



# House of Representatives *State of Utah*

UTAH STATE CAPITOL COMPLEX • 350 STATE CAPITOL  
P.O. BOX 145030 • SALT LAKE CITY, UTAH 84114-5030 • (801) 538-1029

February 12, 2021

Mr. Speaker,

The Revenue and Taxation Committee reports a favorable recommendation on **H.B. 91**, TAX CREDIT FOR ALTERNATIVE FUEL HEAVY DUTY VEHICLES, by Representative A. Stoddard, with the following amendments:

1. Page 1, Line 19:

19            {~~None~~}        **This bill provides retrospective operation.**

2. Page 2, Line 55 through Page 3, Line 65:

55            (i) \$15,000, if the qualified purchase    {~~of a natural gas heavy duty vehicle~~}  
occurs during

56    calendar year    {~~2020~~}        **2021** ;

57            (ii) \$13,500, if the qualified purchase occurs during calendar year    {~~2021~~}        =  
**2022** ;

58            (iii) \$12,000, if the qualified purchase occurs during calendar year    {~~2022~~}        =  
**2023** ;

59            (iv) \$10,500, if the qualified purchase occurs during calendar year    {~~2023~~}        =  
**2024** ;

60            (v) \$9,000, if the qualified purchase occurs during calendar year    {~~2024~~}        =  
**2025** ;

61            (vi) \$7,500, if the qualified purchase occurs during calendar year    {~~2025~~}        =  
**2026** ;

62            (vii) \$6,000, if the qualified purchase occurs during calendar year    {~~2026~~}        =  
**2027** ;

63            (viii) \$4,500, if the qualified purchase occurs during calendar year    {~~2027~~}        =  
**2028** ;

64            (ix) \$3,000, if the qualified purchase occurs during calendar year    {~~2028~~}        =

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2029 ; and  
65 (x) \$1,500, if the qualified purchase occurs during calendar year {~~2029~~} =  
2030 ; and

3. Page 3, Line 85:

85 certificates that the director issues under this section and Section {~~59-10-1033~~} =  
59-10-1033.1 may not exceed

4. Page 5, Line 151 through Page 6, Line 161:

151 (i) \$15,000, if the qualified purchase {~~of a natural gas heavy duty vehicle~~}  
occurs during  
152 calendar year {~~2020~~} 2021 ;  
153 (ii) \$13,500, if the qualified purchase occurs during calendar year {~~2021~~} =  
2022 ;  
154 (iii) \$12,000, if the qualified purchase occurs during calendar year {~~2022~~} =  
2023 ;  
155 (iv) \$10,500, if the qualified purchase occurs during calendar year {~~2023~~} =  
2024 ;  
156 (v) \$9,000, if the qualified purchase occurs during calendar year {~~2024~~} =  
2025 ;  
157 (vi) \$7,500, if the qualified purchase occurs during calendar year {~~2025~~} =  
2026 ;  
158 (vii) \$6,000, if the qualified purchase occurs during calendar year {~~2026~~} =  
2027 ;  
159 (viii) \$4,500, if the qualified purchase occurs during calendar year {~~2027~~} =  
2028 ;  
160 (ix) \$3,000, if the qualified purchase occurs during calendar year {~~2028~~} =  
2029 ; and  
161 (x) \$1,500, if the qualified purchase occurs during calendar year {~~2029~~} =  
2030 ; and

5. Page 7, Line 183:

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183 certificates that the director issues under this section and Section ~~{59-7-618}~~ =  
59-7-618.1 may not exceed

6. *Page 8, Line 235:*

235 2023.

**Section 4. Retrospective operation.**  
**This bill has retrospective operation for a taxable year beginning on or after**  
**January 1, 2021.**

Respectfully,

Robert M. Spendlove  
Chair

Voting: 12-1-0

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