

Clean Cars 4 All Dealership Manual



Sacramento Metropolitan Air Quality Management District



**CLEAN CARS
4 ALL**



June 2023

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Abbreviations, Acronyms, and Symbols

CC4A	Clean Cars 4 All, is a program that grants for income-qualified Sacramento residents to retire their older car and replace it with a plug-in hybrid, hydrogen fuel cell, or battery electric vehicle, or Sacramento Regional Transit Voucher. Find out more at http://www.airquality.org/SacCleanCars4All
Fluxx Grant	the online, cloud-based grant management system used to process applications a dollar amount awarded to participants from CC4A, which is paid to a dealership as a deferred down payment on the new, used, or leased car.
Grantee/Participant	residents in Sacramento that have applied to CC4A and been awarded a grant.
Conventional Hybrid Vehicle	Conventional hybrid vehicles combine an electric motor with a gasoline engine
BEV	Battery Electric Vehicles operate solely on their electric motor. BEV batteries are recharged by plugging into an outlet or charging station.
PHEV	Plug-in Hybrid Electric Vehicle, combine an electric motor with a gasoline engine. PHEV batteries are recharged by the gasoline-powered motor during braking and by plugging into an outlet or charging station.
FCEV	Fuel Cell Electric Vehicles use hydrogen fuel and an electric motor instead of an internal combustion engine. While BEVs run on batteries that must be plugged in to recharge, FCEVs effectively have their efficient power plant onboard: the hydrogen fuel cell.
CARB	the California Air Resources Board is a California State government agency that provides the funding for CC4A and sets guidelines that the Air District must follow as we implement the program.
CCI	California Climate Investments is a statewide program that puts billions of cap-and-trade dollars to work reducing greenhouse gas emissions, strengthening the economy, and improving public health and the environment. So far, CC4A has received over \$8.4 million from CCI.
Award Letter	The Air District sends each Grantee an Award Letter confirming that they have been approved for a CC4A grant, which includes the type of replacement car they have selected and the amount of the grant. Grantees can start shopping for a replacement car only once they receive the Award Letter.

1 Program Overview

The Sac Metro Air Management District (District) [Clean Cars 4 All Program \(CC4A\)](#) offers income-qualified Sacramento County residents grants to recycle their old car and upgrade to a new, used, or leased plug-in hybrid, battery, or hydrogen fuel cell electric vehicle. CC4A also provides the option to recycle an old car in exchange for public transit funds or public charging credit. Some grantees may qualify for up to \$2,000 for a level 2 home electric vehicle charger. The District partners with dealers, dismantlers, utility agencies, and case managers to administer the CC4A program. Figure 1 defines the primary roles of the CC4A program.

Participants apply for a CC4A grant through an online portal after completing the full application. District staff review their information and determine if they are eligible. Once deemed eligible, participants go to an authorized dismantler for a pre-inspection (i.e. a functionality test). Authorized pre-inspection entities include Pick and Pull, District Contractor, and Sac Metro Air District. Participants are sent an award letter once they have passed the pre-inspection. Participants should only come to a dealership once they have received an award letter from CC4A.

