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WASHINGTON — Plug-in electric vehicles using certain types of batteries may qualify for a new tax credit if purchased this year, the Internal Revenue Service said today.

The Emergency Economic Stabilization Act of 2008 (EESA) and the American Recovery and Reinvestment Act of 2009 (ARRA) created two new tax credits for various types of electric vehicles, which may include what are commonly referred to as neighborhood electric vehicles.

ARRA creates a tax credit for low-speed or two- or three-wheel electric vehicles, such as motor scooters, purchased after Feb. 17, 2009, and before Jan. 1, 2012. The amount of the credit is 10 percent of the cost of the vehicle, up to a maximum credit of \$2,500. To qualify, a vehicle must be either a low-speed vehicle that is propelled to a significant extent by a rechargeable battery with a capacity of at least 4 kilowatt hours or be a two- or three-wheeled vehicle that is propelled to a significant extent by a rechargeable battery with a capacity of at least 2.5 kilowatt hours.