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Biofuels Statutory Citations

State of Idaho

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Biofuels Statutory Citations

STATE OF IDAHO

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
Biofuels Tax Deduction (2009)	IDAHO CODE ANN. § 63-2407	Both	Tax deduction for licensed motor fuel distributors based on the renewable content (gallons) of the fuel.
Definitions - Petroleum Clean Water Trust Fund Act (2009)	IDAHO CODE ANN. § 41-4903	Biodiesel	Includes biodiesel and biodiesel blends within definition of petroleum and petroleum based products for purposes of this Act, intended to protect water supplies.
Biofuel Fueling Infrastructure Tax Credit (2007)	IDAHO CODE ANN. § 63-3029M	Both	Provides a credit of up to 6% of the investment against corporate income tax, not to exceed 50% of the income tax liability. For tax years 2007 through 2011.
Biofuel Fueling Infrastructure Grant Fund (2007)	IDAHO CODE ANN. § 42-1806	Both	Grants available to cover up to 50% of the cost of installing new fueling infrastructure that offers biofuel for retail sale or upgrading existing infrastructure for this purpose. Expires July 1, 2012.

Biodiesel Definitions (2007)	IDAHO CODE ANN. § 63-2401	Biodiesel	Defines biodiesel.
Alternative Fuels Tax (2007)	IDAHO CODE ANN. §§ 63-2401; 63-2402; 63-2423; 63-2424	Biodiesel	Excludes special fuels from the \$0.25 per gallon motor fuel tax. Excluded fuels include compressed and liquefied natural gas, liquefied petroleum gas, hydrogen, and fuel suitable for use in diesel engines.