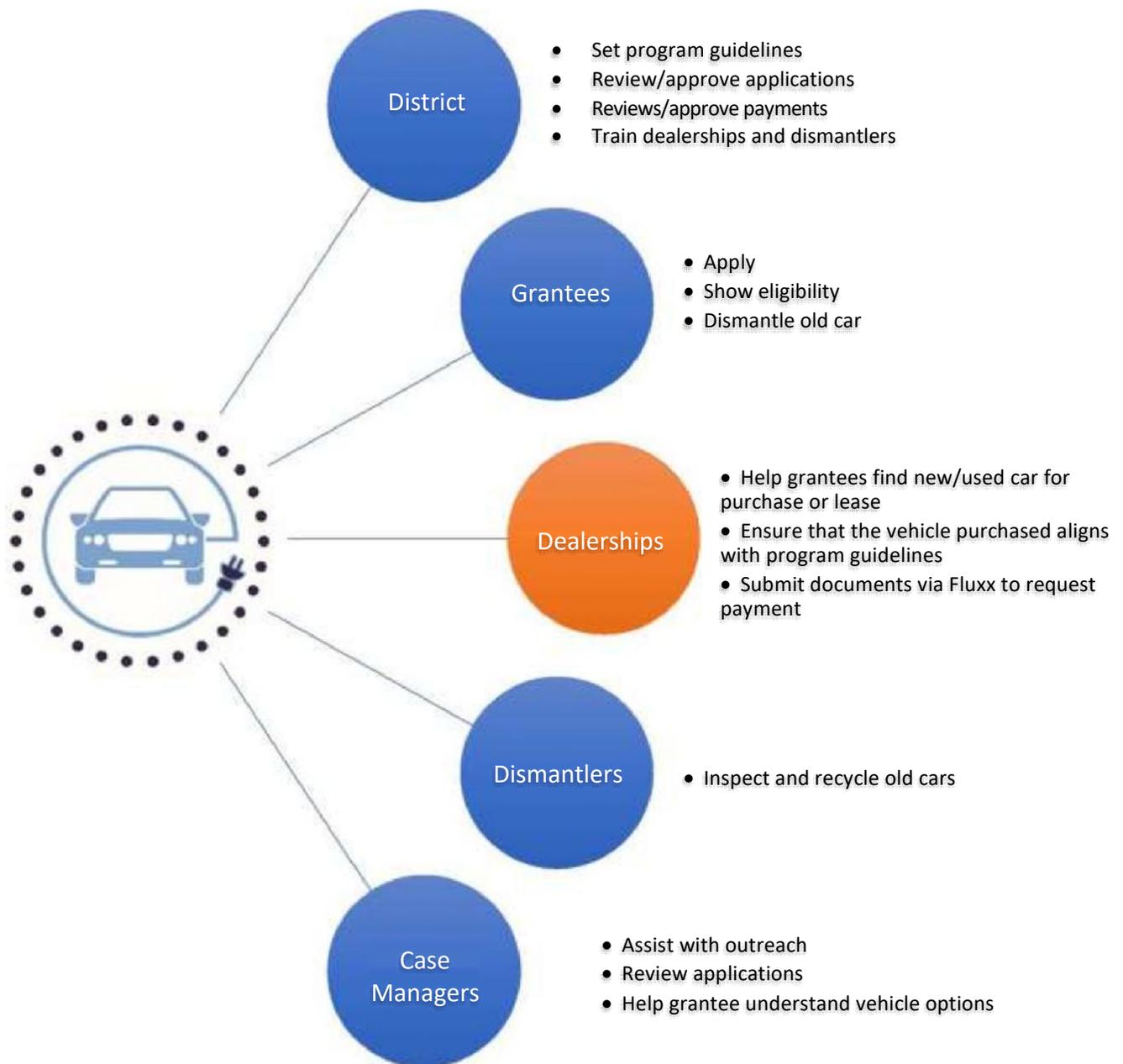


Figure 1. Clean Cars 4 All Program Roles

If a participant comes in before they are awarded, dealerships should encourage them to wait until they are awarded a grant before selecting a car. Many participants change their minds about the type of car they choose to buy as they move through the application process. Waiting for an award letter (Figure 2) will save dealerships time and ensure that their staff is helping eligible participants. Once the participant selects a vehicle, the grant amount is taken off the price of the vehicle (see Filling out a Sales Contract in Section 3.3). After a participant purchases a new or used vehicle, the participant turns in their old car to one of the authorized dismantlers for recycling (Pick-N-Pull is currently the only authorized dismantler participating in CC4A).



Clean Cars 4 All Agreement Award Letter

Name
Address
City, State Zip code

Re: Clean Cars 4 All Award Letter- GGRF Funding

Dear Participant,

Congratulations! We are writing to notify you that the Sac Metro Air District has completed a review of your application to the Clean Cars 4 All Program and is awarding funds for the project detailed below.

