based on vehicle weight. Vehicle manufacturers must follow the procedures as published in Notice 2008-33 ([PDF 30KB](#)) in order to certify to the Internal Revenue Service that a vehicle meets

Alabama Incentives

The screenshot shows a web browser window displaying the U.S. Department of Energy's Alternative Fuels & Advanced Vehicles Data Center. The page is titled "Federal & State Incentives & Laws" and features a navigation menu with options like "About the AFDC", "Fuels", "Vehicles", "Fleets", "Incentives & Laws", "Data, Analysis & Trends", "Information Resources", and "Home". A search bar is located in the top right corner. The main content area is divided into sections for "Federal" and "State" incentives. The "State" section is currently selected, and it lists "Alabama Incentives and Laws". Below this, there are links for "State Incentives (3)" and "Laws and Regulations (6)". The "State Incentives" section includes a sub-section for "Biofuels for Schools Grants", which describes a program to increase the availability of biodiesel blends in school buses. It also includes a "Point of Contact" for Kathy Hornsby, Program Manager at ADECA, with her phone, fax, and email information. Another sub-section, "Biofuel Production Facility Tax Credit", describes a tax credit for the development of biofuel production facilities. The browser's address bar shows the URL "http://www.afdc.energy.gov/afdc/laws/laws/AL". The taskbar at the bottom of the screen shows several open applications, including "ACT: by Sage - ACF...", "Alternative Fuels an...", "Document1 - Micro...", and "Microsoft PowerPoi...". The system clock in the bottom right corner indicates the time is 12:29 PM.

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Federal & State Incentives & Laws

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Advanced Search

All Incentives & Laws Sorted by Type

Alabama Incentives and Laws

Listed below are the summaries of all current Alabama incentives, laws, regulations, funding opportunities, and other initiatives related to alternative fuels and vehicles, advanced technologies, or air quality. You can go directly to summaries of:

- [State Incentives \(3\)](#)
- [Laws and Regulations \(6\)](#)

State Incentives

Biofuels for Schools Grants

The Alabama Department of Economic and Community Affairs (ADECA) Energy Division developed the Alabama Biofuels for Schools Grant Program ([PDF 55 KB](#)) to increase the availability and use of biodiesel blends in school buses in the state. [Download Adobe Reader](#). Grants are available to cover up to \$2,500 of the cost of cleaning existing fuel tanks in preparation for storing B20. Successful applicants must provide B20 for a minimum of three years. Grantees must also provide information to ADECA Energy Division about the number of gallons of B20 dispensed and used to fuel school buses during this time period.

Point of Contact

Kathy Hornsby
Program Manager
Alabama Department of Economic and Community Affairs
Phone: (334) 242-5284
Fax: (334) 242-0552
kathy.hornsby@adeca.alabama.gov

Biofuel Production Facility Tax Credit

Companies that invest in the development of a biofuel production facility may be eligible for a tax credit of up to 5% of the capital costs of the project, which can be claimed against the state income tax or financial institution excise tax liability the project generates each year for up to 20 years. For the purposes of the credit, biofuel is defined as a motor vehicle fuel that is produced from grain, starch, oilseeds, vegetable, algae, animal, or fish materials including fats, greases and oils, sugarcane, sugar beets, sugar components, tobacco, potatoes, and lignocellulosic or other biomass. To be eligible for the tax credit, the capital costs of the production facility must be at least \$2,000,000 if the facility is not located in a favored geographic area, and \$500,000 if the facility is located