

# DECLARATION OF EMERGENCY

## Department of Revenue Policy Services Division

### Alternative Fuel Credit (LAC 61:I.1912)

The Louisiana Department of Revenue has decided to exercise emergency rule promulgation provisions in accordance with R.S. 49:953(B) of the Administrative Procedure Act and its authority under R.S. 47:1511, 1514, 103(D), to adopt a rule to administer the tax credit for conversion of vehicles to alternative fuel usage as provided under R.S. 47:6035.

In keeping with the evolution of science, technology and a global-push for the burning of clean energy, Louisiana has sought to provide an incentive to individual and corporation taxpayers to invest in qualified clean-burning motor vehicle fuel property. In recent years, the number of income tax returns filed with the Department claiming the alternative fuel tax credit has rapidly increased. As a result of increased filings and the number of questions and concerns surrounding the credit, the Department has determined emergency action is necessary to clarify the existing statute and to provide guidance as to the availability and proper qualification criteria necessary to claim the credit on income tax returns filed with the Department.

The action is further necessary to assist taxpayers in avoiding tax deficiencies, late filing penalties and other related penalties that may occur as a result of scenarios in which a taxpayer improperly claims the credit thereby causing the Department's disallowance of such. This Emergency Rule becomes effective on April 30, 2012 and shall remain in effect for a period of 180 days or until this rule takes effect through the normal promulgation process, whichever comes first.

### Title 61

#### REVENUE AND TAXATION

#### Part I. Taxes Collected and Administrative by the Secretary of Revenue

#### Chapter 19. Miscellaneous Tax Exemptions, Credits and Deductions Returns

#### §1912 Alternative Fuel Tax Credit

A. The tax credit afforded under this section provides an incentive to individuals or corporations to invest in equipment necessary for a motor vehicle to operate on alternative fuel. The tax credit provided under this section is limited to qualified clean-burning motor vehicle fuel property and does not include the cost of equipment necessary to operate a motor vehicle on gasoline or diesel.

B. The Alternative Fuel Tax Credit is available for the cost of the equipment purchased to convert a gasoline or diesel motor vehicle to a vehicle that operates on alternative fuel. The credit is also available when a taxpayer purchases a vehicle that its original and only use is to operate on an alternative fuel.

C. As used in this Section, the following words and phrases shall have the meaning ascribed to them in this Subsection unless the context clearly indicates otherwise:

(1) "Alternative fuel" means a fuel which results in emissions of oxides of nitrogen, volatile organic compounds, carbon monoxide, or particulates, or any combination of these which are comparably lower than emissions from gasoline or diesel and which meets or exceeds federal clean air standards, including but not limited to compressed natural gas, liquefied natural gas, liquefied petroleum gas, biofuel, biodiesel, methanol, ethanol, and electricity.

(a) There shall be a rebuttable presumption that a vehicle which operates on an alternative fuel and listed by the United States Department of Energy at [www.afdc.energy.gov/afdc/pdfs/my2012\\_afv\\_atv.pdf](http://www.afdc.energy.gov/afdc/pdfs/my2012_afv_atv.pdf) or the attached exhibit "A" is an alternative fuel vehicle that emits comparably lower emissions than those emitted by gasoline or diesel and a vehicle that meets or exceeds the federal clean air standards as set forth by the United States Environmental Protection Agency.

(2) "Cost of qualified clean-burning motor vehicle fuel property" shall mean any of the following:

(a) The retail cost paid by the owner of a motor vehicle for the purchase and installation by a technician of qualified clean-burning motor vehicle fuel

property certified by the United States Environmental Protection Agency to modify a motor vehicle which is propelled by gasoline or diesel so that the motor vehicle may be propelled by an alternative fuel, provided the motor vehicle is registered in this state.

(b) The cost to the owner of a new motor vehicle purchased at retail originally equipped to be propelled by an alternative fuel for the cost of that portion of the motor vehicle which is attributable to the storage of the alternative fuel, the delivery of the alternative fuel to the engine of the motor vehicle, and the exhaust of gases from combustion of the alternative fuel, provided the motor vehicle is registered in this state.

