

Ingredients for Equitable Electrification

Analyzing Equity in Statewide Electric Vehicle Rebate Programs

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SUMMARY

Based on research and analysis of state electric vehicle rebate programs in the United States, there are six key “ingredients” for ensuring programs are equitable. The most equitable electric vehicle rebate programs include high rebate amounts for low-income qualified applicants that can be applied directly to the purchase or lease of a new or used EV. Ideally, these rebates are not treated as taxable income and can be combined with other incentive programs such as charging installation rebates and the Federal EV Tax Credit to further increase cost savings. Outside of addressing the high cost of buying or leasing an EV, public education and accessibility of rebate programs are important considerations that should be planned for to increase the number of low and moderate income applicants. Best practices include offering public workshops, webinars, vehicle test drives and dedicated coaches and case managers to equip consumers with the knowledge of how to take advantage of these resources. Providing online and printed information, application materials and customer support services in multiple languages are additional vital practices to promote equitable outcomes. More broadly, the focus of EV rebates and other incentives should be fundamentally shifted, so that the primary objective of the program is to increase access for low and moderate income families, rather than to accelerate market transformation.

INTRODUCTION

In the United States, transportation is the leading source of greenhouse gas emissions that cause climate change, and harmful pollutants that cause or exacerbate illness. Low-income communities and communities of color disproportionately bear the burdens of transportation pollution due to

decades of racist land use policies and disinvestment.¹ These communities also face high barriers to transitioning to cleaner forms of transportation due to high costs, limited infrastructure and systemic disinvestment. In order to meet ambitious federal and state goals for reducing harmful emissions, policymakers have established rebate and incentive programs to encourage Americans to transition to zero-emission electric vehicles. Equitable access to these programs is critical to the success of the clean transportation transition.

The goals of this white paper are to analyze electric vehicle rebate programs across the country on measures of equity such as income cap, upfront money for the vehicle, and used vehicle option; and to provide clear examples of what makes a program equitable versus inequitable and why. For this purpose, equity is defined as increased access to electric vehicles for low-moderate income people and other disadvantaged communities (DACs), who without financial incentives would be less likely to buy or lease an EV.

This white paper analyzes rebate programs for single occupancy electric vehicles in an attempt to create an apples-to-apples comparison. It should be noted that there are approximately 20 states across the U.S. that have some form of EV incentive program (see map below).² However, the vast majority of EV incentives offer at or below \$2,500, have no income cap, and no used vehicle or lease option. As a result, there is significant room for improvement in terms of equity. Following the passage of the Inflation Reduction Act, which was signed into law on August 16th, 2022, a number of important changes are coming to the Federal EV Tax Credit program, including purchase price and income limits that should make the program more equitable.³ However, given changes to the program's requirements, such as where qualified vehicles can be manufactured, many vehicles won't qualify for at least a few years. As a result, state level rebates will be especially important for consumers hoping to reduce the cost of an EV purchase.

