

Federal Tax Credits for Alternative Fuels & Clean Vehicles

Cohosted by:



Texas Clean Cities and Communities Coalitions



Alamo Area, Central Texas, Dallas-Fort Worth, and Houston-Galveston Clean Cities Coalitions
along with the American Energy Institute

Webinar Resource Guide, November 2024

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Consult Your Tax Professional

This document/webinar was prepared to describe the tax credits and is for informational purposes only. **It is not intended to be, nor should it be, relied upon as tax advice.** Claimants should consult their tax advisors to determine eligibility for these tax credits and obtain guidance on filing claims with the Internal Revenue Service (IRS).

[Webinar Link](#)

[Slide Deck](#)

Key Webinar Tips:

- **IRS Rebate Sequence of Events (Provided by Alivn ISD)**
 - Apply for a registration number with the IRS using Form 637
 - Follow instructions accordingly
 - Follow the correct formula for Propane based on diesel gallons
 - Propane fuel deliveries report for the year
 - Propane usage per bus for the year being claimed
 - Copies of paid invoices to the vendor
 - Method of tracking Propane levels
- When determining **WHO** actually receives the tax credit from onsite fueling, it is determined between the vendor and the user during the initial signup.
- What is the best way for a fleet to tell if **an electric vehicle they purchased in 2023 is eligible for claiming the Commercial Clean Vehicle Tax Credit?**
 - The **45W** credit is much **simpler** than the **30D**. If the vehicle plugs in and is used for business purposes, the vehicle qualifies. The amount of the credit will vary by weight and battery capacity.

SPEAKERS

Clean Cities Intro & Resource Guide
Lyle Hufstedler, Alamo Area Clean Cities



Clean Cities and Communities

Clean Cities and Communities coalitions like [Alamo Area](#), [Central Texas](#), [Houston-Galveston](#), and [Dallas-Fort Worth](#) Clean Cities work locally in urban, suburban, and rural communities to strengthen the nation's environment, energy security, and economic prosperity. Coalitions build partnerships to advance affordable, efficient, and clean transportation fuels and technologies.

Housed in the Department of Energy's Vehicle Technology Office, the National [Clean Cities and Communities](#) partnership involves approximately 75 designated coalitions across the nation. Each Coalition is fuel-neutral and aims to educate businesses, governments, and organizations on the options available for alternative fuel vehicles, fuel-efficient technologies, and energy-efficient mobility systems.

Propane Tax Credit

Propane Suppliers

Brian Green, Vice President

[Green's Blue Flame Gas Company](#)

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Brian has worked in the propane industry for eight years after beginning his career in the upstream oil and gas sector for seven years, starting while he was completing his degree in Mechanical Engineering at Texas A&M University. Brian focuses on business development, customer relationships, finances, and managing the company's autogas partnerships through the full life cycle - from acquiring new customers to retaining existing ones. Brian brings a results-oriented approach and a keen focus on customer service to his leadership role at Green's Blue Flame Gas Company. Vice President of **Green's Blue Flame**, a locally owned propane marketer serving the greater Houston area. The company is a leading supplier of propane for fleets, forklifts, and residences.

Dorian Benn, President

Almeda Fuels

832-896-0387 (General Contact)



Dorian Benn holds a degree in Agribusiness from Stephen F Austin State university. He is the President and co-founder of a group of companies that comprise **Almeda Fuels**, the largest company being Building Products Plus. Building Products Plus turns the raw material of the forest into structural timber components of almost unlimited variety, and uses a fleet of 12 tractor trailers for distributing products. When Almeda Fuels converted their fleet to natural gas, it became necessary to build a public fueling station to both serve their needs and promote the use of CNG. Mr. Benn acknowledges that over his 35+ years in business, he is blessed to work in an industry that still relies heavily on the strength of personal relationships. Furthermore, he states that each member of his team is unique and talented.