(c) The cost of property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel, including compression equipment, storage tanks, and dispensing units for alternative fuel at the point where the fuel is delivered, provided the property is installed and located in this state and no credit has been previously claimed on the cost of such property. The cost of property which is directly related to the delivery of an alternative fuel into the fuel tank of motor vehicles propelled by alternative fuel shall not include costs associated with exploration and development activities necessary for severing natural resources from the soil or ground.

(3) "Qualified clean-burning motor vehicle fuel property" shall mean equipment necessary for a motor vehicle to operate on an alternative fuel and shall not include equipment necessary for operation of a motor vehicle on gasoline or diesel.

D. The credit is allowed for the taxable period in which the taxpayer incurs the retail cost of the property that is purchased and installed. In these instances, the credit is equal to fifty percent of the cost of the equipment necessary to operate a vehicle on an alternative fuel. To claim the retail cost paid by the owner of a motor vehicle for the purchase and installation of the equipment as a credit, the taxpayer must provide information which shows:

(1) The installation was by a technician of qualified clean-burning motor vehicle fuel property certified by the United States Environmental Protection Agency to modify a motor vehicle which is propelled by gasoline or diesel so that the motor vehicle may be propelled by an alternative fuel; and,

(2) The motor vehicle is registered in this state.

For purposes of the credit, retail cost shall be defined as the sales price paid by a taxpayer for the purchase of qualified clean-burning motor vehicle fuel property sold at retail. Sales price means the total amount for which qualified clean-burning motor vehicle fuel property is sold. The term sales price shall not include any amount designated as a cash discount or rebate by the vendor or manufacturer. Rebate means any amount offered by a vendor or manufacturer as a deduction from the listed retail price.

E. The credit is also allowed for the taxable period in which a taxpayer incurs the cost of the property which is directly related to the delivery of an alternative fuel into the fuel tank of a motor vehicle propelled by alternative fuel. In these instances, the credit is also equal to fifty percent of the cost of the property described in the preceding sentence. The costs include those incurred for:

(1) Compression equipment, storage tanks, and dispensing units for alternative fuel at the point where the fuel is delivered; and,

(2) The property must be installed and located in this state.

However, if a taxpayer has previously claimed credits on the cost of the property listed above, no additional credits can be claimed. Also, under this provision, the following costs cannot be included when claiming the credit:

(1) Installation costs; or,

(2) Any costs associated with exploration and development activities necessary for severing natural resources from the soil or ground.

F. In cases where no previous credit was claimed under paragraphs D and E, a taxpayer can claim a credit for a new motor vehicle purchased with equipment necessary to operate a vehicle on an alternative fuel pre-installed by the vehicle's manufacturer. Basic requirements to claim the credit under this provision include:

(1) The credit must be claimed during the tax period in which the property was purchased; and,

(2) The motor vehicle must be registered in this state.

Once the basic requirements are met, to claim the credit, the taxpayer can elect to determine the exact cost of the qualified clean-burning motor vehicle fuel property pre-installed by the manufacturer in the purchased vehicle. The cost of the qualified clean-burning motor vehicle fuel property for a new motor vehicle originally equipped to be propelled by an alternative fuel shall be the cost of that portion of the motor vehicle which is attributable to any of the following:

- (1) The storage of the alternative fuel;
- (2) The delivery of the alternative fuel to the engine of the motor vehicle; and,
- (3) The exhaust of gases from combustion of the alternative fuel.

If the taxpayer is unable to or elects not to determine the exact cost of the qualified clean-burning motor vehicle property pre-installed by the manufacturer in the purchased vehicle, the taxpayer can claim a credit that is the lesser of:

- (1) Ten percent of the cost of the motor vehicle; or,
- (2) Three thousand dollars.