ELECTRIC VEHICLE REBATE EQUITY INDICATORS

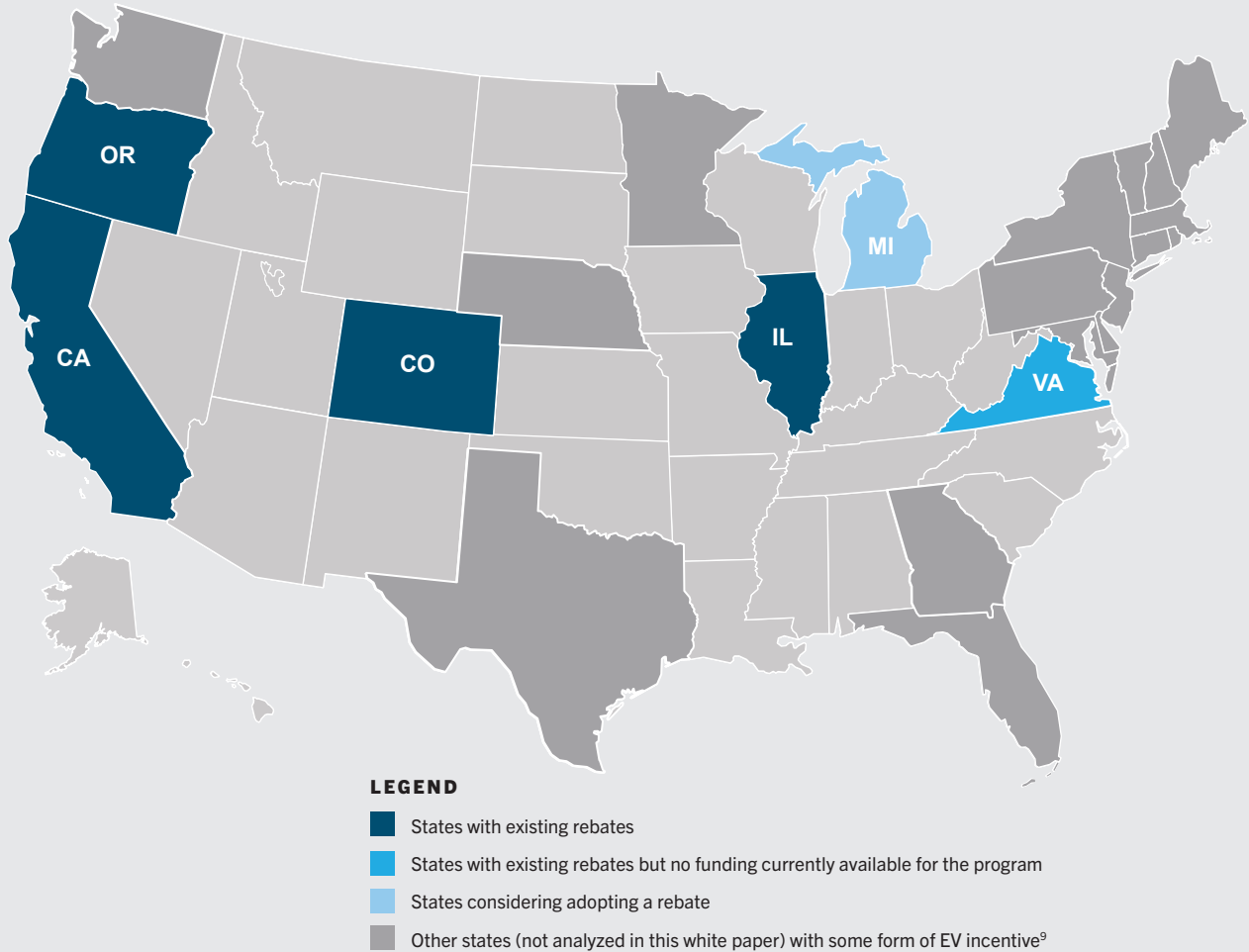
- 1. Rebate Amount:** The greater the rebate amount, the more money that can be saved by the consumer and the more likely it is that people with low-moderate incomes will be able to afford an EV. Another factor included in this indicator is whether the rebate can be “stacked” or combined with other incentives. Programs that allow for incentive stacking are more equitable as they further reduce the cost of EVs.
- 2. Income Cap:** Given the limited funding that each state has to distribute rebates, this indicator may have the greatest bearing on whether a program is equitable or not. This is especially true for first-come-first-serve programs, in which higher income consumers are able to apply first, depleting the program's budget, and leaving fewer low-moderate income households with the opportunity to receive a rebate.

Equity is defined as increased access to electric vehicles for low-moderate income people and other disadvantaged communities (DACs), who without financial incentives would be less likely to buy or lease an EV.

