

**Comparison of HB 2340, 2549, and 2653:  
 Alternative Fuel Vehicle Retail Sales and Use Tax Exemption**

No.	Topic	Current Law	HB 2340	HB 2549	HB 2653
1	Expiration of Exemption Qualification Period	<ul style="list-style-type: none"> <li>• Early termination date start set to 7,500 qualifying vehicles.</li> <li>• Termination date set to June 30, 2019.</li> </ul>	<ul style="list-style-type: none"> <li>• Early termination date start set to 10,000 qualifying vehicles.</li> </ul>	<ul style="list-style-type: none"> <li>• Early termination date start set to 12,500 qualifying vehicles.</li> </ul>	<ul style="list-style-type: none"> <li>• Eliminates the early termination date.</li> <li>• Extends the termination date to June 30, 2021.</li> </ul>
2	Qualifying Vehicles	<ul style="list-style-type: none"> <li>• MSRP must be no greater than \$42,500.</li> <li>• Must be powered exclusively by a clean alternative fuel or must be capable of driving at least 30 miles on an external charge.</li> </ul>	<ul style="list-style-type: none"> <li>• No change.</li> </ul>	<ul style="list-style-type: none"> <li>• Also includes vehicles that are capable of driving at least 20 miles on an external charge, and otherwise qualify.</li> </ul>	<ul style="list-style-type: none"> <li>• No change.</li> </ul>
3	Taxable Amount Eligible for Exemption	<ul style="list-style-type: none"> <li>• For qualifying vehicles, up to \$32,000 of taxable value is eligible for exemption.</li> </ul>	<ul style="list-style-type: none"> <li>• No change.</li> </ul>	<ul style="list-style-type: none"> <li>• No change.</li> </ul>	<ul style="list-style-type: none"> <li>• No change.</li> </ul>
4	Fiscal Impact - Estimated Reduction in Receipts	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• Total reduction to Multimodal Account of \$3.16 million.                             <ul style="list-style-type: none"> <li>○ FY 17-19: \$1.61M</li> <li>○ FY 19-21: \$1.36M</li> <li>○ FY 21-23: \$0.34M</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Total reduction to Multimodal Account of \$8.76 million.                             <ul style="list-style-type: none"> <li>○ FY 17-19: \$4.48M</li> <li>○ FY 19-21: \$3.80M</li> <li>○ FY 21-23: \$0.88M</li> </ul> </li> </ul>	<ul style="list-style-type: none"> <li>• Total reduction to Multimodal Account of \$17.65 million.                             <ul style="list-style-type: none"> <li>○ FY 17-19: \$2.67M</li> <li>○ FY 19-21: \$9.79M</li> <li>○ FY 21-23: \$5.19M</li> </ul> </li> </ul>
5	Fiscal Impact - Estimated Expenditures	<ul style="list-style-type: none"> <li>• N/A</li> </ul>	<ul style="list-style-type: none"> <li>• No expenditure impact.</li> </ul>	<ul style="list-style-type: none"> <li>• Estimated impact to DOL is \$23,200 for DRIVES revisions.</li> <li>• Estimated impact to DOR is \$3,100 related to one administrative rule.</li> </ul>	<ul style="list-style-type: none"> <li>• Estimated impact to DOL is \$23,200 for DRIVES revisions.</li> </ul>