

88 Corporate Franchise or Income Tax Act, in an amount equal to:

89 (a) ~~It~~ → [\$750] \$605 ← ~~It~~ for the original purchase of a new vehicle that is not fueled by  
89a compressed

90 natural gas if the vehicle is registered in Utah and meets air quality standards and fuel economy  
91 standards;

92 (b) for the purchase of a vehicle fueled by compressed natural gas that is registered in  
93 Utah, the lesser of:

94 (i) \$2,500; or

95 (ii) 35% of the purchase price of the vehicle;

96 (c) 50% of the cost of equipment for conversion, if certified by the board, of a motor  
97 vehicle registered in Utah minus the amount of any clean fuel grant received, up to a maximum  
98 tax credit of \$2,500 per motor vehicle, if the motor vehicle is to:

99 (i) be fueled by propane, natural gas, or electricity;

100 (ii) be fueled by other fuel the board determines annually on or before July 1 to be at  
101 least as effective in reducing air pollution as fuels under Subsection (2)(c)(i); or

102 (iii) meet the federal clean-fuel vehicle standards in the federal Clean Air Act  
103 Amendments of 1990, 42 U.S.C. Sec. 7521 et seq.; and

104 (d) 50% of the cost of equipment for conversion, if certified by the board, of a special  
105 mobile equipment engine minus the amount of any clean fuel grant received, up to a maximum  
106 tax credit of \$1,000 per special mobile equipment engine, if the special mobile equipment is to  
107 be fueled by:

108 (i) propane, natural gas, or electricity; or

109 (ii) other fuel the board determines annually on or before July 1 to be:

110 (A) at least as effective in reducing air pollution as the fuels under Subsection (2)(d)(i);

111 or

112 (B) substantially more effective in reducing air pollution than the fuel for which the  
113 engine was originally designed.

114 (3) A taxpayer shall provide proof of the purchase of an item for which a tax credit is  
115 allowed under this section by:

116 (a) providing proof to the board in the form the board requires by rule;

117 (b) receiving a written statement from the board acknowledging receipt of the proof;

118 and

181 (g) "Incremental cost" has the same meaning as in Section 19-1-402.

182 (h) "OEM vehicle" has the same meaning as in Section 19-1-402.

183 (i) "Original purchase" means the purchase of a vehicle that has never been titled or  
184 registered and has been driven less than 7,500 miles.

185 (j) "Special mobile equipment":

186 (i) means any mobile equipment or vehicle not designed or used primarily for the  
187 transportation of persons or property; and

188 (ii) includes construction or maintenance equipment.

189 (2) For taxable years beginning on or after January 1, 2009, but beginning on or before  
190 December 31, 2013, a claimant, estate, or trust may claim a nonrefundable tax credit against  
191 tax otherwise due under this chapter in an amount equal to:

192 (a) ~~Ĥ~~→ [\$750] \$605 ←~~Ĥ~~ for the original purchase of a new vehicle that is not  
192a fueled by compressed

193 natural gas if the vehicle is registered in Utah and meets air quality ~~Ĥ~~→ standards ←~~Ĥ~~  
193a and fuel economy

194 standards;

195 (b) for the purchase of a vehicle fueled by compressed natural gas that is registered in  
196 Utah, the lesser of:

197 (i) \$2,500; or

198 (ii) 35% of the purchase price of the vehicle;

199 (c) 50% of the cost of equipment for conversion, if certified by the board, of a motor  
200 vehicle registered in Utah minus the amount of any clean fuel conversion grant received, up to  
201 a maximum tax credit of \$2,500 per vehicle, if the motor vehicle:

202 (i) is to be fueled by propane, natural gas, or electricity;

203 (ii) is to be fueled by other fuel the board determines annually on or before July 1 to be  
204 at least as effective in reducing air pollution as fuels under Subsection (2)(c)(i); or

205 (iii) will meet the federal clean fuel vehicle standards in the federal Clean Air Act  
206 Amendments of 1990, 42 U.S.C. Sec. 7521 et seq.; and

207 (d) 50% of the cost of equipment for conversion, if certified by the board, of a special  
208 mobile equipment engine minus the amount of any clean fuel conversion grant received, up to a  
209 maximum tax credit of \$1,000 per special mobile equipment engine, if the special mobile  
210 equipment is to be fueled by:

211 (i) propane, natural gas, or electricity; or