



## Alternative Fuel Vehicle Refueling Property Credit

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**Federal Agency:** Department of the Treasury

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**IRA Statutory Location:** 13404

**Tax Code Location:** 26 U.S. Code § 30C

**Tax Provision Description:** Provides a tax credit for alternative fuel vehicle refueling and charging property in low-income and rural areas. Alternative fuels include electricity, ethanol, natural gas, hydrogen, biodiesel, and others.

**Period of Availability:** January 1, 2023-December 31, 2032

**Tax Mechanism:** Tax credit for consumers and businesses.

**New or Modified Provision:** Extended and modified to include prevailing wage and registered apprenticeship requirements for businesses claiming the credit. Adds bidirectional charging equipment, charging equipment for 2- and 3-wheel electric vehicles. Limited to low-income and non-urban areas.

**Eligible Recipients:** The qualified alternative fuel vehicle refueling property must be for clean-burning fuels, as defined in the statute, and must be located in low-income or rural areas.

**Tribal Eligibility:** Yes

**Base Credit Amount:** 6% of the cost for businesses, limited to a \$100,000 credit per item of property for businesses. 30% for individuals, limited to \$1,000.

**Bonus Credit Amount:** Businesses can claim a 30% credit for projects meeting prevailing wage and registered apprenticeship requirements. Initial guidance on the labor provisions is [here](#).

**Direct Pay Eligibility:** Yes, for tax-exempt organizations; states; political subdivisions; the Tennessee Valley Authority; Indian Tribal governments; Alaska Native Corporations; and rural electricity co-ops.

**Transferability:** Yes, for property used in a trade or business.

**Stackability:** No rules

**Relevant Announcements:** [Request for Comments on Section 30C Alternative Fuel Vehicle Refueling Property Credit](#) (11/3/2022)  
[Prevailing Wage and Apprenticeship Initial Guidance](#) (11/29/2022)  
[FAQ: Prevailing Wage and the Inflation Reduction Act](#)  
[FAQ: Apprenticeships and the Inflation Reduction Act](#)