

Wisconsin Clean Cities: Inflation Reduction Act of 2022 clean vehicle credit

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The [Inflation Reduction Act of 2022](#) amends the Qualified [Plug-in Electric Drive Motor Vehicle Credit](#), now known as the Clean Vehicle Credit, and adds a new requirement for final assembly in North America that took effect on August 16, 2022. Beginning January 1, 2023, new amendments to the Clean Vehicle Credit will go into effect, including domestic critical mineral and battery component extraction and manufacturing requirements, manufacturer suggested retail price restrictions, and income restrictions.

For a list of vehicles assembled in the North America, please see the [Alternative Fuels Data Center \(AFDC\) Act page](#). Please note that the vehicles listed may meet the final assembly requirement. Because some models are built in multiple locations, especially for specific trim or model configurations, there may be vehicles that do not meet the final assembly requirement in all circumstances. The build location of a particular vehicle should be confirmed by referring to its Vehicle Identification Number (VIN) using the VIN decoder described below or an information label affixed to the vehicle. The U.S. Department of Transportation's National Highway Traffic Safety Administration (NHTSA) provides a VIN decoder that can be used to look up the vehicle's assembly location using these steps:

1. Enter the Vehicle Identification Number in the VIN decoder (<https://www.nhtsa.gov/vin-decoder>).
2. Click the "Decode VIN" button.
3. Look for the country name in the "Plant Information" field at the bottom of the

page.

You may find additional directions for using the VIN decoder to identify a vehicle's build plant and country of manufacture (<https://www.nhtsa.gov/vin-decoder>).

The IRS has shared the following guidance regarding the changes to the eligibility rules for the [Clean Vehicle Credit](#):

“To reduce carbon emissions and invest in the energy security of the United States, the Inflation Reduction Act of 2022 significantly changes the eligibility rules for tax credits available for clean vehicles beginning in 2023. IRS and the Department of the Treasury will post information and request comments from the public on various existing and new tax credit incentives in the coming weeks and months. Please look for updates on IRS.gov and other announcements from the Administration.”

At this time, we are not aware if manufacturers will be required to disclose whether their vehicles meet the eligibility requirements for the Clean Vehicle Credit. We recommend referring to the AFDC (<https://afdc.energy.gov/laws/-inflation-reduction-act>) and the IRS.gov websites (<https://www.irs.gov/-businesses/plug-in-electric-vehicle-credit-irc-30-and-irc-30d>) for updates and announcements regarding vehicle eligibility requirements.

Need additional technical assistance? Tiger Teams Technical Assistance can help overcome obstacles to deploying alternative fuels and advanced vehicles and make informed choices to reduce fuel consumption. For more information on eligible projects, visit cleancities.energy.gov/technical-assistance/tiger-teams/.