

# Incentive Opportunities – Atlanta, GA

## FEDERAL

### 2023 – IRC & 45W Expands Tax Credits based on weight of Commercial Fleet Vehicles –

- Up to \$7,500 – Class 1,2 & 3 (if under 14,000 lbs.)
- Up to \$34,500 – Class 4,5 & 6
- Up to \$40,000 – Class 7 & 8

**2023 – IRC & 30C** – Expands the Alternative Fuel Refueling Property Tax Credit – Credit up to \$100,000 depends on U.S. Census address if Rural, Disadvantaged, etc.

*Merchants does not currently take tax credits for EV purchases because our tax position does not allow us to take the benefit. However, Merchants can structure a specialized EV Master Lease Agreement that allows customer to take the tax incentives for a leased vehicle provided customer qualifies for them, even though Merchants holds title to the asset.*

## STATE

### EV Charging Station Tax Credit – Public Charging

An eligible business enterprise may claim an income tax credit for the purchase and installation of qualified EV charging station. The EV charging station must be located in Georgia and accessible to the public. The tax credit is for 10% of the cost of the EV charging station, up to \$2,500.

### High Occupancy Vehicle (HOV) and High Occupancy Toll (HOT) Lane Exemption

Alternative fuel vehicles (AFVs) displaying the proper alternative fuel license plate may use HOV and HOT lanes, regardless of the number of passengers. Qualified AFVs may also use the HOT lanes toll-free.

## UTILITY

**Georgia Power Make-Ready Program** – We have temporarily closed our application process to finalize new requirements for the 2023-2025 Make Ready program. Check back in spring, as we hope to begin receiving new applications in April.

We will install, own and operate all of the charging infrastructure behind the customer meter all the way up to your charger, including the panel, switchgear, wiring, conduits and disconnects.

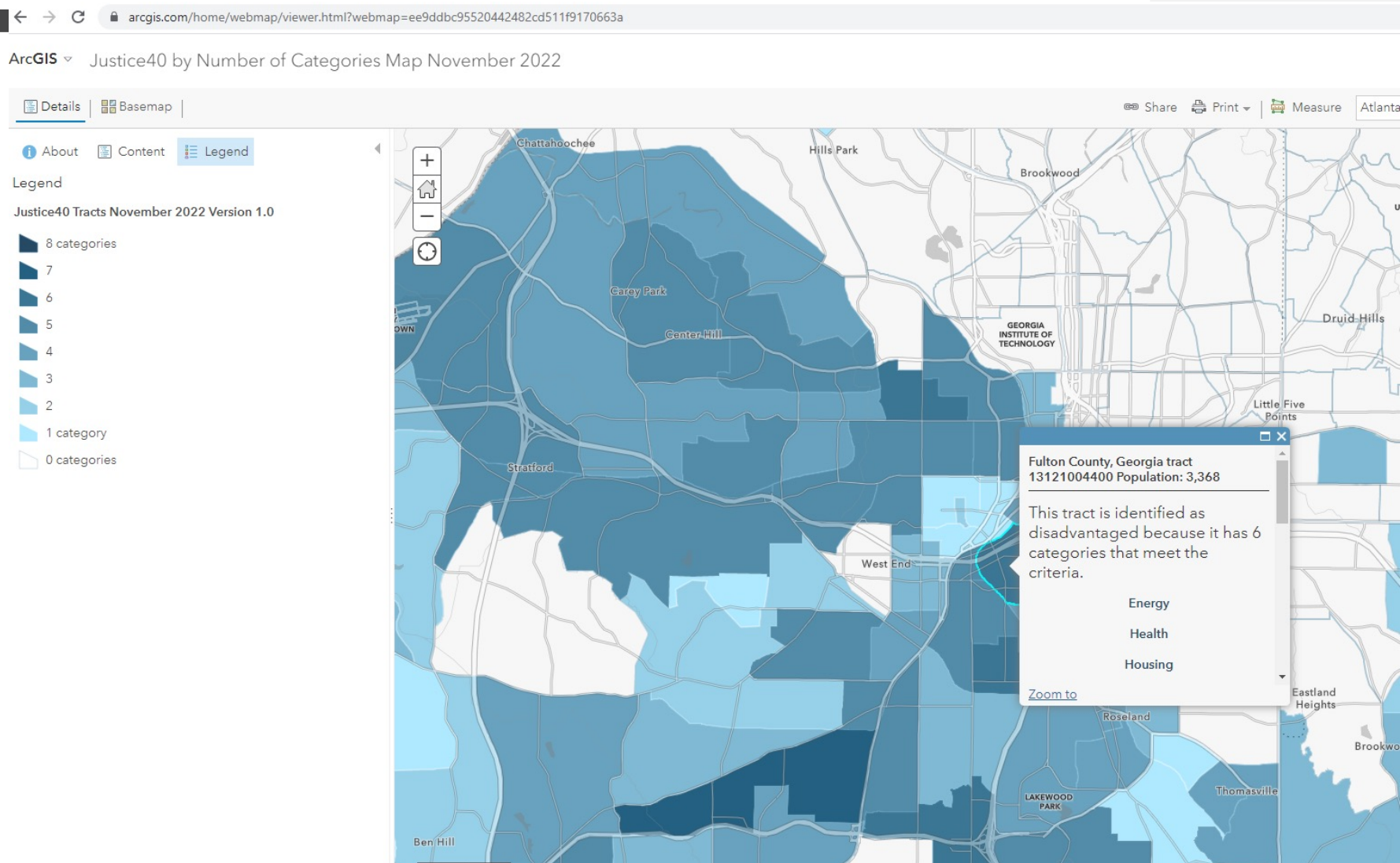
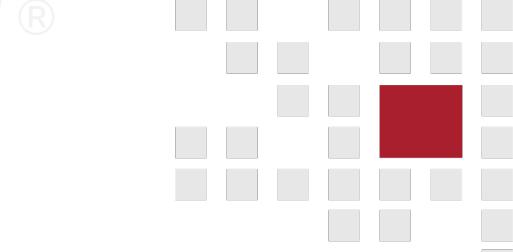
**1.Application.** Once you've applied to get your charger installed, one of our experts will work with you to verify the application and your needs.

**2.Site review.** Our experts will conduct a site review to make sure there is power readily available at your desired charger locations.

**3.Project planning & contract.** Once the site plan is completed, the project can be approved and a contract is signed.

**4.Installation is completed.**

# Justice40 Mapping – Atlanta, Georgia



Parts of Atlanta identified as Disadvantaged and potentially eligible for IRC&30C federal infrastructure tax credits. Please consult with your tax advisor for further determination.



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