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Biofuels Statutory Citations

State of Georgia

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STATE OF GEORGIA

This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2007. In some instances, regulations have been included in the compilation due to their significance. This compilation is intended to serve as a researcher-friendly inventory of state laws by providing the formal title of relevant legislation, the standard legal citation for each statute and a brief description of the law. Some statutes and regulations listed do not specifically relate to biofuels, but are included because of their complementary relationship to the evolution of biofuels law in the state. 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.

Title	Citation	Applicability	Description
Exemptions (of Alt. Fuel Production Facility from sales and use taxes) (2009)	GA. CODE ANN. § 48-8-3 (34.4)(A)	Both	Tangible personal property used in or for the construction of an alternative fuel production facility dedicated to the production of ethanol, biodiesel, butanol, and their by-products are exempt from the state sales and use tax. Alternative fuels produced in the facility must be derived from biomass materials such as agricultural products, animal fats, or the wastes of such products or fats to qualify. The tax exemption does not apply to property purchased after the production and processing of alternative fuels has begun at the facility. The exemption applies to tangible personal property purchased between July 1, 2007, and June 30, 2012.

Levy of (excise) tax; exemptions (2008)	GA. CODE ANN. § 48-9-3	Both	An excise tax is imposed at the rate of \$0.075 per gallon on distributors who sell or use motor fuel in Georgia. Motor fuels that are not commonly sold or measured by the gallon, and are used in any motor vehicles on public highways, may be taxed according to their gasoline gallon equivalent. Propane and special fuels sold in bulk to a licensed consumer distributor are exempt from this tax.
Grants promoting E-85 gasoline (2008)	GA. CODE ANN. § 50-8-170	Ethanol	The Department of Community Affairs is required to establish a grant program for E85 infrastructure projects. The grant program will be administered by the Georgia Environmental Facilities Authority. Grants of up to \$20,000, or 1/3 of the total planned project cost, will be made available for each approved project. Construction for any approved project must begin no later than six months after the date the grant is issued and must be complete within one year of receipt of the grant. No grants will be made after July 1, 2009.
Senate Resolution 1201 (2008)	SR 1201 (2008)	Biodiesel	The state Senate has created a Senate Biodiesel Fuel Study Committee to study the conditions, needs, and issues associated with expanding biodiesel use and production in the state of Georgia. The Committee may meet as often as necessary to carry out these duties and report their findings and recommendations, if any, on or before December 1, 2008.

Biodiesel; standards for production or sale (2006)	GA. CODE ANN. § 10-1-151.1	Biodiesel	It shall be unlawful for any person to produce, offer for sale, or sell any biodiesel fuel to be used in blending such biodiesel fuel with petroleum diesel fuel to create a blended fuel for subsequent sale for use in diesel engines unless the biodiesel fuel meets the specifications of American Society for Testing and Materials Standard D 6751.
MTBE; definitions; phase out use (2006)	GA. CODE ANN. § 12-9-70	Ethanol	The director of the Environmental Protection Division of the department is authorized and urged to study and review the use of gasoline additives in this state and to develop rules and regulations not later than January 1, 2008 In developing such rules and regulations, the director is urged to consider the viability of ethanol for use as an additive to the greatest extent practicable.
Tax credit for purchase or lease of new low-emission or zero-emission vehicle, conversion of conventionally fueled vehicle, or purchase or lease of electric vehicle charger (2005)	GA. CODE ANN. § 48-7-40.16	Both	An income tax credit is available for the purchase, lease, or conversion of a vehicle that operates solely on an alternative fuel and meets the U.S. Environmental Protection Agency (EPA) certification of a Low Emission Vehicle (LEV). The credit is worth up to 10% of the cost of a new AFV or up to 10% of the cost of converting the vehicle to operate on an alternative fuel, or \$2,500, whichever is less. The credit cannot exceed the taxpayer's income tax liability, but any portion of the credit not used in the year the AFV is purchased or converted can be carried over for up to five additional years. This incentive does not apply to hybrid

			electric vehicles.
Exclusive use of traffic lanes (2003)	GA. CODE ANN. § 32-9-4(A)(4)	Both	The department is authorized to designate travel lanes in each direction of travel on any road in the state highway system for the exclusive or preferential use of Vehicles bearing alternative fueled vehicle license plates.
Special license plates for alternative fueled vehicles (2003)	GA. CODE ANN. § 40-2-76	Both	Defines alternative fuels; provides a method for alternative fuel vehicles to obtain special license plate.