

90 ~~(j)~~ (k) "Special mobile equipment":

91 (i) means any mobile equipment or vehicle that is not designed or used primarily for
92 the transportation of persons or property; and

93 (ii) includes construction or maintenance equipment.

94 (2) For the taxable year beginning on or after January 1, ~~[2014]~~ 2015, but beginning on
95 or before December 31, ~~[2014]~~ 2015, a taxpayer may claim a tax credit against tax otherwise
96 due under this chapter or Chapter 8, Gross Receipts Tax on Certain Corporations Not Required
97 to Pay Corporate Franchise or Income Tax Act, in an amount equal to:

98 (a) (i) ~~[\$605]~~ for the original purchase of a new qualifying electric ~~[or hybrid]~~ vehicle
99 that is registered in this state~~;~~, the lesser of:

100 (A) \$2,500; or

101 (B) 35% of the purchase price of the vehicle; or

102 (ii) for the original purchase of a new qualifying plug-in hybrid vehicle that is
103 registered in this state, \$1,250;

104 (b) for the ~~H~~→ original ←~~H~~ purchase of a ~~H~~→ new ←~~H~~ vehicle fueled by natural gas that
104a is registered in this state, the

105 lesser of:

106 (i) \$2,500; or

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

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

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

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

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

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

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

245 (A) \$2,500; or

246 (B) 35% of the purchase price of the vehicle; or

247 (ii) for the original purchase of a new qualifying plug-in hybrid vehicle that is

248 registered in this state, \$1,250;

249 (b) for the ~~H~~→ original ←~~H~~ purchase of a ~~H~~→ new ←~~H~~ vehicle fueled by natural gas that
249a is registered in this state, the

250 lesser of:

251 (i) \$2,500; or

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

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

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

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

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

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

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

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

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

268 or

269 (B) substantially more effective in reducing air pollution than the fuel for which the
270 engine was originally designed[-]; and

271 (e) for a lease of a vehicle described in Subsection (2)(a) or (b), an amount equal to the
272 product of:

273 (i) the amount of tax credit the claimant, estate, or trust would otherwise qualify to

274 claim under Subsection (2)(a) or (b) had the claimant, estate, or trust purchased the vehicle,

275 except that the purchase price described in Subsection (2)(a)(i)(B) or (2)(b)(ii) is considered to