**AUTHORITY NOTE:** Promulgated in accordance with R.S. 47:1511, 1514, and 103(D).  
**HISTORICAL NOTE:** Promulgated by the Department of Revenue, Policy Services Division, LR 37:

**Cynthia Bridges**  
**Secretary/Date**

Model Year 2012: Alternative Fuel Vehicles and Advanced Technology Vehicles<sup>1</sup> (Updated 4/3/12)

Fuel Type	Make	Model	Vehicle Type	Emission Class <sup>2</sup>	Trans Type	Engine Size/ Cylinders	Fuel Economy <sup>3,4</sup> City/Hwy on Alt Fuel/Gasoline
<b>Bentley</b>							
E85 FFV	Bentley	Continental Flying Spur	Sedan	Tier 2 Bin 5	Auto	6.0L 12 Cyl	8/11 <sup>3</sup> , 13/19 <sup>4</sup>
E85 FFV	Bentley	Continental GT	Sedan	Tier 2 Bin 5	Auto	6.0L 12 Cyl	8/12 <sup>3</sup> , 14/19 <sup>4</sup>
E85 FFV	Bentley	Continental Supersports	Sedan	Tier 2 Bin 5	Auto	6.0L 12 Cyl	8/12 <sup>3</sup> , 14/19 <sup>4</sup>
<b>BMW</b>							
HEV (NIMH)	BMW	ActiveHybrid 5	Sedan	n/a	Auto	3.0L 6 Cyl	n/a
HEV (NIMH)	BMW	ActiveHybrid 7	Sedan	Tier 2 Bin 5	Auto	4.4L 8 Cyl	17/24
HEV (NIMH)	BMW	ActiveHybrid 7L	Sedan	Tier 2 Bin 5	Auto	4.4L 8 Cyl	17/24
<b>Chrysler</b>							
E85 FFV	Chrysler	200 S	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	14/21 <sup>3</sup> , 19/29 <sup>4</sup>
E85 FFV	Chrysler	300	Sedan	Tier 2 Bin 5	Auto	3.6L 6 Cyl	13/19 <sup>3</sup> , 18/27 <sup>4</sup>
E85 FFV	Chrysler	Town & Country	Minivan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	12/18 <sup>3</sup> , 17/25 <sup>4</sup>
E85 FFV	Dodge	Avenger	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	14/21 <sup>3</sup> , 19/29 <sup>4</sup>
E85 FFV	Dodge	Charger	Sedan	Tier 2 Bin 5	Auto	3.6L 6 Cyl	13/19 <sup>3</sup> , 18/27 <sup>4</sup>
E85 FFV	Dodge	Charger Police Pursuit	Sedan	n/a	Auto	3.6L 6 Cyl	n/a
E85 FFV	Dodge	Durango 2WD / 4WD	SUV	Tier 2 Bin 5	Auto	3.6L 6 Cyl	12/17 <sup>3</sup> , 16/23 <sup>4</sup>
