

Taxpayer certification is required to obtain the Car Tax Credit under the Personal Property Tax Relief Act of 1998

For each vehicle listed, please review the "PPTRA" column to see if the vehicle meets the following requirements. Your signature will be your legal certification.

Each vehicle must be:

A passenger car, motorcycle, pickup or panel truck having a registered gross weight less than 7501 pounds. Motor homes, trailers, and farm use vehicles with **OR** without state license plates do NOT qualify.

AND

Be owned by an individual or leased by an individual under a contract requiring the individual to pay the personal property tax.

AND

Be used less than 50% for business purposes.

If you answer YES to ANY ONE of the following questions for a vehicle, that vehicle does NOT qualify.

Is more than 50% of the vehicle's mileage used as a business for Federal Income Tax purposes or reimbursed by an employer?

Is more than 50% of the depreciation associated with the vehicle deducted as a business expense for Federal Income Tax purposes?

Is the cost of the vehicle expensed pursuant to section 179 of the Internal Revenue Code?

If the vehicle is leased by an individual, does the leasing company pay the tax without reimbursement from the individual leasing the vehicle?