- 3. Used EVs and Leasing of EVs:** Can the rebate be used to cover various options for transitioning to an EV? As of May 2022, the average price of a new gas-powered car is \$47,148, while the average cost of a new EV is \$66,000.^{4,5} This disparity discourages or bars low-moderate income individuals from purchasing new EVs, even if multiple incentives are used to cover the cost.⁶ When rebates can be applied to purchase used EVs, which typically cost substantially less, price parity with gas-powered vehicles becomes possible and access to EVs expands to include those with low-moderate incomes. Similarly, when rebates can be used to lease an EV rather than purchase one, low-moderate income consumers have more flexibility to choose from different financial options that allow them to transition to an EV.⁷
- 4. Upfront Cost:** Can the rebate be used to lower the upfront cost of an EV or can it only be received after the point of purchase? Related to indicator 3, if consumers aren't able to access the financial benefit of the rebate at the time of purchase, they may not have the means to pay for the high upfront cost of an EV. They may also not be able to wait for a number of months before they can be reimbursed. Rebate programs that cover the upfront cost, often referred to as "money on the hood" programs, are more equitable as they allow for more purchase flexibility.
- 5. Income Reporting Requirements:** Income reporting requirements ensure those above certain income levels do not take advantage of incentives specifically geared towards low-moderate income consumers, which is necessary due to limited resources. However, reporting requirements also place a burden on consumers due to the in-depth process of reporting one's income. To minimize this burden on lower income households, applicants that are already enrolled in public assistance programs such as Medicaid should be able to meet the rebate income reporting requirement by submitting proof of enrollment in an eligible public assistance program. This approach also expedites the process, allowing for quicker approval and access to the vehicle, which could be important if a person requires near term access to a vehicle for work or family reasons.
- 6. Rebate Taxability:** If a rebate is counted as taxable income, this can impact the consumers eligibility for other programs that are income qualified. For example, rebates that are counted as income could disqualify individuals from Medicaid, which has strict income caps. Eliminating this barrier ensures individuals that rely on these programs are not forced to choose which to participate in, which is more equitable.
- 7. Funding Source:** There are many variables to consider in determining whether a funding source is equitable that are outside of the scope of this white paper. Therefore, this indicator is primarily for educational purposes and is briefly addressed in the analysis section of this paper.
- 8. Education & Outreach:** Does the program target specific low-income and underrepresented communities in its outreach and education?⁸ To what extent does it equip these communities with the knowledge and resources to successfully apply? Does the program offer education materials in multiple languages? The more the program educates the public, and intentionally prioritizes the unique needs of the communities it is intended to reach, the more equitable it is.
- 9. Program Application Support & Accessibility:** Does the program offer multiple ways to apply or just one online platform? Is there someone you can call to get answers or troubleshoot issues? Is the program setup as first come-first serve, which is less equitable since low-income and

underrepresented communities may need more time to apply? The easier it is for consumers to access support, especially those from lower income and underrepresented backgrounds, the more equitable the program is because these communities will have greater success submitting applications and accessing the rebates.

Map of States with or Considering an EV Rebate



The following table captures the details related to each indicator and how four state rebate programs are structured in relation to these nine indicators. The states included are California, Oregon, Colorado and Illinois in order from longest standing program to newest. Additional research was conducted on rebate programs in Virginia, which does not currently have funding or an administering entity, and Michigan, where its proposed EV rebate program has yet to be adopted. Given the lack of publicly available information on these two state programs, they are not included in the table but are briefly discussed in the analysis for the sake of comparison.