Applicant #Base Request	
Clean Transportation Options	Conventional Hybrid, Plug-in hybrid electric vehicle Battery electric vehicle Fuel cell vehicle
Award	Amount Recommended
Vehicle to be scrapped	Vehicle Model Year Vehicle Make Vehicle Model VIN# Vehicle Identification Number, MPG
Post-Inspection Dismantler	Pick & Pull 4075 Happy Lane, Sacramento CA 95827 866-520-9750

Within 14 days of the return period for leased and purchased vehicles ending or after having received your alternative transportation incentive, you must take your vehicle to be retired back to the authorized dismantler for a Post-Inspection and to scrap your vehicle. The Post-Inspection must be performed at the same authorized dismantler that performed the Pre-Inspection.

Take this award letter to any dealership listed on the Clean Cars 4 All Authorized Dealership List to purchase or lease your vehicle. The vehicle you purchase must meet all the outlined replacement vehicle eligibility criteria.

Authorized dealers provide a minimum 3-day return period for used vehicle purchases only. Please note, some authorized dealerships may outline restrictions that void the return period.

If you have any questions, please contact CleanCars4All@airquality.org or 855-201-5626.



Figure 2. Clean Cars 4 All Sample Award Letter

Figure 3 summarizes the grant amounts offered under the Clean Cars 4 All program. Dealerships must ensure that their staff review and abide by the terms and conditions outlined in the executed contract between the District and each dealership and this manual. While several aspects of the contract are explained in greater detail in this manual, it is the responsibility of the dealership to adhere to all contractual requirements. The award letter dictates the type of vehicle approved for the grant amount. A different vehicle type of vehicle than described should not be sold and would require an award letter change. The participant should be referred to their case manager to update the award letter before a different vehicle type can be purchased.

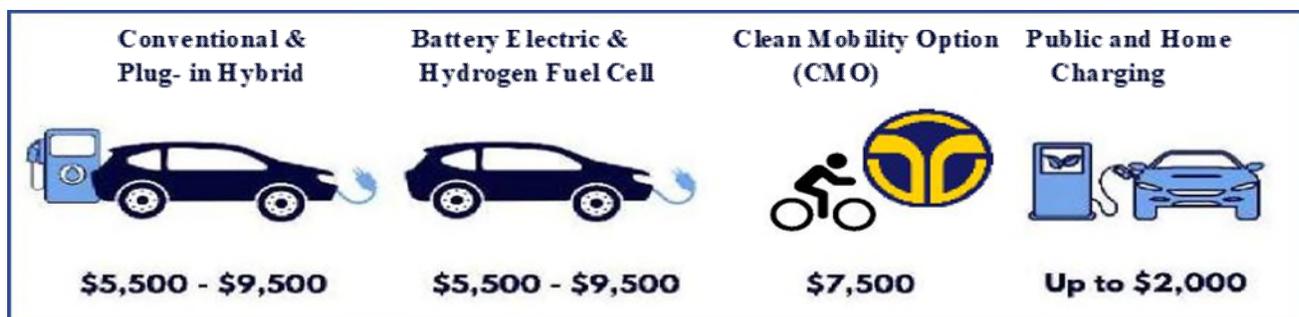


Figure 3. Grant Amounts under the Clean Cars 4 All Program.

2 Funding Source Acknowledgement

The CC4A Program is part of California Climate Investments, a statewide program that puts billions of Cap-and-Trade dollars to work reducing greenhouse gas emissions, strengthening the economy, and improving public health and the environment – particularly in disadvantaged communities. The Cap-and-Trade program also creates a financial incentive for industries to invest in clean technologies and develop innovative ways to reduce pollution. California Climate Investments projects include affordable housing, renewable energy, public transportation, zero-emission vehicles, environmental restoration, more sustainable agriculture, recycling, and much more. At least 35 percent of these investments are located within and benefiting residents of disadvantaged communities, low-income communities, and low-income households across California. For more information, visit the California Climate Investments website:

<https://www.caclimateinvestments.ca.gov/>

3. Dealership Responsibilities

Qualified CC4A Dealerships are responsible for the following duties. Details regarding some of these duties are further described in the sections below. Please refer to your contract for additional information.

