

States' Biofuels Statutes

STATE OF NEVADA

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 <u>States' Biofuels Statutory</u> <u>Citations.</u>

Current through the 2013 Legislative Session of the Nevada General Assembly.

366.190. Rate of tax

1. Except as otherwise provided in subsection 2, a tax is hereby imposed at the rate of 27 cents per gallon on the sale or use of special fuels, including, without limitation:

- (a) Diesel;
- (b) Biodiesel;
- (c) Biodiesel blend;
- (d) Biomass-based diesel;
- (e) Biomass-based diesel blend; and
- (f) Liquefied natural gas
- 2. A tax is hereby imposed at:
- (a) The rate of 19 cents per gallon on the sale or use of an emulsion of water-phased hydrocarbon fuel;
- (b) The rate of 22 cents per gallon on the sale or use of liquefied petroleum gas; and

(c) The rate of 21 cents per gallon on the sale or use of compressed natural gas.

Credits: Amended by Laws 1981, pp. 1714, 1715; Laws 1985, p. 1840; Laws 1987, pp. 1388, 1798; Laws 1989, pp. 1417, 1596; Laws 1991, pp. 1902, 1903; Laws 1993, p. 597; Laws 1997, c. 366, § 5; Laws 2013, c. 336, § 3, eff. Jan. 1, 2014.