Dorian and his wife Kathy have been married for 36 years, and have 2 beautiful daughters, Danielle and Elena. During his spare time, Dorian serves in various capacities at FPC Houston, and enjoys sailing and skiing.

Propane Fleet

Andres Montes, Operations Fleet Manager

Alvin ISD

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Andres has been in the mechanical repair business for 44 years, he has worked on everything that rolls, crawls, and floats, electronic gasoline, and diesel. He grew up on a farm working the fields and tractors.

- Graduated from Donna HS and attended Texas State Technical College.
- ASE Master Certified in Automotive, Heavy Truck and Automotive. Worked with old HL&P/ CenterPoint -Energy for 21 years. as a Technician & Planner.
- Houston ISD 15 years as Shop Foreman then Fleet Manager
- **Alvin ISD** 5 years Fleet Manager/ Operations Manager.

- Have been around Propane buses for 12 years - very familiar with all three bus brands.
- Teaching classes with the Texas Association of School Bus Technicians for 10+ years.

Ardes currently is holding the President Position of TASBT and has applied and collected millions in school bus grants, and Propane rebates and still enjoy what he does 44 years later.

Commercial Clean Vehicle Tax Credit

Genevieve Cullen, President

gcullen@electricdrive.org

Electric Drive Transportation Association



Genevieve Cullen has led the **Electric Drive Transportation Association**, the Washington, DC-based cross-industry trade association promoting the electrification of transportation, as President since 2015. She previously served as Vice President, directing the organization's policy and advocacy efforts. Prior to joining EDTA, Genevieve provided energy policy counsel in the Executive and Legislative Branches, including serving as energy counsel to two U.S. Senators. In these capacities, she developed and promoted policy solutions in diverse issue areas, including climate change and air quality, transportation emissions, energy efficiency and utility regulation. Genevieve Cullen has substantial experience as an advocate for private sector initiatives, with an emphasis on advanced technology solutions to energy and environmental challenges. A graduate of Washington College of Law and Bucknell University, Genevieve is a member of the District of Columbia Bar.

Future of Tax Credits

Jeffrey L. Clark, Vice President,
Regulatory & Government Affairs, and
General Counsel

The Transport Project

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The Transport Project is a national trade association representing fleets, vehicle and engine manufacturers and dealers, servicers and suppliers, and fuel producers and providers dedicated to the decarbonization of North America's transportation sector. Mr. Clarke has extensive experience in energy policy and regulatory affairs, having previously worked in government relations for the American Gas Association and in a previous role for NGVAmerica. Prior to rejoining NGVAmerica in 2006, he worked for New West Technologies, serving as a Senior Project Manager, providing regulatory and legislative support for government agencies. He also previously worked in the Washington Office of the National Renewable Energy Laboratory (NREL), serving as a policy analyst, supporting transportation programs for the U.S. Department of Energy's Office of Energy Efficiency & Renewable Energy. Mr. Clarke has a J.D. in law from the University of Baltimore and an undergraduate degree from James Madison University.

CONTACTS

American Energy Institute (formerly the Texas Natural Gas Foundation)

Heather Ball, Executive Director

512-484-8535

heather@americanenergyinstitute.com

Heather Ball is the executive director of the American Energy Institute. She assists Texas fleets in identifying and applying for financial incentives to assist their transition to alternative fuels.

Coalition for Renewable Natural Gas

David Cox, CEO

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Propane Council of Texas (ProCOT)

Jackie Mason, Education & Marketing Director

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The Propane Council of Texas is dedicated to educating the public and the propane industry on safety and on the newest clean burning propane technologies. Additionally ProCOT alerts its members to funding opportunities. ProCOT is the state entity that represents the Propane Education & Research Council (PERC), which was authorized by the U.S. Congress with the passage of the Propane Education and Research Act (PERA).

Alamo Area Council of Governments (AACOG)

Lyle Hufstetler, Natural Resources Project Administrator,

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A voluntary association of local governments that works to enhance the quality of life of residents in the Alamo Area through assisting local governments with planning and coordination activities, and providing health and human services to residents in the region.

