



States' Biofuels Statutes

STATE OF OKLAHOMA

This project was undertaken in partnership with the USDA Office of the Chief Economist, The Office of Energy Policy and New Uses. For information on the full project, visit [States' Biofuels Statutory Citations](#).

Current through the 2014 Legislative Session of the Oklahoma State Legislature.

§ 500.10-1. Ethanol credit--Refund claims process

A. As used in this section:

1. "Ethanol" means a blend of gasoline and ethyl alcohol consisting of not more than fifteen percent (15%) ethyl alcohol by volume; and
2. "Retail dealer" means the type of dealer described by [paragraph 53 of Section 500.3 of Title 68 of the Oklahoma Statutes](#).

B. Unless the federal government mandates the use of reformulated fuel in an area within the State of Oklahoma in nonattainment with the National Ambient Air Quality Standards, there shall be allowed as a credit against the tax levy imposed pursuant to [paragraph 1 of subsection A of Section 500.4 of Title 68 of the Oklahoma Statutes](#) in the amount of one and six-tenths cents (\$0.016) for each gallon of ethyl alcohol which is contained in ethanol sold by a retail dealer.

C. Notwithstanding any other provision of the Oklahoma Motor Fuel Tax Code to the contrary, the retail dealer described by subsection A of this section may make the claim for refund from the Oklahoma Tax Commission. The refund claim process for the credit authorized by this section shall be substantially the same as the refund claims process authorized by the Motor Fuel Tax Code for other refunds provided by law.

D. Each claim for refund filed pursuant to this section shall be accompanied by such documentation as may be required by the Tax Commission that the retail dealer reduced the retail price for each gallon of ethyl alcohol which is contained in ethanol sold, and for which the credit authorized by this section is claimed, by one and six-tenths cents (\$0.016) and that such cost savings was economically provided to the purchaser of the ethanol fuel.

Credits: [Laws 2005, c. 294, § 2, eff. Jan. 1, 2006.](#)