



# Natural Gas & Propane Federal Motor Fuel Excise Tax Credit

## Webinar Resource Guide, December 2023



### Consult Your Tax Professional

This document/webinar was prepared to describe the tax credits and is for informational purposes only. It is not intended to be, nor should it be, relied upon as tax advice. Claimants should consult their tax advisors to determine eligibility for these tax credits and obtain guidance on filing claims with the Internal Revenue Service (IRS).

**Webinar link:** <https://www.youtube.com/watch?v=UzGYZ7Hbdmo>

### Key Webinar Tips:

- Fill out the [IRS 637 form](#) first to receive your company's claimant registration number which is needed to complete the next set of forms
- Government entities can file for prior years, up to 3 years back
- Record keeping is key to making this a smooth process whether tracking records of supplier's credits and customer's credits or both. A recommended tool is [QuarterlyExpressPlus](#).
- If a fleet user has an agreement with their supplier that the supplier will claim the credit and reimburse the client a certain amount per gallon while the credit is available - GET IT IN WRITING

## REFERENCES

- [NGVAmerica's fact sheet](#) on the tax credit
- National Propane Gas Association's [fact sheet](#) with links to IRS forms
- Alternative Fuels Data Center (AFDC) Laws and Incentives page (<https://afdc.energy.gov/laws/>) for information on currently available incentives. Specifically, refer to the AFDC entry for the Alternative Fuel Excise Tax Credit (<https://afdc.energy.gov/laws/search#/?show=result&id=319>).
- How to Make a Claim section in the IRS's Instructions for Form 4136 (page 2, <https://www.irs.gov/pub/irs-pdf/i4136.pdf>) for steps on how organizations can claim the credit.

### Department of Energy's Clean Cities Program

Housed in the Department of Energy's Vehicle Technology Office, there are approximately 75 designated Coalitions like Lone Star Clean Fuels Alliance and Houston-Galveston Clean Cities Coalition across the nation participating in the national [Clean Cities Program](#). Each Coalition is fuel neutral with an aim to educate businesses, governments and organizations on the options within alternative fueled vehicles, fuel efficient technologies and energy-efficient mobility systems.

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## AGENDA

J. Ben Finley

Senior Program Coordinator, [Houston-Galveston Area Clean Cities](#) (HGCCC)

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The HGCCC was originally created in 1997, and promotes advanced transportation solutions through outreach and education activities. The HGCCC catalyzes, connects, and facilitates implementation of alternative fuels and advanced vehicles. The Coalition works closely with H-GAC's [Clean Vehicles Program](#) and other funding initiatives to assist organizations secure funding for projects. The HGCCC region includes the counties of: Brazoria, Chambers, Fort Bend, Galveston, Harris, Liberty, Montgomery, and Waller.

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Elizabeth Munger

Director, [Lone Star Clean Fuels Alliance](#) (LSCFA) - Clean Cities Coalition serving Central Texas

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Designated as a Clean Cities Coalition in 1994, the LSCFA is a stand-alone nonprofit located in Austin. It works closely with the Capital Area Council of Governments and other non-profit and industry organizations to assist businesses in deploying cleaner vehicles and technologies. LSCFA spans Bastrop, Caldwell, Hays, Travis, and Williamson counties.

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### **Overview of the Federal Alternative Motor Fuel Tax Credit**

Heather Ball, Executive Director, [American Energy Institute](#) (formerly the Texas Natural Gas Foundation)  
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Heather was the director of marketing for alternative fuels at the Texas Railroad Commission, vehicles. She co-founded the Texas Natural Gas Foundation now the American Energy Institute. As the Executive Director Heather assists Texas fleets identify and apply for financial incentives to assist their transition to alternative fuels. She continues to advocate for the critical role of Texas energy resources in securing U.S. energy.

[H Ball - How to Claim Tax Credit](#)

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### **How Suppliers Claim the Credit**

Brian Green, Vice President, [Green's Blue Flame Gas Company](#)  
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Brian worked in the propane industry for eight years after beginning his career in the upstream oil and gas sector, starting while he was completing his degree in Mechanical Engineering at Texas A&M University. Brian focuses on business development, customer relationships, finances, and managing the company's autogas partnerships through the full life cycle - from acquiring new customers to retaining existing ones. Brian brings a results-oriented approach and a keen focus on customer service to his leadership role at Green's Blue Flame Gas Company. Vice President of Green's Blue Flame, a locally owned propane marketer serving the greater Houston area. The company is a leading supplier of propane for fleets, forklifts and residences.

[Green's Blue Flame How Suppliers Claim the Credit](#)

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### **Focus on School Bus Fleets**

Alex Romero, Director of Transportation, [Eanes ISD](#)  
[aromero@eanesisd.net](mailto:aromero@eanesisd.net)

Alex has worked in public transportation for 14 years, starting out as a diesel mechanic. He manages a fleet of 107 vehicles, 55 of which are buses. Of those, 43 operate on propane which the district has been using

since 2012. Eanes has successfully applied for various grants over the years to fund these buses and their fueling infrastructure. Alex and his team are always willing to share their best practices with their propane buses.

[Eanes - School Bus Fleets](#)

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### **Summary on Policy including RNG, and Possibility of Tax Credit Renewal**

Jeff Clark, Vice President, Regulatory & Government Affairs, and General Counsel, [NGVAmerica](#)  
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NGVAmerica is the national trade association dedicated to promoting natural gas as a transportation motor fuel. Mr. Clarke has extensive experience in energy policy and regulatory affairs, having previously worked in government relations for the American Gas Association and in a previous role for NGVAmerica. Prior to rejoining NGVAmerica in August of 2006, he worked for New West Technologies, serving as a Senior Project Manager, providing regulatory and legislative support for government agencies. He also previously worked in the Washington Office of the National Renewable Energy Laboratory (NREL), serving as a policy analyst, supporting transportation programs for the U.S. Department of Energy's Office of Energy Efficiency & Renewable Energy. Mr. Clarke has a J.D. in law from the University of Baltimore and an undergraduate degree from James Madison University.

[NGVA- RNG Tax Credit](#)

### **Industry Resources**

David Cox, CEO, [Coalition for Renewable Natural Gas](#)

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