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Alternative Fuel and Advanced Vehicle Technology Incentives: A Summary of Federal Programs

Lynn J. Cunningham, Beth A. Roberts, Bill Canis, Brent D. Yacobucci

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A wide array of federal incentives support the development and deployment of alternatives to conventional fuels and engines in transportation. These incentives include tax deductions and credits for vehicle purchases and the installation of refueling systems, federal grants for conversion of older vehicles to newer technologies, mandates for the use of biofuels, and incentives for manufacturers to produce alternative fuel vehicles. The current array of incentives for alternative fuels and related technologies do not reflect a single, comprehensive strategy, but rather an aggregative approach to a range of discreet public policy issues, including goals of reducing petroleum consumption and import dependence, improving environmental quality, expanding domestic manufacturing, and promoting agriculture and rural development. Current federal programs are administered by five key agencies: Department of the Treasury, Department of Energy, Department of Transportation, Environmental Protection Agency, and the U.S. Department of Agriculture. The incentives and programs described in this report are organized by the responsible agency. Treasury (through the Internal Revenue Service, IRS) administers tax credits and deductions for alternative fuel and advanced technology vehicle purchases, expansion of alternative fuel refueling infrastructure, and incentives for the production and/or distribution of alternative fuels. Many of these incentives have expired in recent years and may or may not be reinstated. DOE (mainly through the Office of Energy Efficiency and Renewable Energy, EERE) administers research and development (R&D) programs for advanced fuels and transportation technology, grant programs to deploy alternative fuels and vehicles, and a loan program to promote domestic manufacturing of high efficiency vehicles. DOT (mainly through the Federal Highway Administration, FHWA, and Federal Transit Administration, FTA) administers grant programs to deploy “clean fuel” buses and other alternative fuel vehicles. DOT (through the National Highway Traffic Safety Administration, NHTSA) also administers federal Corporate Average Fuel Economy (CAFE) standards, which include incentives for production of alternative fuel vehicles. EPA (mainly through the Office of Transportation and Air Quality, OTAQ) administers the Renewable Fuel Standard, which mandates the use of biofuels in transportation. EPA also administers grant programs to replace older diesel engines with newer technology. USDA (mainly through the Rural Business-Cooperative Service, RBS) administers grant, loan, and loan guarantee programs to expand agricultural production of biofuel feedstocks, conduct R&D on biofuels and bioenergy, and establish and expand facilities to produce biofuels, bioenergy, and bioproducts.

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