1. Become familiar with the CC4A program and requirements and the CC4A [Auto Dealer's Manual](#)
2. Abide by the Performance Requirements outlined in the contract, Section 3.3.
3. Become familiar with Fluxx, the online portal to screen grantees and submit reimbursement requests
4. Confirm that grantees are eligible for the program by verifying their award letter in the Fluxx dealer portal
5. Help grantees find a car that matches the vehicle type eligibility criteria and aligns with the program requirements
6. Help with securing financing, if needed
7. Fill out sales contracts accurately ensuring the sales contract reflects the participant as the primary buyer and their residential address is identical to the address on their award letter

8. Apply the appropriate tax rate (current tax rate minus a 3.9375% partial exemption) to vehicles purchased between January 1, 2023, and December 31, 2027 to the total selling price of the vehicle before any incentives are applied
9. Submit a sales contract and other required documentation to the Air District via Fluxx dealer portal
10. Request payment within 5 business days after the sale
11. Adhere to all CC4A Program requirements and procedures outlined in this document
12. Ensure all dealership staff working with CC4A participants have been provided a copy of this manual to understand how to properly administer the CC4A program

3.1 Confirming the Grant Award

The District will instruct grantees to contact participating dealerships that are listed on the District [website](#). Grantees are advised to call the selected dealership to make an appointment before they come in but may not always want to wait for an appointment. Air District staff will go through this process upon request with your sales professionals.

When a grantee comes to a dealership:

1. Confirm that they have an award letter (Figure 3) before beginning the sales process.
 - a. Log in to Fluxx and open the Vendor Portal dashboard.
 - b. Click open the New Vehicle Payment card and search for the grantee's name
2. Confirm the grantee's name, award amount and eligible vehicle type as indicated on the award letter.

3.2 Financing Assistance

If a CC4A grantee requires financing to pay for their selected vehicle, dealerships can direct them to their internal financing department. However, the loan interest rate must be 16 percent or less. If a participant cannot qualify for a loan with a 16 percent or lower interest rate, dealerships should direct them to an FDIC-insured credit unions.

3.3 Sales Contract

Once a dealership and grantee have agreed on a vehicle and price, dealerships follow their normal contracting procedures. Vehicles that have outstanding recalls are not eligible for purchase. All recalls must be cleared before the vehicle can be sold to a CC4All participant.

1. When filling out the bottom section of the sales contract:
 - a. Dealerships must show the grant amount separate from other cash payments and incentives. The CC4A grant may be included on lines (D) (F) or (G), as shown below (Figure 4), NOT on line 6G where it is lumped in with other cash payments from the transactions.
 - b. If unable to break out the grant amount from other forms of payment, dealerships should:
 - i. Provide additional documentation (e.g. cash receipt, credit card receipt, copy of the check) that shows the grant amount was taken off the final payment made by the grantee. For example, if a grantee receives \$9,500 from CC4A and puts down an additional \$2,000 via a check, the total listed on 6.G. would be \$11,500.

- ii. Submit a copy of the check to show the difference between the grant and any other forms of down payment.

6. Total Downpayment		
A. Total Agreed Value of Property Being Traded-In (see Trade-In Vehicle(s)):	\$ <u>7000.00</u>	(A)
Vehicle 1 \$ <u>7000.00</u> Vehicle 2 \$ <u>N/A</u>		
B. Total Less Prior Credit or Lease Balance (e)	\$ <u>7459.31</u>	(B)
Vehicle 1 \$ <u>7459.31</u> Vehicle 2 \$ <u>N/A</u>		
C. Total Net Trade-In (A-B)	\$ <u>-459.31</u>	(C)
Vehicle 1 \$ <u>-459.31</u> Vehicle 2 \$ <u>N/A</u>		
D. Deferred Downpayment Payable to Seller	\$ <u>N/A</u>	(D)
E. Manufacturer's Rebate	\$ <u>1000.00</u>	(E)
F. Other <u>CC4A</u>	\$ <u>9500.00</u>	(F)
G. Other <u>N/A</u>	\$ <u>N/A</u>	(G)
H. Other <u>N/A</u>	\$ <u>N/A</u>	(H)
I. Cash, Cash Equivalent, Check, Credit Card, or Debit Card	\$ <u>N/A</u>	(I)
Total Downpayment (C through I)	\$ <u>10040.69</u>	(6)
(If negative, enter zero on line 6 and enter the amount less than zero as a positive number on line 1J and/or 1K above)		
7. Amount Financed (5 less 6)	\$ <u>37588.79</u>	(7)
OPTION: <input type="checkbox"/> You pay no finance charge if the Amount Financed, item 7, is paid in full on or before <u>N/A</u> , Year <u>N/A</u> . SELLER'S INITIALS <u>N/A</u>		

