

## Article - Transportation

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§13–815.

(a) In this section, “excise tax” means the tax imposed under § 13–809 of this subtitle.

(b) This section applies only to a plug-in electric drive vehicle that:

(1) Has not been modified from original manufacturer specifications;

(2) Is acquired for use or lease by the taxpayer and not for resale; and

(3) Is purchased new and titled for the first time on or after July 1, 2014, but before July 1, 2017.

(c) Subject to available funding, a credit is allowed against the excise tax imposed for a plug-in electric drive vehicle.

(d) The credit allowed under this section may not exceed the lesser of:

(1) The product of \$125 times the number of kilowatt-hours of battery capacity of the vehicle; or

(2) \$3,000.

(e) The credit allowed under this section is limited to the acquisition of:

(1) One vehicle per individual; and

(2) 10 vehicles per business entity.

(f) A credit may not be claimed under this section:

(1) For a vehicle unless the vehicle is registered in the State; or

(2) Unless the manufacturer has already conformed to any applicable State or federal laws or regulations governing clean-fuel vehicle or electric vehicle purchases applicable during the calendar year in which the vehicle is titled.

(g) The Motor Vehicle Administration shall administer the credit under this section.

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