



30C TAX CREDIT

WHO CAN CLAIM IT

Businesses and tax-exempt organizations, including school districts, that invest in a charging property in a low-income and/or non-urban area.

WHAT IS ELIGIBLE

Property used to recharge an alternative fuel vehicle. Each tax credit can cover the cost and installation for a single charging port, whether private or public, unidirectional or bidirectional. The tax credit may additionally cover:

- Connectors
- Wall mounts
- Electric panel
- Conduit wiring

HOW MUCH

- 6% of the property's cost, up to \$100,000 per charger OR
- 30% of the property's cost, up to \$100,000 per charger, if the applicant meets Prevailing Wage and Apprenticeship Requirements

Claim Your \$100,000 Tax Credit For Your Electric School Bus Charger

For chargers installed by June 30, 2026

Has your school district purchased an electric school bus charger in the last year, or plan to install one soon? You may qualify for the 30C tax credit for Alternative Fuel Vehicle Refueling Property and could receive up to \$100,000 per charger!

This tax credit is available to tax-exempt entities through the recently-established IRS system of elective payment.

To qualify, chargers must be placed in service by June 30, 2026.

NON-COMPETITIVE

Available to any eligible entity who fulfills the elective payment criteria.

STACKABLE

Can be combined with federal and state funding, including the EPA Clean School Bus Program.

CASH REIMBURSEMENT

After registering with the IRS and filing requisite forms, the tax credit is mailed via a check.



IRS website on
30C Tax Credit



IRS website on
Elective Payment



**ALLIANCE FOR
ELECTRIC
SCHOOL BUSES**