



## States' Biofuels Statutes

### STATE OF CONNECTICUT

*This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#). These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.*

*Current through the 2013 Legislative Session of the Connecticut General Assembly.*

#### **§ 12-217i. Tax credits for investments in vehicles powered by clean alternative fuels or electricity, for construction of or improvements to alternative fuel filling stations and for converting motor vehicles to utilize alternative fuels**

(a) There shall be allowed a credit for any taxpayer against the tax imposed by this chapter, chapter 209,<sup>1</sup> 210,<sup>2</sup> 211<sup>3</sup> or 212<sup>4</sup> in any income year or calendar quarter, as the case may be, commencing prior to January 1, 2008, in an amount equal to ten per cent of the amount of expenditures paid or incurred during such income year or such quarter, as the case may be, for the incremental cost of purchasing a vehicle which is exclusively powered by a clean alternative fuel.

(b) There shall be allowed a credit for any taxpayer against the tax imposed by this chapter in any income year commencing on or after January 1, 1994, and prior to January 1, 2008, in an amount equal to fifty per cent of the amount of expenditures, other than those described in subsection (a) of this section, paid or incurred during such income year directly for (1) the construction of any filling station or improvements to any existing filling station in order to provide compressed natural gas, liquefied petroleum gas or liquefied natural gas; (2) the purchase and installation of conversion equipment incorporated into or used in converting vehicles powered by any other fuel to either exclusive use of clean alternative fuel or dual use of such other fuel and a clean alternative fuel, including, but not limited to, storage cylinders, cylinder brackets, regulated mixers, fill valves, pressure regulators, solenoid valves, fuel gauges, electronic ignitions and alternative fuel delivery lines, if such converted vehicles, after conversion, meet generally accepted standards, including, but not limited to, the standards set by the American Gas Association, the National Fire Protection Association, the American National Standards Institute, the American Society of Testing Materials or the American Society of Mechanical Engineers; or (3) the purchase and installation of equipment incorporated into or used in a compressed natural gas, liquefied petroleum gas or liquefied natural gas filling or electric recharging station for vehicles powered by a clean alternative fuel, including, but not limited to, compressors, storage cylinders, associated framing, tubing and fittings, valves and fuel poles and fuel delivery lines.

(c) If the amount of any credit provided in this section exceeds the amount of tax otherwise payable in the income year or calendar quarter, as the case may be, in which such expenditure was paid or incurred, the balance of any such credit remaining may be taken in any of the three succeeding income years or twelve succeeding calendar quarters, respectively. Any taxpayer allowed such a tax credit against the tax imposed under this chapter, chapter 209, 210, 211 or 212 shall not be allowed such credit under more than one of said chapters. As used in this section “clean alternative fuel” shall mean compressed natural gas, liquefied petroleum gas, liquefied natural gas or electricity when used as a motor vehicle fuel and “incremental cost” shall mean the difference between the purchase price of a vehicle which is exclusively powered by a clean alternative fuel and the manufacturer’s suggested retail price of a comparably equipped vehicle which is not so powered.

**Credits:** (1991, P.A. 91-179, § 1; 1992, P.A. 92-188, § 1; 1993, P.A. 93-199, § 2; 1995, P.A. 95-15, § 1; 1996, P.A. 96-183, § 1; 1997, P.A. 97-295, § 23, eff. July 8, 1997; 1999, P.A. 99-173, § 41, eff. June 23, 1999; 2002, May 9 Sp.Sess., P.A. 02-4, § 11, eff. July 1, 2002; 2004, P.A. 04-231, § 5, eff. July 1, 2004.)