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Biofuels Statutory Citations

State of South Carolina

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Biofuels Statutory Citations

STATE OF SOUTH CAROLINA

This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2013. In some instances, regulations have been included in the compilation due to their significance. This compilation is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. These statutes are placed in reverse chronological order using the date of the most recent amendment to the statute. Many biofuels laws were enacted as amendments to previously passed laws.

Title	Citation	Applicability	Description
State Alternative Fuel Fleet (2014)	S.C. CODE ANN. §§ 1-11-310; 1-11-315	Both	In purchasing state fleet vehicles, preference should be given to biodiesel and flex-fuel vehicles when performance, quality, and life cycle costs are comparable to other vehicles.
Petroleum Products (2012)	S.C. CODE ANN. § 39-41-235	Both	Requires terminals to offer retailers unblended gasoline and diesel so retailers may receive the federal RIN credits when they blend with ethanol and biodiesel.
Biofuel Research Tax Credit (2010)	S.C. CODE ANN. § 12-6-3631	Both	Provided an income tax credit up to 25% of expenditures related to the research and development of cellulosic ethanol, waste grease-derived biodiesel, and algae-derived biodiesel. Expired in 2012.
Biofuel Retail Incentive (2008)	S.C. CODE ANN. § 12-63-20	Both	Provided per gallon incentive payments to retailers that sold ethanol and biodiesel blends of at least E70 and B2. Expired July 1, 2012.
Biofuels Distribution Income Tax Credit (2008)	S.C. CODE ANN. § 12-6-3610	Both	Provides an income tax credit up to 25% of the costs to construct/install a renewable fuel dispensing facility, including pumps, storage tanks, and related equipment. Facility must be put in place by Jan. 1, 2020.

Biofuel Production Tax Credit (2008)	S.C. CODE ANN. § 12-6-3600	Both	Provides an income tax credit of \$.20/gal to qualified corn-based ethanol and soy-based biodiesel producers, and \$.30/gal for facilities not using corn or soy feedstock, until Dec. 31, 2016. Beginning Jan. 1, 2017 new ethanol and biodiesel facilities can receive an income tax credit of \$.075/gal.
Biodiesel School Buses (2007)	S.C. CODE ANN. § 59-67-585	Biodiesel	The state school bus fleet must be fueled by biodiesel when feasible.
State Biodiesel Facilities (2007)	S.C. CODE ANN. § 12-63-30	Biodiesel	All state-owned diesel-fueling facilities must provide fuel containing at least 5% biodiesel.
Motor Vehicle Tax Credit (2006)	S.C. CODE ANN. § 12-6-3377	Ethanol	Taxpayers that qualify for the federal alternative motor vehicle credit are also eligible for a state income tax credit equal to 20% of the federal credit.
Petroleum Labeling (1994)	S.C. CODE ANN. § 39-41-185	Ethanol	Requires retail fuel pumps that dispense fuels containing ethanol to be labeled to disclose the alcohol content and amount.