



States' Biofuels Statutes

STATE OF NORTH DAKOTA

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 North Dakota General Assembly.

§ 57-38-01.22. Income tax credit for blending of biodiesel fuel or green diesel fuel

A fuel supplier licensed pursuant to section 57-43.2-05 who blends biodiesel fuel or green diesel fuel in this state is entitled to a credit against tax liability determined under section 57-38-30 or 57-38-30.3 in the amount of five cents per gallon [3.79 liters] of biodiesel fuel or green diesel fuel of at least five percent blend, otherwise known as B5. For purposes of this section, “biodiesel” and “green diesel” mean fuel as defined in section 57-43.2-01. The credit under this section may not exceed the taxpayer’s liability as determined under this chapter for the taxable year and each year’s unused credit amount may be carried forward for up to five taxable years.

A passthrough entity entitled to the credit under this section must be considered to be the taxpayer for purposes of this section, and the amount of the credit allowed must be determined at the passthrough entity level. The amount of the total credit determined at the entity level must be passed through to the partners, shareholders, or members in proportion to their respective interests in the passthrough entity.

Credits: S.L. 2005, ch. 94, § 2; S.L. 2009, ch. 545, § 16, eff. Jan. 1, 2009; S.L. 2011, ch. 460, § 8, eff. July 1, 2011; S.L. 2013, ch. 443, § 17, eff. July 1, 2013.