E85 FFV	Dodge	Journey	SUV	Tier 2 Bin 4	Auto	3.6L 6 Cyl	13/18 <sup>3</sup> , 17/25 <sup>4</sup>
E85 FFV	Dodge	Grand Caravan	Minivan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	12/18 <sup>3</sup> , 17/25 <sup>4</sup>
E85 FFV	Jeep	Grand Cherokee	SUV	Tier 2 Bin 4	Auto	3.6L 6 Cyl	13/17 <sup>3</sup> , 17/23 <sup>4</sup>
E85 FFV	Ram	Ram 1500	Pickup	Tier 2 Bin 4	Auto	4.7L 8 Cyl	10/12 <sup>3</sup> , 14/19 <sup>4</sup>
B20	Ram	2500/3500 HD	Pickup	Fed. HD 1	Auto	6.7L 6 Cyl	n/a
<b>Ford</b>							
E85 FFV	Ford	Police Interceptor FWD/AWD	Sedan	n/a	Auto	3.5L 6 Cyl	n/a
E85 FFV	Ford	Police Interceptor FWD/AWD	SUV	n/a	Auto	3.7L 6 Cyl	n/a
E85 FFV	Ford	Fusion	Sedan	Tier 2 Bin 5	Auto	3.0L 6 Cyl	14/21 <sup>3</sup> , 20/28 <sup>4</sup>
E85 FFV	Ford	Expedition 2WD/4WD	SUV	Tier 2 Bin 4	Auto	5.4L 8 Cyl	10/15 <sup>3</sup> , 14/20 <sup>4</sup>
E85 FFV	Ford	Escape FWD/4WD	SUV	Tier 2 Bin 4	Auto	3.0L 6 Cyl	13/17 <sup>3</sup> , 18/23 <sup>4</sup>
E85 FFV	Ford	F-150	Pickup	Tier 2 Bin 4	Auto	3.7L 6 Cyl	12/17 <sup>3</sup> , 17/23 <sup>4</sup>
E85 FFV	Ford	F-150	Pickup	Tier 2 Bin 4	Auto	5.0L 8 Cyl	11/15 <sup>3</sup> , 15/21 <sup>4</sup>
E85 FFV	Ford	Super Duty F-250/F-350	Pickup	Tier 2 Bin 8	Auto	6.2L 8 Cyl	n/a
B20	Ford	Super Duty F-250/F-350	Pickup	Fed H.D.	Auto	6.7L 8 Cyl Diesel	n/a
B20	Ford	Super Duty F-450	Pickup	Fed H.D.	Auto	6.7L 8 Cyl Diesel	n/a
Electric (Li-ion)	Ford	Ford Focus Electric	sedan	ZEV, Tier 2 Bin 1	Auto	105 kW e-motor	est. 100 mi/charge 23 kWh Battery
Electric (Li-ion)	Ford	Transit Connect (Azure Dynamics)	Van	ZEV, Tier 2 Bin 1	Auto	105 kW e-motor	55/54 kWh/100 mi 62/62 MPGe
E85 FFV	Ford	E-150/E-250	Van/Wagon	Tier 2 Bin 8	Auto	4.6L 8 Cyl	10/12 <sup>3</sup> , 13/17 <sup>4</sup>
E85 FFV	Ford	E-150/E-250	Van/Wagon	Tier 2 Bin 8	Auto	5.4L 8 Cyl	9/12 <sup>3</sup> , 12/16 <sup>4</sup>
E85 FFV	Ford	E-350	Van	Tier 2 Bin 8	Auto	5.4L 8 Cyl	n/a

