



## States' Biofuels Statutes

### STATE OF INDIANA

*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](#). 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.*

*Current through the 2013 Legislative Session of the Indiana General Assembly.*

#### **6-6-2.5-30.5 Exemptions from special fuel tax; maximum exemption; certificate; report; reporting exemptions**

Sec. 30.5. (a) Except as provided in subsection (b), special fuel is exempt from the special fuel tax if:

- (1) the special fuel has a nominal biodiesel content of at least twenty percent (20%);
- (2) the special fuel is used only for a personal, noncommercial use and is not for resale; and
- (3) the individual using the special fuel:
  - (A) produces the biodiesel content of the special fuel; and
  - (B) obtains an exemption certificate under subsection (c) before using the special fuel.

(b) The maximum number of gallons of special fuel for which an individual may claim the exemption under this section in a year is equal to:

- (1) two thousand (2,000); divided by
- (2) the average percentage volume of biodiesel in each gallon used by the individual.

(c) The department shall issue an exemption certificate to an individual who produces evidence of nontaxability under subsection (a)(1), (a)(2), and (a)(3). A certificate issued under this subsection is valid for a period determined by the department, but not to exceed five (5) years. The department may allow an individual to renew an exemption certification for additional five (5) year periods. An exemption certificate applies only to special fuel described in subsection (a). An individual holding a certificate issued under this subsection shall notify the department:

(1) of any address change by the individual; and

(2) when the individual ceases using special fuel that is exempt under this section.

(d) An individual who is issued an exemption certificate under this section must submit to the department a report, in a form prescribed by the department, not later than January 20 of each year. The report must include:

(1) the number of gallons of special fuel in the immediately preceding year; and

(2) the average percentage volume of biodiesel in each gallon of special fuel;

to which the exemption was applied in the calendar year ending on the immediately preceding December 31.

(e) An individual who is issued an exemption certificate under this section is not subject to the reporting requirements under section 35 of this chapter.

**Credits:** As added by P.L.33-2007, SEC.2.