Figure 4. The correct grant amount may be listed on lines 6D, 6F, or 6G.

- 2. The sales contract must show the type of vehicle purchased (PHEV, BEV, or FCEV). This is particularly important for vehicle models that have multiple engine options, as illustrated in Figure 5. The vehicle type sold must match that on the award letter.

New/Used	Year	Make and Model	Odometer
NEW	2023	CHEVROLET TRUCK BOLT EUV	10

Figure 5. Example sales contract showing vehicle type

- 3. If the sales contract cannot specify the type of vehicle purchased the dealer must provide any of the following:
 - a. a copy of the window sticker; or in the absence of a window sticker
 - b. a CarFax, or other invoices that shows both the VIN # and the type of vehicle purchased i.e. Plug-in Hybrid Vehicle (PHEV) Battery Electric Vehicle (BEV) Fuel Cell Electric Vehicle (FCEV).
- 4. Financing—if grantees are not receiving financing from the dealership, dealers need to document that the interest rate of the financed amount is 16% or less.
- 5. Partial Sale tax exemption—The applicable tax rate is the current tax rate minus the 3.9375% partial exemption from January 1, 2023, and December 31, 2027. The reduced sales rate should be applied to the selling price of the vehicle before incentives are applied.

3.3 Payment Request

1. Within 5 business days of selling a vehicle to a grantee, the dealership must submit a payment request to the District by filling out a sales report through the Fluxx portal with the following six documents:
 - a. Award letter, sales contract, dated and signed by the grantee
 - b. Carfax (for used vehicles only)
 - c. Signed Partial Exemption Certificate issued by the grantee to the dealer to document the partially exempt sale
 - d. Copies of financing documents, if the participant is not receiving financing from the dealership, document that the interest rate for the applicant is 16% or less.
 - e. Completed dealership checklist (Appendix A), signed by the salesperson certifying that all program requirements have been met.
2. District staff will be automatically notified of all dealer-submitted payment requests through the Fluxx portal and will begin reviewing the sales contract and supporting documents to process the payment via electronic funds transfer to dealerships. Please reach out to District contacts for any questions about the electric funds' transfer process.
3. When all documents are filled out correctly and include the necessary supporting information, it may take up to 30 days for the Air District to process payments to dealerships.

3.5 Returned Vehicles

If a grantee returns a vehicle or if a dealer requests a CC4A-funded vehicle be returned, dealerships must notify the District to cancel the payment request. If the dealership has already been paid, please reach out to the Air District for assistance. Dealerships that need to return any grant funds to the Air District, can do so by mailing a check to:

Sac Metro Air District
Attn: CC4A/Finance
777 12th Street Suite 300
Sacramento, CA 95814

Please include a copy of the grantee award letter or participant information so the District can expedite the processing of the returned payment.

Appendix A. Dealership Checklist

Before selling a vehicle, review this checklist to ensure the sale meets the program requirements. Only proceed with the sale if all the requirements below are met. **The sale of an ineligible vehicle will result in non-payment.** Funding from Clean Cars 4 All cannot be combined with the [Clean Vehicle Assistance Program](#), [Driving Clean Assistance Program](#), [Replace your Ride](#), Tune-in-Tune-up/Drive [Clean San Joaquin](#), Drive Clean Assistance Program <https://dcap.communityhdc.org/> or the [Bay Area Clean Cars for All Program](#). For any additional questions, contact cc4a@energycenter.org