**Model Year 2012: Alternative Fuel Vehicles and Advanced Technology Vehicles<sup>1</sup> (Updated 4/3/12)**

Fuel Type	Make	Model	Vehicle Type	Emission Class <sup>2</sup>	Trans Type	Engine Size/ Cylinders	Fuel Economy <sup>3,4</sup> City/Hwy on Alt Fuel/Gasoline
CNG/LPG capable w/engine prep pack	Ford	Super Duty F-250/F-350	Pickup	n/a	Auto	6.2L	n/a
CNG/LPG capable w/engine prep pack	Ford	Transit Connect	Van	n/a	Auto	2.0L 4 Cyl	n/a
CNG/LPG capable w/engine prep pack	Ford	E-150, E-250, E-350	Van/Wagon	n/a	Auto	5.4L or 6.8L	n/a
HEV (NiMH)	Ford	Escape Hybrid FWD/4WD	SUV	LEV II SULEV Tier 2 Bin 3	ECVT	2.5L 4 Cyl	34/31
HEV (NiMH)	Ford	Fusion Hybrid	Sedan	LEV II SULEV Tier 2 Bin 3	ECVT	2.5L 4 Cyl	41/36
E85 FFV	Lincoln	Navigator 2WD/4WD	SUV	Tier 2 Bin 4	Auto	5.4L V8	10/15 <sup>3</sup> , 14/20 <sup>4</sup>
HEV (NiMH)	Lincoln	MKZ Hybrid	Sedan	LEV II SULEV Tier 2 Bin 3	ECVT	2.5L 4 Cyl	41/36
<b>General Motors</b>							
E85 FFV	Buick	LaCrosse FWD/AWD	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	13/19 <sup>3</sup> , 17/27 <sup>4</sup>
HEV (Li-ion)	Buick	LaCrosse Hybrid	Sedan	LEV II SULEV Tier 2 Bin 4	Auto	2.4L 4 Cyl	25/36
E85 FFV	Buick	Regal	Sedan	Tier 2 Bin 4	Auto	2.4L 4 Cyl	15/22 <sup>3</sup> , 19/31 <sup>4</sup>
E85 FFV	Buick	Regal Turbo	Sedan	Tier 2 Bin 4	Auto	2.0L 4 Cyl	13/22 <sup>3</sup> , 18/29 <sup>4</sup>
HEV (Li-ion)	Buick	Regal Hybrid	Sedan	n/a	Auto	2.4L 4 Cyl	25/36
HEV (NiMH)	Cadillac	Escalade Hybrid	SUV	Tier 2 Bin 5	Auto	6.0L V8	20/23
E85 FFV	Cadillac	Escalade 2WD/AWD	SUV	Tier 2 Bin 5	Auto	6.2L 8 Cyl	10/15 <sup>3</sup> , 14/18 <sup>4</sup>
E85 FFV	Cadillac	Escalade EXT AWD	SUV	Tier 2 Bin 5	Auto	6.2L 8 Cyl	9/13 <sup>3</sup> , 13/18 <sup>4</sup>
E85 FFV	Cadillac	Escalade ESV 2WD/AWD	SUV	Tier 2 Bin 5	Auto	6.2L 8 Cyl	10/15 <sup>3</sup> , 14/18 <sup>4</sup>
E85 FFV	Cadillac	SRX 2WD/AWD	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	12/18 <sup>3</sup> , 17/24 <sup>4</sup>
E85 FFV	Chevrolet	Avalanche 1500 2WD, 4WD	SUV	Tier 2 Bin 5	Auto	5.3L 8 Cyl	11/16 <sup>3</sup> , 15/21 <sup>4</sup>
E85 FFV	Chevrolet	Equinox FWD/AWD	SUV	Tier 2 Bin 4	Auto	2.4L 4 Cyl	15/22 <sup>3</sup> , 22/32 <sup>4</sup>
E85 FFV	Chevrolet	Equinox FWD/AWD	SUV	Tier 2 Bin 4	Auto	3.0L 6 Cyl	12/18 <sup>3</sup> , 17/24 <sup>4</sup>
E85 FFV	Chevrolet	Express 1500 GMC Savana G1500 2WD / AWD	Van	Tier 2 Bin 4	Auto	5.3L 8 Cyl	10/13 <sup>3</sup> , 13/18 <sup>4</sup>
E85 FFV	Chevrolet	Express 2500/3500 GMC Savana 2500/3500	Van	Tier 2 Bin 8	Auto	4.8L 8 Cyl	8/11 <sup>3</sup> , 12/17 <sup>4</sup>
E85 FFV	Chevrolet	Express 2500/3500 GMC Savana 2500/3500	Van	Tier 2 Bin 8	Auto	6.0L 8 Cyl	8/11 <sup>3</sup> , 11/16 <sup>4</sup>
B20	Chevrolet	Express 2500/3500 GMC Savana 2500/3500	Van	n/a	Auto	6.6L 8 Cyl	n/a
CNG Dedicated	Chevrolet	Express 2500/3500 GMC Savana 2500/3500	Van	Tier 2 Bin 5	Auto	6.0L 8 Cyl	n/a
LPG Dedicated	Chevrolet	Express 3500/4500 GMC Savana 3500/4500 Cutaway Vans	Van	Tier 2 Bin 5	Auto	6.0L 8 Cyl	n/a
E85 FFV	Chevrolet	Impala	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	13/22 <sup>3</sup> , 18/30 <sup>4</sup>

