



States' Biofuels Statutes

STATE OF MONTANA

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 2013 Legislative Session of the Montana General Assembly.

15-70-320. Exemption from special fuel tax

- (1) Subject to the conditions of this section, a special biodiesel fuel producer is exempt from the special fuel tax imposed by 15-70-321 on biodiesel produced by the producer from waste vegetable oil feedstock.
- (2) This section does not apply to special fuel used for agricultural purposes pursuant to 15-70-362.
- (3) To qualify for the exemption under this section, the special biodiesel fuel producer shall:
 - (a) register annually with the department; and
 - (b) report on the amount of biodiesel produced and used by the producer in a calendar year by February 15 of the succeeding year.

Credits: Enacted by Laws 2009, ch. 260, § 1, eff. July 1, 2009.