Central Texas Clean Cities (CTXCC), formerly Lone Star Clean Fuels Alliance

Elizabeth Munger, Director

512-694-1004

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Designated as a Clean Cities Coalition in 1994, CTXCC is a stand-alone nonprofit located in Austin. It works closely with the Capital Area Council of Governments and other non-profit and industry organizations to assist businesses in deploying cleaner vehicles and technologies. CTXCC spans Bastrop, Caldwell, Hays, Travis, and Williamson counties, and encourages anyone interested to join its newsletter, webinars, and in-person events.

North Central Texas Council of Governments (NCTCOG)

Lori Clark, Senior Program Manager, Clean Fleet & Energy Programs and DFW Clean Cities Director

817-695-9232

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DFW was one of the first regions to be designated as part of the DOE Clean Cities initiative in 1995. Dallas Fort Worth Clean Cities works to reduce transportation energy use and improve air quality by providing guidance to fleets and other drivers about clean vehicle fuels/technologies, coordinating

Houston-Galveston Area Clean Cities (HGCCC)

J. Ben Finley, Senior Program Coordinator

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The HGCCC was originally created in 1997, and promotes advanced transportation solutions through outreach and education activities. The HGCCC catalyzes, connects, and facilitates the implementation of alternative fuels and advanced vehicles. The Coalition works closely with H-GAC's [Clean Vehicles Program](#) and other funding initiatives to assist organizations secure funding for projects. The HGCCC region includes the counties of: Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, and Waller.

REFERENCES

- Alternative Fuels Data Center (AFDC) Laws and Incentives page (<https://afdc.energy.gov/laws/>) for information on currently available incentives. Refer to the AFDC entry for the Alternative Fuel Excise Tax Credit (<https://afdc.energy.gov/laws/search#/?show=result&id=319>).
- How to Make a Claim section in the IRS's Instructions for Form 4136 (page 2, <https://www.irs.gov/pub/irs-pdf/i4136.pdf>) for steps on how organizations can claim the credit.

Clean Vehicle and Energy Credits - Internal Revenue Service (irs.gov)

- [Tax Credit for new ZE vehicles purchased in 2023 or after](#)
- [Tax Credit for new electric vehicles purchased in 2022 or before](#)
- [Used Clean Vehicle Credit \(ZEVs\)](#)
- IRS [Commercial Clean Vehicle Tax Credit](#); Open through January 1, 2033
 - Tax credits are available to businesses and tax-exempt organizations for eligible battery-electric and plug-in hybrid electric vehicles. For light-duty battery-electric vehicles (<14,000 pounds), the maximum tax credit is \$7,500. There is no limit on the number of credits your organization can claim. See the list of eligible electric vehicles on [fueleconomy.gov](https://www.fueleconomy.gov), also refer to the IRS-posted [list of qualified manufacturers](#).
 - A tax-exempt organization must file a Form 990-T with an attached Form 3800 to claim the credit. Additionally, your organization must have a tax identification number and a complete pre-filing registration process before submitting the forms.

- IRS [Alternative Fuel Vehicle Refueling Property Credit](#); Through January 1, 2033
 - Tax credit available to individuals and businesses/tax-exempt organizations for installation of qualified vehicle refueling and recharging property (must be installed into service during the tax year). Refueling property must be used to store or dispense clean-burning fuel or to recharge electric motor vehicles. As of January 1, 2023, qualifying property is limited to property placed in service in [eligible census tracts](#). For infrastructure installed in 2022, IRS requires entities use Form 8911. The IRS is working on additional forms to file for the credit for the 2023 tax year."

If an IRS "Elective Pay" credit:

- Entities must register for elective pay through the IRS prior to filing
- Projects that want the Low-Income Communities Bonus Credit must file for it separately

[Sample 8849 Form \(Courtesy Alvin Independent School District\)](#)