**Model Year 2012: Alternative Fuel Vehicles and Advanced Technology Vehicles<sup>1</sup> (Updated 4/3/12)**

Fuel Type	Make	Model	Vehicle Type	Emission Class <sup>2</sup>	Trans Type	Engine Size/ Cylinders	Fuel Economy <sup>3,4</sup> City/Hwy on Alt Fuel/Gasoline
E85 FFV	Chevrolet	Malibu	Sedan	Tier 2 Bin 4	Auto	2.4L 4 Cyl	15/23 <sup>3</sup> , 22/33 <sup>4</sup>
E85 FFV	Chevrolet	Caprice Police Petrol Vehicle	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	13/18 <sup>3</sup> , 18/26 <sup>4</sup>
E85 FFV	Chevrolet	Impala Police Package	Sedan	Tier 2 Bin 4	Auto	3.6L 6 Cyl	n/a
E85 FFV	Chevrolet	Tahoe Police Package	SUV	Tier 2 Bin 4	Auto	5.3L 8 Cyl	n/a
E85 FFV	Chevrolet	Silverado 1500 GMC Sierra 1500 2WD/4WD	Pickup	Tier 2 Bin 5	Auto	4.8L 8 Cyl	10/14 <sup>3</sup> , 14/19 <sup>4</sup>
E85 FFV	Chevrolet	Silverado 1500 GMC Sierra 1500 2WD/4WD	Pickup	Tier 2 Bin 5	Auto	5.3L 8 Cyl	11/16 <sup>3</sup> , 15/21 <sup>4</sup>
B20	Chevrolet	Silverado 2500/3500 HD GMC Sierra 2500/3500 HD 2WD/4WD	Pickup	n/a	Auto	6.6L 8 Cyl	n/a
E85 FFV	Chevrolet	Silverado 1500 GMC Sierra 1500 2WD/4WD	Pickup	Tier 2 Bin 5	Auto	6.2L 8 Cyl	9/13 <sup>3</sup> , 13/18 <sup>4</sup>
E85 FFV	Chevrolet	Suburban C1500 GMC Yukon C1500 2WD/4WD	SUV	Tier 2 Bin 5	Auto	5.3L 8 Cyl	11/16 <sup>3</sup> , 15/21 <sup>4</sup>
E85 FFV	Chevrolet	Tahoe 1500 GMC Yukon 1500 2WD/4WD	SUV	Tier 2 Bin 5	Auto	5.3L 8 Cyl	11/16 <sup>3</sup> , 15/21 <sup>4</sup>
E85 FFV	GMC	Yukon Denali/Denali XL 2WD/4WD	SUV	Tier 2 Bin 5	Auto	6.2L 8 Cyl	10/14 <sup>3</sup> , 14/18 <sup>4</sup>
HEV (NiMH)	Chevrolet	Silverado 1500 Hybrid GMC Sierra 1500 Hybrid 2WD/4WD	Pickup	Tier 2 Bin 5	Auto	6.0L V8	20/23
HEV (NiMH)	Chevrolet	Tahoe 1500 Hybrid GMC Yukon 1500 Hybrid 2WD/4WD	SUV	Tier 2 Bin 5	Auto	6.0L V8	20/23
PHEV (Li-ion)	Chevrolet	Chevrolet Volt	Sedan	SULEV	Auto	16-kWh lithium-ion battery / 1.4L engine- generator	35 / 40 Gasoline 36 / 37 Kwh/100 mi 95 / 93 MPGe
E85 FFV	GMC	Terrain FWD/ AWD	SUV	Tier 2 Bin 4	Auto	2.4L 4 Cyl	15/22 <sup>3</sup> , 22/32 <sup>4</sup>
E85 FFV	GMC	Terrain FWD/AWD	SUV	Tier 2 Bin 4	Auto	3.0L 6 Cyl	12/18 <sup>3</sup> , 17/24 <sup>4</sup>
<b>Honda</b>							
HEV (NiMH)	Honda	Insight	Sedan	LEV II AT-PZEV Tier 2 Bin 2	ECVT	1.3L 4 Cyl	40/43
HEV (Li-ion)	Honda	Civic Hybrid	Sedan	LEV II AT-PZEV Tier 2 Bin 2	ECVT	1.5L 4 Cyl	44/44
HEV (NiMH)	Honda	CR-Z	Sedan	LEV II AT-PZEV Tier 2 Bin 2	Man / ECVT	1.5L, 4 Cyl	31/37
Electric (Li-ion)	Honda	Fit EV	Sedan	CARB ZEV Tier 2 Bin 1	Auto	n/a	est. 100 mi/charge
CNG Dedicated	Honda	Civic NGV	Sedan	LEV II AT-PZEV Tier 2 Bin 2	Auto	1.8L, 4 Cyl.	24/36 mpgge
Hydrogen Fuel Cell	Honda	FCX Clarity	Sedan	CARB ZEV Tier 2 Bin 1	Auto	PEM Fuel Cell 100 kW	60/60 mpkg
<b>Hyundai</b>							
HEV (Li-poly)	Hyundai	Sonata Hybrid	Sedan	LEV II SULEV Tier 2 Bin 2	A / 6 sp	2.4L 4 Cyl	35/40
<b>Infiniti</b>							
HEV (NiMH)	Infiniti	M35h Hybrid	Sedan	LEV II ULEV Tier 2 Bin 5	A / 7 sp	3.5L 6 Cyl	27/32