Program Name	Clean Vehicle Rebate Program (CVRP)	Clean Vehicle Rebate Program	EV Rebate	Electric Vehicle Rebate Program
<i>State/Year</i>	<i>California (2010)</i>	<i>Oregon (2018)</i>	<i>Colorado (2021)</i>	<i>Illinois (2022)</i>
Administering Entity	Center for Sustainable Energy on behalf of the California Air Resources Board	Center for Sustainable Energy on behalf of the Oregon Department of Environmental Quality	Xcel Energy & Grid Alternatives Colorado	Illinois Environmental Protection Agency
Indicator 1: Rebate Amount	<p>\$1,000-\$7,000</p> <p>+\$2,500 added to standard rebate amount if applicant's household income is \leq 400% of the federal poverty level</p> <p>Applicants can stack savings by combining CVRP with other EV incentives such as the Federal Tax Credit & regional air district programs.</p>	<p>\$1,500-\$2,500</p> <p>+\$5,000 for Charge Ahead rebate added to Standard rebate amount if household income is \leq 400% of the federal poverty level</p> <p>\$750 towards the purchase or lease of a new zero-emission electric motorcycle.</p> <p>Applicants can stack certain incentives such as the Federal Tax Credit and local incentives.</p>	<p>\$3,000 (used EV)</p> <p>\$5,500 (new EV)</p> <p>Applicants can stack certain incentives such as the Federal Tax Credit and EV Charger and Wiring Rebates.</p> <p>Applicants cannot stack the EV Rebate and Colorado's Plug-in EV Tax Credit.</p>	<p>\$4,000 for all-electric vehicle</p> <p>\$1,500 rebate for all-electric motorcycle</p> <p>Beginning 7/1/2026: \$2,000 rebate for all-electric vehicle</p> <p>Beginning 7/1/2028: \$1,500 for all-electric vehicle</p> <p>Applicants can stack certain incentives such as the Federal Tax Credit and local incentives.</p>
Indicator 2: Income Cap	<p>\leq\$135,000 for single filers</p> <p>\leq\$175,000 for head-of-household</p> <p>\leq\$200,000 for joint filers</p> <p>Consumers with household incomes \leq 400% of the federal poverty level are eligible for an increased rebate amount of \$2,500.</p>	<p>No income cap for the Standard rebate.</p> <p>Cap on household income not exceeding 400% of the federal poverty level for the Charge Ahead rebate.</p>	<p>\leq\$65,680 for single occupant households in Denver</p> <p>Household income must be below:</p> <p>60% of Colorado's state median income</p> <p>OR</p> <p>200% of Federal Poverty Level</p> <p>OR</p> <p>\leq80% of area median income (varies by county)</p> <p>Example: single occupant household cap for Denver resident: \$65,680 (80% AMI)</p>	<p>No income cap. However, the Agency is required to "prioritize the review of qualified applications from low-income purchasers and award rebates to qualified purchasers accordingly."</p> <p>Low income is defined as people and families whose income does not exceed 80% of the State median income.</p> <p>Example: single person household cap: \$42,501</p> <p>Three person household cap: \$68,656</p>

Program Name <i>State/Year</i>	Clean Vehicle Rebate Program (CVRP) <i>California (2010)</i>	Clean Vehicle Rebate Program <i>Oregon (2018)</i>	EV Rebate <i>Colorado (2021)</i>	Electric Vehicle Rebate Program <i>Illinois (2022)</i>
Indicator 3: Used EVs and Leasing of EVs	New EVs Only CVRP does offer an EV leasing option in which applicants can get \$1,000-7,000 to put towards monthly lease payments. ¹⁰	The Standard rebate can only be used to buy or lease a new EV. The Charge Ahead rebate can be used to buy or lease a new or used EV.	New & Used The rebate can also be used to lease a new or used EV.	New & Used Rented or leased vehicles do not qualify for the rebate.
Indicator 4: Upfront Cost	Statewide program is a post vehicle purchase rebate, not upfront. There is a pre-approval pilot program called CVRP Rebate Now for residents of San Diego County and the counties that make up the San Joaquin Valley.	Participating Dealerships may offer the rebate at point of sale. Charge Ahead applicants cannot apply at point of sale.	EV Rebate offers a pre-qualification option that enables applicants to get an “instant rebate” if applicants buy or lease an EV from a dealer in the utility EV Dealer Network.	Program is a post vehicle purchase rebate, not upfront. The program requires that proof of purchase of an EV be submitted with the application within 90 days of purchase AND on or before the end of the current rebate cycle, 9/30/2022.
Indicator 5: Income Reporting Requirements	Only a portion of applicants are randomly selected for income verification. ¹¹ Those selected must submit an IRS Form 4506-C or proof of enrollment in an eligible public assistance program.	IRS Form 4506-C and a Household Summary Form or proof of enrollment in an eligible public assistance program.	Tax Return-IRS Form 1040 or Proof of enrollment in an eligible public assistance program.	IRS W-9 or W-8 forms
Indicator 6: Rebate Taxability	In most cases, a rebate is not considered taxable income as it is an incentive that discounts the purchase of a vehicle.” The program administrator will not issue a 1099. ¹²	The program administrator does not issue a 1099 when an applicant gets a rebate.	“If you buy an EV from a dealer outside our EV Dealer Network, the rebate cannot be provided instantly, and you may have to pay income tax on the rebate amount.” ¹³ Utility issues a 1099 to the customer using a third party tax preparation provider.	The program administrator does not issue a 1099 when an applicant gets a rebate.

