

**TRANSPORTATION RESEARCH THESAURUS (TRT)  
TERM REVIEW FORM v2.0**

Date 6-8-10

Term Tax credits

Proposed by

Citation(s)

Definition Tax credits were established in 2005 (by the Energy Policy Act of 2005—P.L. 109-58) for the purchase of hybrid, lean-burn, alternative fuel, and fuel cell vehicles.

The 2008 Farm Bill expanded on these programs, and expanded existing biofuels tax credits to promote the development of cellulosic fuels—fuels produced from woody or fibrous materials such as perennial grasses, fast-growing trees, and agricultural and municipal wastes.

The Emergency Economic Stabilization Act of 2008 established a tax credit for the purchase of plug-in vehicles, both pure electric vehicles and plug-in hybrids (i.e., gasoline/electric hybrid vehicles that can fuel on gasoline or be recharged from the electric grid.)

The American Recovery and Reinvestment Act of 2009 (H.R. 1), reported by House and Senate conferees February 12, 2009, includes several key provisions supporting alternative fuels and advanced technology vehicles. These include tax credits for the purchase of small electric vehicles, grants to states, localities, and other entities to replace older diesel engines with new, clean diesel or alternative fuel engines, and grants to battery manufacturers and part suppliers to develop batteries and system components for advanced vehicles (e.g., hybrids, plug-in electric vehicles).

(<http://ncseonline.org/NLE/CRSreports/09Mar/R40168.pdf>)

Scope note (if needed)

Notational code Cfdx

Broader term Taxes and taxation (Cfd)

Narrower term

Associative relationships

- Related terms: Alternate fuels (Rbfpb)  
Hybrid vehicles (Qbddph)  
Electric vehicles (Qbddpe)  
Fuel cell vehicles (Qbddpef)  
\*Plug-in hybrid vehicles (Qbddphp)  
Biomass fuels (Rbfe)

Cross-references:

USE/UF terms

Variant forms

Homographs

Usage/Warrant/Statistics (# of hits/search results for term in quotes, e.g., “automobile factories”)

- Search term, variants, and/or synonyms identified if necessary
- Use a minimum of five sources
- Note currency of term usage

CATALOGS	TI	KW	SU	AB
<a href="#">NTL Digital Repository</a>	0	163	0	3
<a href="#">VDOT OneSearch</a>				

<a href="#">DOT HQ</a>				
<a href="#">FHWA</a>				
<a href="#">NUCAT (NUTL)</a>				
<a href="#">TranWeb (NUTL)</a>	3	37	19	
<a href="#">NTIS</a>	97	200	n/a	200
<a href="#">TRIS Online</a>	17	59	25	n/a
<a href="#">UMTRI</a>				
<a href="#">RiP</a>				
<a href="#">VDOT</a>		148		
<a href="#">WorldCat</a>				
<a href="#">Google StateDOT</a>		216		
<a href="#">Google Scholar</a>		16,300 (fuel) 7,620 (hybrid)		
Other thesauri, taxonomies, or schemes <a href="#">LCSH</a> <a href="#">Taxonomy Warehouse</a>				

Other/Comments

**Action**       Add     Update     Decline     Remove     Park

**Type**         Preferred term     Non-preferred term