

[R307. Environmental Quality, Air Quality.

R307-121. General Requirements: Clean Air and Efficient Vehicle Tax Credit.

R307-121-1. Authorization and Purpose.

_____ (1) This rule is authorized by Sections 59-7-605 and 59-10-1009. These statutes establish criteria and definitions used to determine eligibility for an income tax credit.

_____ (2) R307-121 establishes procedures to provide proof of purchase or lease, in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), to the director for an OEM vehicle, qualifying electric motorcycle, or the conversion of a motor vehicle or special mobile equipment for which an income tax credit is allowed under Sections 59-7-605 or 59-10-1009.

R307-121-2. Definitions.

_____ The following additional definitions apply to R307-121.

_____ "Air quality standards" means air quality standards as defined in Subsection 59-7-605(1)(a) and 59-10-1009(1)(a).

_____ "Clean fuel" means clean fuel as defined in Subsection 19-1-402(1).

_____ "Clean fuel vehicle" means clean fuel vehicle as defined in Subsection 19-1-402(2).

_____ "Conversion equipment" means a package that may include fuel, ignition, emissions control, and engine components that are modified, removed, or added to a motor vehicle or special mobile equipment to make that motor vehicle or equipment eligible for the tax credit.

_____ "Motor Vehicle" means a motor vehicle as defined in 41-1a-102.

_____ "Original equipment manufacturer(OEM) vehicle" means original equipment manufacturer(OEM) as defined in Subsection 19-1-402(8).

_____ "Original purchase" means original purchase as defined in Subsection 59-7-605(1)(g) and 59-10-1009(1)(g).

_____ "Qualifying electric motorcycle" means qualifying electric motorcycle as defined in 59-7-605(1)(h) or 59-10-1009(1)(h).

_____ "Qualifying electric vehicle" means qualifying electric vehicle as defined in 59-7-605(1)(i) or 59-10-1009(1)(i).

_____ "Qualifying plug-in hybrid vehicle" means qualifying plug-in hybrid vehicle as defined in 59-7-605(1)(j) or 59-10-1009(1)(j).

_____ "Window Sticker" means the label required by United States Code Title 15 Sections 1231 and 1232, as effective January 3, 2012.

R307-121-3. Proof of Purchase to Demonstrate Eligibility for New OEM Natural Gas, Propane, Qualifying Electric or Qualifying Plug-in Hybrid Vehicles.

_____ To demonstrate that an OEM natural gas, propane, qualifying electric, or qualifying plug-in hybrid motor vehicle is eligible for the tax credit, proof of purchase shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:

_____ (1)(a) a copy of the motor vehicle's window sticker, which includes its Vehicle Identification Number (VIN), or equivalent manufacturer's documentation showing that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug-in hybrid vehicle, or

_____ (b) a signed statement by either an Automotive Service Excellence (ASE)-certified technician or Canadian Standards Association (CSA) America CNG Fuel System Inspector that includes the VIN, the technician's ASE or CSA America certification number, and states that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug-in hybrid vehicle;

_____ (2) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the credit, the name of the seller of the motor vehicle, the VIN, purchase date, and price of the motor vehicle;

_____ (3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit;

_____ (4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 902 for the motor vehicle that was acquired as an original purchase; and

_____ (5) the underhood identification number or engine group of the motor vehicle.

R307-121-4. Proof of Purchase to Demonstrate Eligibility for New Qualifying Electric Motorcycle.

_____ To demonstrate that a qualifying electric motorcycle is eligible for the tax credit, proof of purchase shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:

_____ (1)(a) a copy of the Manufacturer's Statement of Origin (MSO) or equivalent manufacturer's documentation showing that the motor vehicle is a qualifying electric motorcycle, or

_____ (b) a signed statement by an Automotive Service Excellence (ASE) certified technician that includes the VIN, the technician's ASE certification number, and states that the motorcycle is a qualifying electric motorcycle;

_____ (2) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the credit, the name of the seller of the motor vehicle, the VIN, purchase date, and price of the motor vehicle;

_____ (3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit; and

_____ (4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 902 for the motor vehicle that was acquired as an original purchase.