Table 1. Dealership Checklist

1. Check the award letter to ensure the grantee is eligible. Do not sell a vehicle to a grantee if you are unable to confirm their name and award amount	<input type="checkbox"/>
2. The vehicle sold must be a Clean Transportation Option and may be leased or purchased and meet the following requirements:	<input type="checkbox"/>
a. New or Used Conventional Hybrid Electric vehicles, with a 35+ mpg equivalent rating, Plug-in Hybrid Electric vehicles, or Battery Electric vehicles or Fuel Cell Electric vehicles.	<input type="checkbox"/>
b. Must be registered in California.	<input type="checkbox"/>
c. Leased vehicles must be new and on the Clean Vehicle Rebate Project list, i.e. Plug-in Hybrid vehicles, Battery Electric vehicles, or Fuel Cell Electric vehicles.	<input type="checkbox"/>
d. May not have modifications to the vehicle's emission control systems, hardware, software calibrations, or hybrid system.	<input type="checkbox"/>
e. Must not have any open recalls. Vehicles with recalls require proof of repair dated by the sale date . Any vehicle sold with outstanding recalls is out of compliance with grant funding requirements and is not eligible for reimbursement .	<input type="checkbox"/>
f. Vehicles, new or used, cannot have a sale price above \$46,000 (Line A1 on most sales contracts).	<input type="checkbox"/>
3. If USED , vehicles must:	<input type="checkbox"/>
a. No more than 8 years old, calculated by subtracting 7 from the calendar year of the sale date.	<input type="checkbox"/>
b. Have less than 75,000 miles on the odometer.	<input type="checkbox"/>
c. Must have a clean title (cannot be salvaged).	<input type="checkbox"/>
d. Must have a Carfax report associated with it.	<input type="checkbox"/>
e. Must come with a minimum 3-day no-fee return policy.	<input type="checkbox"/>
4. If the participant needs financing, the interest rate must be 16% or less	<input type="checkbox"/>
5. Sales Contract must separate the grant amount from other cash payments or rebates	<input type="checkbox"/>
6. Consumer Protection: a. Negotiated prices must be honored b. Dealership may not increase the price of vehicles due to the CC4A grant c. All add-ons must be knowingly and willingly purchased by the participant	<input type="checkbox"/>
7. Sales Taxes —Between January 1, 2023, and December 31, 2027 , the correct applicable tax rate is the current tax rate minus the 3.9375% partial exemption and should be applied to the total selling price of the vehicle before any incentives are applied.	<input type="checkbox"/>
8. Submit a request for payment on the day a vehicle is sold but not to exceed 5 business days to avoid payment forfeiture. Payment requests must include:	<input type="checkbox"/>

<ul style="list-style-type: none"> a. Award letter b. The sales contract, dated and signed by the grantee, indicating the vehicle type sold (must match that on the award letter) c. Carfax (for used vehicles only) d. Signed Partial Exemption Certificate issued by the grantee to the dealer to document the partially exempt sale. e. If financing, documents show that the interest rate for the applicant is 16% or less. f. Dealership Checklist, signed and dated 	
Dealer Signature	Date

Appendix B. Frequently Asked Questions

1. Can I get a lead list or contact information for your grantees with award letters?

Unfortunately, due to privacy reasons, we are unable to share our grantee's personal information with dealerships at this time.

2. Can the customer have a co-signer?

Yes, the grantee can have a co-signer. The grantee must be the primary buyer listed on the sales contract.

3. Does the grantee's address on the Award letter need to match the address on the contract?

Yes, the grantee's address should match the same address listed on the award letter. Case-by-case exceptions may be made. Please reach out to the Air District for questions.

4. Should sales tax be included in the full cost of the vehicle?

Yes, sales tax must be included in the full cost of the vehicle. However, beginning January 1, 2023, through December 31, 2027, the current sales tax applied to eligible cars sold through the CC4A program should be reduced by 3.9375%. This new requirement is retroactive and applies to all eligible vehicles sold beginning January 1, 2023. A partial exemption certificate must be filled out and signed by the qualified buyer to the dealer to document the partially exempt sale (Appendix C). A copy of the form must be submitted to the District when requesting payment.

