

Senate File 520

S-3248

1 Amend Senate File 520 as follows:

2 1. Page 1, by striking lines 9 through 14 and
3 inserting:

4 < _____. *a.* The taxpayer claiming the tax credit on
5 a commercial basis as provided in this section must
6 construct, install, and place in service any of the
7 following:

8 (1) An electric vehicle facility which serves a
9 motor vehicle that is designed by a manufacturer to
10 operate using electricity.

11 (2) A natural gas vehicle facility which serves a
12 motor vehicle that is designed by a manufacturer to
13 operate using compressed natural gas.

14 *b.* The taxpayer claiming the tax credit on a
15 residential basis as provided in this section must
16 construct, install, and place in service an electric
17 vehicle facility which serves a motor vehicle that
18 is designed by a manufacturer to operate using
19 electricity.

20 _____. *a.* After verifying the eligibility for an
21 electric or natural gas vehicle facility tax credit as
22 provided in this section, the department of revenue
23 shall issue the taxpayer an electric or natural gas
24 vehicle facility tax credit certificate which must be
25 attached to the taxpayer's tax return. An electric or
26 natural gas vehicle facility tax credit certificate
27 shall include all of the following:

28 (1) The taxpayer's name, address, tax
29 identification number, and any other information
30 required by the department of revenue.

31 (2) A description of the infrastructure, equipment,
32 or machinery being purchased and installed which
33 is eligible for the tax credit to be claimed on the
34 taxpayer's tax return.

35 (3) The amount of the tax credit being claimed.

36 *b.* The department shall adopt rules establishing
37 criteria for the receipt of applications for electric
38 or natural gas vehicle facility tax credit certificates
39 and the issuance of those certificates. A tax credit
40 certificate shall be issued in the taxpayer's name and
41 shall expire on or after the last day of the taxable
42 year for which the taxpayer is claiming the tax credit.
43 A tax credit certificate is nontransferable.

44 *c.* The aggregate amount of electric or natural gas
45 vehicle facility tax credit certificates that may be
46 issued pursuant to this section shall not exceed five
47 million dollars for all tax years that the tax credit
48 is available under this section. The department shall
49 issue the tax credit certificates on a first-come,
50 first-served basis to qualified applicants.>

1 2. Page 1, line 31, by striking <basis> and
2 inserting <basis as follows:>
3 3. Page 2, by striking lines 10 through 12 and
4 inserting:
5 <b. A person may claim the tax credit on a
6 residential basis only for an electric vehicle facility
7 that is for personal, family, household, or>
8 4. Page 2, line 14, by striking <or natural gas>

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