R307-121-5. Proof of Lease to Demonstrate Eligibility for New OEM Natural Gas, Propane, Qualifying Electric or Qualifying Plug-in Hybrid Vehicles.

_____ To demonstrate that an OEM natural gas, propane, qualifying electric or qualifying plug-in hybrid vehicle is eligible for the tax credit, proof of lease shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:

_____ (1)(a) a copy of the motor vehicle's window sticker, which includes its Vehicle Identification Number (VIN), or equivalent manufacturer's documentation showing that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug-in hybrid vehicle; or

_____ (b) a signed statement by either an Automotive Service Excellence (ASE) certified technician or Canadian Standards Association (CSA) America CNG Fuel System Inspector that includes the VIN, the technician's ASE or CSA America certification number, and states that the motor vehicle is an OEM natural gas, propane, qualifying electric or qualifying plug-in hybrid vehicle;

_____ (2) an original or copy of the lease agreement that includes the name of the taxpayer seeking the credit, the name of the lessor of the vehicle, the VIN, the beginning date of the lease, the value of the vehicle at the beginning of the lease, and the value of the vehicle at the end of the lease;

_____ (3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit;

_____ (4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 902 for the motor vehicle that was acquired as an original purchase; and

_____ (5) the underhood identification number or engine group of the motor vehicle.

R307-121-6. Proof of Lease to Demonstrate Eligibility for Qualifying Electric Motorcycle.

_____ To demonstrate that a qualifying electric motorcycle is eligible for the tax credit, proof of lease shall be made in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documents to the director:

_____ (1)(a) a copy of the Manufacturer's Statement of Origin (MSO) or equivalent manufacturer's documentation showing that the motor vehicle is a qualifying electric motorcycle, or

_____ (b) a signed statement by an Automotive Service Excellence (ASE) certified technician that includes the VIN, the technician's ASE certification number, and states that the motorcycle is a qualifying electric motorcycle;

_____ (2) an original or copy of the lease agreement that includes the name of the taxpayer seeking the credit, the name of the lessor of the vehicle, the VIN, the beginning date of the lease, the value of the vehicle at the beginning of the lease, and the value of the vehicle at the end of the lease;

_____ (3) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit; and

_____ (4) an original or copy of the odometer disclosure statement required in Utah Code Annotated Title 41 Chapter 1a Section 902 for the motor vehicle that was acquired as an original purchase.

R307-121-7. Proof of Purchase to Demonstrate Eligibility for Motor Vehicles Converted to a Clean Fuel.

_____ To demonstrate that a conversion of a motor vehicle to be fueled by a clean fuel is eligible for the tax credit, proof of purchase shall be made, in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documentation to the director:

_____ (1) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the credit; the name, address, and phone number of the person that converted the motor vehicle to run on a clean fuel; the VIN; the date of conversion; and the price of the conversion equipment installed on the motor vehicle;

_____ (2) a copy of the current Utah vehicle registration in the name of the taxpayer seeking the credit; and

_____ (3) a signed statement by the person who converted the motor vehicle certifying that the conversion does not tamper with, circumvent, or otherwise affect the vehicle's on-board diagnostic system, in accordance with 19-1-406(2).

R307-121-8. Proof of Purchase to Demonstrate Eligibility for Special Mobile Equipment Converted to Clean Fuels.

~~_____ To demonstrate that a conversion of special mobile equipment to be fueled by clean fuel is eligible for the tax credit, proof of purchase shall be made, in accordance with 59-7-605(3)(b) or 59-10-1009(3)(b), by submitting the following documentation to the director:~~

~~_____ (1) a description, including serial number, of the special mobile equipment for which credit is to be claimed; and~~

~~_____ (2) an original or copy of the purchase order, customer invoice, or receipt that includes the name of the taxpayer seeking the credit, the serial number, the date of conversion, and the price of the conversion equipment installed on the special mobile equipment.~~

~~**KEY: air pollution, alternative fuels, tax credits, motor vehicles**~~

~~**Date of Enactment or Last Substantive Amendment: September 3, 2015**~~

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~~**Authorizing, and Implemented or Interpreted Law: 19-2-104; 19-1-402; 59-7-605; 59-10-1009]**~~