5. What if the customer wants to purchase an unauthorized vehicle type?

When a customer leases a new vehicle, it must be on the Clean Vehicle Rebate Project list. Used vehicles purchased must be an authorized vehicle type to qualify otherwise the District will not honor the voucher or reimburse the dealer. Please refer to the dealer checklist for eligible vehicles.

6. Can I sell a used car with a salvaged title?

No.

7. Can I charge for the minimum 3-day return policy?

No. You must provide the minimum 3-day return policy at no cost. Dealers may put restrictions on the return policy, such as mileage limits, but these restrictions must be provided in writing and acknowledged by the grantee.

8. Can I sell extended warranties, and add-on items like mechanical repair, paint, or theft protection items?

Any add-on items must be requested by the buyer and purchased voluntarily. Add-ons, including but not limited to extended warranties, must be requested by participants voluntarily and not as a scare tactic to upsell items to boost commissions. Pressure sales tactics for improved commissions will not be tolerated and penalties will be assessed up to and including termination of participation in the CC4A Program. Coerced or forced upselling of “optional items” will result in termination of participation in the CC4A program.

District staff will be reaching out to purchasers to ensure they wanted to buy the add-ons and were not pressured.

9. Can I sell a used vehicle that has been in an accident, but has a Clean Title?

Yes, but you should provide the Carfax to the customer so that they are aware of the history of the vehicle. As a reminder, all used vehicles must have all recalls cleared. If the recall shows up on the Carfax, you may submit proof, such as an invoice, that the recall is cleared.

10. Do I need to worry about tax responsibilities for the grant amount?

No, the District will work with the grantee if any tax implication arises at the end of each calendar year.

11. When and how will we be paid back for the money we take off the sales price?

You will receive your reimbursement check or Electronic Funds Transfer (EFT) within 30 days of the completed submission of the payment request. Typically, it takes the Air District two weeks to process your payment request.

- a. The initial payment will be a paper check. Subsequent payments will be made electronically via EFT unless otherwise indicated. The check will be made out to the business listed on the W9 **you submitted with your application.**

12. Can the grantee stack the grant with other rebates and incentives?

Maybe. Below is a list of programs that can/cannot stack with CC4A. More information can be found on the [Other Grants and Rebates](#) section of our website.

Table 2. Grant Options Matrix

Other Programs	Incentive Options Available			Stackable with Clean Cars 4 All?
	New EV	Used EV	EV Charging	
CVRP	\$1,500-\$7,000	NO	NO	YES
CVAP	\$2,500-\$5,000	\$2,500- \$5,000	Up to \$2,000	YES ¹

DCAP	\$2,500-\$5,000	\$2,500-\$5,000	Up to \$2,000	YES ³
Federal Tax Credit	Up to \$7,500	NO	NO	YES
MCEV	\$3,500	NO	NO	YES
Drive Forward Electric	NO	\$2,000	NO	
PGE Clean Fuel Rebate	\$800	\$800***	NO	YES
(PG&E) - Pre-Owned EV Rebate and Rebate Plus	NO	\$1,000-\$4,000	YES	YES

¹ Incentives are not stackable, but low-interest loans may be available and combined with CC4A

² Incentives are not stackable, but low-interest loans may be available.

³ Only eligible if any previous owner(s) did not receive a rebate.

13. Do I need to keep the old vehicle the grantee is scrapping?

No. Dealerships should never take the old vehicle that is being retired. The grantee has 14 days after they purchase their replacement vehicle to scrap their older vehicle at an Authorized Dismantler.

14. How can I promote this program?

Please reach out to us if you're interested in promoting the program. We have [flyers and general program materials](#) that are available for download.