**Model Year 2012: Alternative Fuel Vehicles and Advanced Technology Vehicles<sup>1</sup> (Updated 4/3/12)**

Fuel Type	Make	Model	Vehicle Type	Emission Class <sup>2</sup>	Trans Type	Engine Size/ Cylinders	Fuel Economy <sup>3,4</sup> City/Hwy on Alt Fuel/Gasoline
<b>Kia</b>							
HEV (Li-poly)	Kia	Optima	Sedan	LEV II SULEV	Auto	2.4L 4 Cyl	35/40
<b>Lexus</b>							
HEV (NiMH)	Lexus	Lexus CT 200h	Sedan	LEV II SULEV Tier 2 Bin 3	ECVT	1.8L 4 Cyl	43/40
HEV (NiMH)	Lexus	Lexus HS 250h	Sedan	LEV II SULEV Tier 2 Bin 3	ECVT	2.5L 4 Cyl	35/34
HEV (NiMH)	Lexus	Lexus GS 450h	Sedan	LEV II SULEV Tier 2 Bin 3	ECVT	3.5L 6 Cyl	22/25
HEV (NiMH)	Lexus	Lexus RX 450h AWD	SUV	LEV II SULEV Tier 2 Bin 3	ECVT	3.5L, 6 Cyl	30/28
HEV (NiMH)	Lexus	Lexus LS 600h L	Sedan	LEV II SULEV Tier 2 Bin 3	ECVT	5.0L 8 Cyl	19/23
<b>Mercedes-Benz</b>							
E85 FFV	Mercedes-Benz	C300 4MATIC	Sedan	LEVII LEV Tier 2 Bin 5	Auto	3.0L 6 Cyl	13/18 <sup>3</sup> , 18/25 <sup>4</sup>
HEV (Li-Ion)	Mercedes-Benz	S400 Hybrid	Sedan	LEVII LEV Tier 2 Bin 5	Auto	3.5L 6 Cyl	19/25
Hydrogen Fuel Cell	Mercedes-Benz	F-Cell	Sedan	CARB ZEV Tier 2 Bin 1	Auto	PEM Fuel Cell 100 kW	52/53
<b>Mitsubishi</b>							
Electric (Li-Ion)	Mitsubishi	Mitsubishi i	Sedan	CARB ZEV Tier 2 Bin 1	Auto	66 kW e-motor	27/34 kWh/100 mi 126/99 MPGe
<b>Nissan</b>							
E85 FFV	Nissan	Armada 2WD/4WD	Sedan	LEV II, LEV Tier 2 Bin 5	Auto	5.6L 8 Cyl	9/13 <sup>3</sup> , 12/19 <sup>4</sup> 2WD
E85 FFV	Nissan	Titan 2WD/4WD	Pickup	LEV II, LEV Tier 2 Bin 5	Auto	5.6L 8 Cyl	9/13 <sup>3</sup> , 13/18 <sup>4</sup> 2WD
Electric (Li-Ion)	Nissan	Leaf	Sedan	CARB ZEV Tier 2 Bin 1	Auto	80 kW e-motor	32/37 kWh/100 mi 106/92 MPGe
<b>Porsche</b>							
HEV (NiMH)	Porsche	Cayenne S Hybrid	SUV	LEV II ULEV Tier 2 Bin 5	Auto	3.0L 6 Cyl	20/24
HEV (NiMH)	Porsche	Panamera S Hybrid	Sedan	LEV II ULEV Tier 2 Bin 5	Auto	3.0L 6 Cyl	22/30
<b>Tesla</b>							
Electric (Li-Ion)	Tesla	Model S	Sedan	CARB ZEV Tier 2 Bin 1	Auto	n/a e-motor	300 mi/charge Est.
<b>Toyota</b>							
E85 FFV	Toyota	Tundra 4WD	Pickup	Tier 2 Bin 5	Auto	5.7L V8	10/13 <sup>3</sup> , 13/17 <sup>4</sup>
E85 FFV	Toyota	Sequoia 4WD	SUV	Tier 2 Bin 5	Auto	5.7L V8	9/12 <sup>3</sup> , 12/17 <sup>4</sup>
HEV (NiMH)	Toyota	Prius Hybrid	Sedan	LEV II AT PZEV Tier 2 Bin 3	ECVT	1.8L 4 Cyl	51/48
HEV (NiMH)	Toyota	Prius V	Station Wagon	LEV II AT PZEV Tier 2 Bin 3	ECVT	1.8L 4 Cyl	44/40
HEV (NiMH)	Toyota	Camry Hybrid	Sedan	LEV II AT PZEV Tier 2 Bin 3	ECVT	2.4L 4 Cyl	31/35
HEV (NiMH)	Toyota	Highlander AWD Hybrid	SUV	LEV II SULEV Tier 2 Bin 3	ECVT	3.5L 6 Cyl	28/28
PHEV (Li-Ion)	Toyota	Prius Plug-in Hybrid	Sedan	LEV II AT-PZEV Tier 2 Bin 3	ECVT	1.8L 4 Cyl 4.4 kWh Li-ion Battery	87 MPGe* 49 mpg*
Electric (Li-Ion)	Toyota	RAV4 EV	Small SUV	CARB ZEV Tier 2 Bin 1	n/a	n/a	100 miles/charge
<b>Volkswagen</b>							
E85 FFV	Volkswagen	Routan	SUV	Tier 2 Bin 4	Auto	3.6L 6 Cyl	12/18 <sup>3</sup> , 17/25 <sup>4</sup>
HEV (NiMH)	Volkswagen	Touareg Hybrid	SUV	LEV II ULEV Tier 2 Bin 5	Auto	3.0L 6 Cyl	20 / 24

