

	Income tax year commencing:	
	1/1/2014 but before 1/1/2017	Cap per income tax year
Light-duty passenger motor vehicle with a GVWR over 8,500 lbs	55%	\$6,000
Light-duty electric truck	55%	\$7,500
Medium-duty electric truck	55%	\$15,000
Heavy-duty truck	55%	\$20,000