Program Name <i>State/Year</i>	Clean Vehicle Rebate Program (CVRP) <i>California (2010)</i>	Clean Vehicle Rebate Program <i>Oregon (2018)</i>	EV Rebate <i>Colorado (2021)</i>	Electric Vehicle Rebate Program <i>Illinois (2022)</i>
Indicator 7: Funding Source	Funding for CVRP comes from California’s Greenhouse Gas Reduction Fund (GGRF) which uses a <u>Cap & Trade</u> system. Additional funding comes from the Air Quality Improvement Program (AQIP), a voluntary incentive program administered by CARB.	Funding is generated from a tax imposed on car dealers for “the privilege of engaging in the business of selling taxable motor vehicles at retail in this state.” ¹³	All customers pay a calculated Transportation Electrification Plan rider on their bill similar to the Renewable Energy Standard Adjustment rider and the Demand Side Management rider.	Funding for the EV Rebate Program comes from the Energy Transition Assistance Fund which collects funds through electric and gas service charges. The EV Rebate Fund is funded by a charge on fleet vehicles in the Chicago region, as well as surplus from the converted state fund (formerly called the Alternative Fuels Fund), and state general revenue funding.
Indicator 8: Education & Outreach	The CVRP website includes both English and Spanish translated versions. CARB hosts public workshops to communicate changes and details about the program and partners with local organizations to help do outreach. Information about the program and EV 101 is shared via CARB’s website, social media accounts, and a YouTube channel.	The program website uses Google Translate to provide information in many different languages albeit without the same level of accuracy as may be provided by a professional translator. Information about the program is shared via social media accounts.	The EV Rebate website includes both English and Spanish translated versions. Information about the program is shared via social media accounts and on Grid Alternatives’ website. The Colorado Energy Office sponsors ReCharge Colorado Coaches that provide coaching services for EVs and infrastructure development throughout the state.	The program website uses Google Translate to provide information in many different languages albeit without the same level of accuracy as may be provided by a professional translator. The program webpage offers an EV Listserv sign up where users can sign up to receive more information.
Indicator 9: Program Application Support & Accessibility	Online application offered in English and Spanish. First-come-first serve. Easy to use customer support phone system with English and Spanish options available. According to the website, support is also available in Korean, Mandarin, Tagalog, Hmong and Vietnamese.	DEQ can provide documents in an alternate format or in a language other than English upon request. First-come-first serve. Easy to use customer support phone system.	Online application offered in English only. First-come-first serve. Responds to email but did not respond to voicemail when attempting to use phone system.	Online application offered in ten different languages. Once qualified low-income rebates have been awarded, the remaining rebates are awarded on a first-come-first serve basis. Responds to voicemails left through phone system within a reasonable time frame.

STATEWIDE REBATE PROGRAM ANALYSIS

In assessing rebate programs across the country, the following stands out: the majority of programs are structured quite similarly in the way program administrators educate the public and manage the application process. Within these elements, there are small but important differences, and across the other elements, such as rebate amount, income cap, and the other indicators, there are a lot of differences. This non-uniformity speaks to the diverse contexts these programs operate in, such as how long the programs have existed: ten-plus years vs. a few months at the extremes, and vastly different funding sources and amounts available to implement these programs.

