

Incentive Opportunities – Spokane, WA

FEDERAL

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

- Up to \$7500 – 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.

- [Beginning January 1, 2023 - The Inflation Reduction Act includes a provision that provides non-taxable entities participating in clean energy incentives with a direct payment option in lieu of tax credits.](#)

- This provision is applicable for tax years starting after December 31, 2022 and ending before January 1, 2033. Tax-exempt entities will be able to claim a refund for the excess taxes they paid or deemed to have paid. Please consult with a Tax Advisor to see if applicable.

STATE

- **New – [Low Carbon Fuel Credits – Annual Incentive](#)**
Current Credit Price is \$68 per credit – Environmental Credit

- [Commercial Alternative Fuel Vehicle \(AFV\) & Fueling Infrastructure Tax Credits](#)

Leased AFVs may receive a tax credit for 75% cost, up to \$25,000 per vehicle (up to 14,000 lbs.)
Each entity may claim up to \$250,000 or credits for 25 vehicles per year. Tax credits are available on a first-come, first-served basis and are subject to **annual limits of \$2 million for vehicle credits, and \$6 million for infrastructure.**

[For questions about the application, call Taxpayer Account Administration at 360-705-6214.](#)

[Qualifying Activity](#): Businesses that use commercial vehicles to transport commodities, merchandise, produce, refuse, freight, animals or passengers, using vehicles that use clean alternative fuel. Purchases of alternative fuel vehicle infrastructure component parts, as well as related installation and construction costs.

	Up to 14,000 pounds	14,001 - 26,500 pounds	Above 26,500 pounds
Purchased vehicles	75% of incremental cost or \$25,000, whichever is less.	75% of incremental cost or \$50,000, whichever is less.	75% of incremental cost or \$100,000, whichever is less.
Leased vehicles	75% of incremental cost or \$25,000, whichever is less. Then, multiply by the lease reduction factor.		
Converted vehicles	50% of the conversion costs or \$25,000, whichever is less		

UTILITY

Spokane -- Avista is again seeking to partner with businesses and communities to build out the electric vehicle charging network across eastern Washington as we implement our new Transportation Electrification Plan. The plan also includes a variety of incentives for business and residential customers, as well as tax credits and sales tax exemptions.

• [Commercial EV Charging Equipment Incentive Program](#) – Avista can help install EV charging stations at businesses for customers, employees, or the business’s own fleet. Under this program, Avista will pay for the charger, direct installation costs, and 50% of the premise wiring costs, up to \$2,000 per port.

- [Electric Vehicle \(EV\) Time-Of-Use \(TOU\) Rate – Pacific Power](#)

- [Electric Vehicle \(EV\) Charging Station Rebates – Tacoma Public Utility \(TPU\)](#)

Business	60% of project costs, up to \$12,000
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• TPU offers rebates for the installation of Level 2 EV charging stations at multifamily dwellings and businesses located in the City of Tacoma. Rebate amounts for the first two EV charging station ports are available in the following amounts.