



States' Biofuels Statutes

STATE OF MASSACHUSETTS

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 Massachusetts General Assembly.

§ 1A. Reduction of tax per gallon on fuel containing eligible cellulosic biofuel; determination of amount of reduction

<[Text of section effective for tax years beginning January 1, 2009 and ending December 31, 2017. See 2008, 206, Sec. 8.]>

Notwithstanding the definition of “tax per gallon” in section 1 and subject to section 20 of chapter 29, for fuel consisting of eligible cellulosic biofuel or of a blend of gasoline and eligible cellulosic biofuel, the tax per gallon shall be reduced in proportion to the percentage of the fuel content consisting of eligible cellulosic biofuel, measured by available energy content, as determined by the department of energy resources, hereinafter referred to as the department.

Manufacturers and wholesale distributors of cellulosic biofuel who seek to have their fuel classified as eligible cellulosic biofuel shall provide documentation satisfactory to the department that such fuel yields at least a 60 per cent reduction in lifecycle greenhouse gas emissions per unit of delivered energy, in comparison to the petroleum-based fuel displaced.

In determining the percentage reduction in lifecycle greenhouse gas emissions relative to petroleum-based fuel achieved by particular supplies of cellulosic biofuel, the department, in consultation with the department of environmental protection and the executive office of energy and environmental affairs, shall use information and best practices available from other sources, including other states, the federal government, foreign governments, academic research and private and non-profit organizations.

If the department determines through an initial review that a waste feedstock will yield at least a 60 per cent lifecycle greenhouse gas reduction, is free of hazardous materials and hazardous waste and meets any other conditions established by the department, the department may exempt fuel produced from such a feedstock from a full lifecycle greenhouse gas emissions analysis.

The department, in consultation with the department of environmental protection and the executive

office of energy and environmental affairs, shall promulgate rules and regulations necessary to carry out the provisions of this section.

Credits: Added by St.2008, c. 206, § 1, eff. July 28, 2008.