15. Who do we contact with additional questions?

For any additional questions, contact cc4a@energycenter.org [mailto:](mailto:cc4a@energycenter.org)

Appendix C. Partial Sales and Use Tax Exemption for Zero Emission Vehicles



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

GAVIN NEWSOM
Governor
AMY TONG
Secretary
Government Operations Agency
NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov
CUSTOMER SERVICE CENTER
1-800-400-7115
CRS
711

Partial Sales and Use Tax Exemption for Zero Emission Vehicles Effective January 1, 2023, through December 31, 2027

Beginning January 1, 2023, through December 31, 2027, a new law provides for a partial sales and use tax exemption on qualifying zero or near-zero (zero) emission motor vehicles (vehicles) purchased or leased by qualified buyers. Eligibility for the exemption is based on the buyer's household income, where they reside, and the vehicle leased or purchased.

Clean Cars 4 All

The California Air Resources Board (CARB), in association with local air districts, administers the Clean Cars 4 All (CC4A). The program is designed to provide incentives to lower-income California drivers to replace their older, high-polluting motor vehicles with zero emission vehicles. The current CC4A program provides qualified buyers with grants they can use towards the purchase or lease of an eligible vehicle. For more information about the program, please visit the *Vehicles* tab of our *Tax Guide for Green Technology* at www.cdtfa.ca.gov/industry/green-technology.htm#Vehicles.

Qualified buyers

Qualified buyers are those who receive an award letter, or other approval documentation, issued by the local air district in which they live that has implemented the CC4A program. For information about buyer eligibility, please visit participating air district official CC4A webpages. A listing of air districts currently implementing this program is available on the *CC4A Implementing Air Districts* webpage at ww2.arb.ca.gov/cc4a-implementing-air-districts.

Dealers

Your sales or leases of eligible vehicles to qualifying buyers are subject to tax at a reduced rate. The applicable tax rate for eligible transactions is the current tax rate minus the 3.9375 percent partial exemption. The reduced sales or use tax rate is generally applied to the total selling price of the vehicle before incentives are applied, such as the grant from CC4A.

To report your sales of eligible zero emission vehicles on your sales and use tax return, report the total selling price in your total sales. Then, claim a partial exemption for your qualifying sales of motor vehicles to qualified persons as a *Zero Emissions Vehicle Exemption* deduction on your return.

To document the partially exempt sale, you must obtain a timely partial exemption certificate from your customer. See the *Exemption certificate* section below.

Exemption certificate

A partial exemption certificate must be issued by the qualified buyer to the dealer to document the partially exempt sale. We have a partial exemption form, CDTFA-230-ZEV, *Partial Exemption – Zero Emission Vehicle*, which will be available on our website at www.cdtfa.ca.gov/formspubs/forms.htm by January 1, 2023.

**CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION**

Special Notice

*Partial Sales and Use
Tax Exemption for Zero
Emission Vehicles Effective
January 1, 2023, through
December 31, 2027*

For more information

If you have additional questions regarding this notice, you may call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

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DECEMBER 2022
L-878

**PARTIAL EXEMPTION CERTIFICATE –
ZERO EMISSION VEHICLE**

Section 6368.2

This is a partial exemption from state sales and use tax at the rate of 3.9375 percent that is effective January 1, 2023, to December 31, 2027. **You are not relieved from your obligations for the remaining state, local, and district taxes on this transaction.**

I hereby certify that the tangible personal property purchased or leased from:

SELLER'S/LESSOR'S NAME
SELLER'S/LESSOR'S ADDRESS (street, city, state, ZIP Code)

and described below, is a zero or near-zero (zero) emission motor vehicle for which a grant letter was awarded under the Clean Cars 4 All Program and is eligible for the Zero Emission Vehicle Partial Exemption under Revenue and Taxation Code section 6368.2.

I, as the undersigned purchaser, further certify that I am a qualified buyer under Revenue and Taxation Code section 6368.2.

Description of Zero Emission Motor Vehicle

VEHICLE TYPE (hybrid, plug-in hybrid, battery electric, fuel cell electric, among others)	VEHICLE IDENTIFICATION NUMBER (VIN)	
VEHICLE MAKE / MODEL	VEHICLE YEAR	
PURCHASER'S NAME	DATE	
ADDRESS (street, city, state, ZIP Code)	TELEPHONE NUMBER	
SIGNATURE (signature of the purchaser or authorized representative of the purchaser)		