

Revenue Information Bulletin No. 21-016

June 25, 2021

Individual and Corporate Income Tax

**Changes to the Alternative Fuel Vehicle Tax Credit
Act 385 of the 2021 Regular Session**

Act 385 of the 2021 Regular Session accelerates the sunset date for the income tax credit for conversion of vehicles to alternative fuel usage vehicles¹ from January 1, 2022, to July 1, 2021. Act 385 applies to the cost of either (1) qualified clean-burning motor-fuel property related to a conversion of a motor fuel vehicle propelled by gasoline or diesel to a motor vehicle propelled by an alternative fuel or (2) the purchase of a new vehicle originally equipped to be propelled by an alternative fuel.

Any purchases of a new vehicle originally equipped to be propelled by an alternative fuel or the conversion of a motor fuel vehicle made on or after July 1, 2021, will no longer qualify for the credit.

The credit for the building of fueling stations sunsets January 1, 2022.

For questions concerning this matter, please contact the Policy Services Division at (225) 219-2780. For questions concerning a taxpayer's return, please contact (855) 307-3893.

Kimberly J. Lewis
Secretary

¹ LA R.S. 47:6035