California and Oregon rebates offer the largest potential savings at \$7,500. Additionally, applicants in these states and Colorado are required to meet low-income requirements in order to be eligible for this higher funding amount, to ensure that rebate dollars remain available for use by low-moderate income households. Virginia’s unfunded rebate program would provide \$2,500 for eligible applicants and \$4,500 for income-qualified applicants. Michigan’s proposed rebate would offer \$2,000 with no income qualifying component. Because the Michigan program rebate could only be used for the purchase of a new EV, many consumers would still not be able to afford a new EV. Without a larger rebate amount, even one of the most affordable EV options, the 2022 Nissan Leaf priced at \$28,895, is not affordable for many households.¹⁵

One strategy that may increase affordability for eligible applicants is stacking a state rebate with the federal EV tax credit which yields an additional \$7,500 in potential savings. With the new federal EV tax credit rules, applicants would be able to apply these dollars directly to the purchase of a new or used EV (up to \$4,000 for used). Of the six state rebate programs assessed, none have restrictions against stacking the state rebate with the federal tax credit. To maximize affordability and EV uptake, states and the federal government should enable stacking of other kinds of incentives, such as rebates for charging equipment and wiring. For example, Colorado residents can save up to \$1,300 for home wiring and level 2 charger installations at their residence.¹⁶ A public charge card is another incentive option that would work best for those who may not be able to install or access charging equipment at home or in an apartment.

For states that opt not to include an income cap for their rebate, one potentially effective model to ensure low-income households receive funding is to prioritize the review of qualified applications from low-income purchasers and award those applicants first. Illinois’ rebate program is structured this way and the state provides the information below on its website.

Illinois Electric Vehicle Rebate Program Applicant Information as of 9/29/2022¹⁷

Low Income Applications Received	160
Low Income Rebates Awarded	58
Non-Low Income Applications Received	2036
Non-Low Income Rebates Awarded	0

In terms of rebate eligibility for used EVs and leasing, Colorado provides the most equitable option. Applicants in Colorado can use rebates to buy or lease a new or used EV. Because most low-moderate income households cannot afford a new EV and federal EV tax credits allow for the purchase of used EVs, states with existing rebate programs or those considering adopting one should permit their applicants to apply the funding to used EVs. This will allow states to maximize potential savings for residents by providing an incentive that can be stacked on top of the federal credit.

All four state rebates analyzed in this white paper had some flaws in their program's ability to cover the upfront cost of an EV, indicating this is a complicated aspect for states to manage with equity in mind. Colorado's pre-qualification option appears to be the most equitable; however, dealers must partner with local utilities in order to be part of the eligible EV Dealer Network. This has been an issue for smaller used EV dealers in rural areas that are not able to partner with the utility. Given this challenge, efforts should be made in Colorado and other states that implement pre-qualification and EV dealer network models to ensure support is available to assist smaller dealers in establishing the relationships necessary to join networks. California has been working on building out an EV dealer network, but has faced challenges due to regular turnover at dealerships and a lack of coordination across multiple entities and utilities. To overcome these challenges, program administrators should streamline their network requirements and dealer education where possible.

One potential tradeoff within the income reporting requirement indicator is that while it is an added administrative hurdle for applicants to clear, having verified information on applicant income could be a useful data point to have for deeper analysis on how rebates are performing across income levels. However, if increased accessibility is the sole goal, the three state programs that allow applicants that are enrolled in public assistance programs to submit proof of that enrollment in order to fulfill this requirement are doing the best on equity. Of these three states, Oregon's program has the most extensive list of public assistance programs that guarantee enrollment eligibility. The state provides the information below on its website.

Public Assistance Programs in Oregon that Guarantee Eligibility for the Clean Vehicle Rebate Program

1. Oregon Health Plan/Medicaid
2. Supplemental Nutrition Assistance Program (SNAP)
3. Temporary Assistance for Needy Families (TANF)
4. Free and Reduced-Price Lunch
5. HUD Housing Choice Voucher
6. LIHEAP (home energy assistance)
7. Employment-related daycare
8. Women, Infants and Children (WIC)
9. TriMet reduced-fare program for low-income rider
10. Individual Development Account (IDA) holder

In terms of rebate taxability, only Colorado’s program issues a 1099 to participants using a third party tax preparation provider. The program language also states that buying an EV outside of the established network may require consumers to pay income tax on the rebate amount. For Colorado and other states that use EV dealer networks, this reinforces the need to ensure the network is expansive throughout the state, and inclusive of small, rural, and used EV dealerships.

