

D-12-17-07 REISSUED

**Date:** December 4, 2017

**Bulletin:** All Dealers and Tag & Title Services

**From:** Business Licensing and Consumer Services

**RE:** Clarification on Excise Tax Credit Request for Plug-In Electric Vehicles

The MDOT Motor Vehicle Administration (MDOT MVA) is issuing this bulletin to clarify the calculation regarding the Clean Cars Act of 2017. Vehicles purchased after July 1, 2017 are eligible for the credit, subject to available funding. A credit is allowed for plug-in electric vehicles and will be granted up to \$3,000 regardless of the amount of excise tax paid by a customer.

This program continues to be subject to available funding which cannot exceed \$3,000,000 per fiscal year (ending in June). The MDOT MVA will continue to process the excise tax credit for plug-in electric vehicles until program funds have been depleted.

The following method calculates the excise tax credit:

- \$100 multiplied by the kilowatt hour of the battery capacity of the vehicle.
- Any vehicles with 30 kilowatt hours and above will only qualify for the maximum credit allowed which is \$3,000.

Please note: Vehicles that plug-in to receive power from an external source qualify for the excise tax credit. Hybrid vehicles that do not plug-in to an external source do not qualify for the excise tax credit.

Following is a link to the revised VR-334 Excise Tax Credit Request for Plug-In Electric Vehicle. This form should be used to apply for the credit.

[http://www.mva.maryland.gov/\\_resources/docs/VR-334.pdf.pdf](http://www.mva.maryland.gov/_resources/docs/VR-334.pdf.pdf)

Following is a link to Senate Bill 393 Clean Cars Act of 2017, effective July 1, 2017.

[http://mgaleg.maryland.gov/2017RS/Chapters\\_noln/CH\\_363\\_sb0393e.pdf](http://mgaleg.maryland.gov/2017RS/Chapters_noln/CH_363_sb0393e.pdf)

Should you have any questions or concerns, please contact our refunds unit at 410-768-7346.