**Model Year 2012: Alternative Fuel Vehicles and Advanced Technology Vehicles<sup>1</sup> (Updated 4/3/12)**

Fuel Type	Make	Model	Vehicle Type	Emission Class <sup>2</sup>	Trans Type	Engine Size/ Cylinders	Fuel Economy <sup>3,4</sup> City/Hwy on Alt Fuel/Gasoline
<b>Vehicle Production Group</b>							
CNG Dedicated	VPG	MV-1	SPV	LEV II SULEV	Auto	4.6L 8 Cyl	11 / 16
<b>Wheego</b>							
Electric (Li-Iron-Ion)	Wheego	Wheego LiFe	Sedan	CARB ZEV Tier 2 Bin 1	Auto	15 kW e-motor	est. 100 miles/charge

<sup>1</sup> Some vehicles may not qualify for vehicle-acquisition credits under the U.S. DOE's EPart State and Fuel Provider or Federal Fleet Management programs. Contact these programs about eligible vehicles.

<sup>2</sup> Emission class designations were obtained from the EPA at <http://www.epa.gov/greenvehicles/>

<sup>3</sup> EPA fuel economy estimates for FFVs operating on E85

<sup>4</sup> EPA fuel economy estimates for FFVs operating on conventional gasoline

<sup>5</sup> EPA estimated air pollution score when vehicle is operated on E85. 10 = best and 1=worst.

<sup>6</sup> EPA estimated air pollution score when vehicle is operated on gasoline. 10 = best and 1=worst.

<sup>7</sup> GHG emission score when vehicle is operated on alternative fuel.

<sup>8</sup> GHG emission score when vehicle is operated on gasoline.

<sup>9</sup> This vehicle is only available to fleet customers.