Each of the four state programs have websites and education materials where applicants can find more information, such as frequently asked questions (FAQ) documents, email listservs, and social media accounts where applicants can learn more about the program. Many of these materials have been translated into various languages, and in some cases, administering entities such as CARB partner with community organizations to host public workshops and further inform the public about the program.¹⁸ Another innovative method related to education and outreach to underrepresented communities is Colorado’s ReCharge Colorado Coaching program. ReCharge Coaches help consumers, local governments, workplaces and multiunit housing developments identify monetary savings, grant opportunities and other advantages related to deploying EVs and charging infrastructure. ReCharge Coaches also help build local stakeholder support for EV adoption and leverage these networks to drive EV sales and participation in available funding opportunities.

Similar to the previous indicator, most states are doing a good job of providing application materials and customer support for their programs. One example that stood out in particular is the Illinois program providing applications in ten different languages. California and Oregon’s customer service telephone options were particularly useful as they had staff on hand available to pick up and answer questions immediately whereas the other programs were not as responsive or required sending an email to get support.

CONCLUSION

Based on research and analysis of state electric vehicle rebate programs in the United States, there are six key “ingredients” for ensuring programs are equitable. These include:

1. High rebate amounts for low-income qualified applicants that can be applied directly to the purchase or lease of a new or used EV.
2. Rebates are not treated as taxable income
3. Rebates can be combined with other incentive programs such as charging installation rebates and the Federal EV Tax Credit to further increase cost savings.
4. Rebate programs include robust public education and accessibility initiatives that are specifically designed to increase the number of low and moderate income applicants. These initiatives may include public workshops, webinars, vehicle test drives and dedicated coaches and case managers to equip consumers with the knowledge of how to take advantage of these resources.
5. Rebate programs provide online and printed information, application materials and customer support services in multiple languages.
6. The primary objective of the rebate program is to increase access to low and moderate income families, rather than to accelerate market transformation.

Based on the presence of the above equity ingredients, each rebate program analyzed in this paper has strengths and weaknesses, and it would be difficult to determine whether one is more equitable than another. This is due to the limited amount of data available and the short amount of time some of these rebate programs in states such as Colorado and Illinois have existed. And while there are clearly some indicators certain states are performing more equitably on than others, this could be a virtue of having more funding, dedicated staff, or time to fully build out certain components such as translation, public education workshops, and robust EV Dealer networks. Another benefit of having more time is that program administrators can conduct more community engagement and build deeper trust with underrepresented communities, who might otherwise not be willing to submit their personal and financial records to government and other types of entities. This elevates an area for future research – what program design elements and strategies can be used to help build trust between low-income and underrepresented communities and administering agencies.

In order to be able to truly analyze and compare how each program is performing on equity, a more extensive longitudinal study could be conducted that considers these indicators and tracks the demographics of EV rebate applicants over time. The Illinois data table showing the number of low-income applications received and rebates awarded compared to non-low income is a good starting point for this data, and ideally more states will similarly make this data publicly available so communities are able to benefit and see how their state’s program is performing on equity.

In addition to developing rebates and other EV incentives with these equity indicators in mind, advocates, legislators and rebate administrators should reconsider the ultimate goals of these programs. **Rather than focusing on market transformation and the acceleration of EV adoption, which do a poor job of delivering equity outcomes, they should prioritize accessibility and affordability for low-income consumers.** Two examples of EV incentives that emphasize these priorities in California include Clean Cars 4 All and the Clean Vehicle Assistance Program. Both are available exclusively to low-income households, have a new or used EV component, and offer case management and additional funding support for charging infrastructure. Ultimately, rebate programs that combine equity throughout their design, implementation, and vision have the greatest potential to accelerate EV adoption in a way that benefits all people, regardless of where they live, their background, or income.

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