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Biofuels Statutory Citations

State of Indiana

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STATE OF INDIANA

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
Purchases of gasohol and blended biodiesel fuel for vehicles (2009)	IND. CODE § 5-22-5-8	Both	Government entities with diesel vehicles will purchase blended biodiesel whenever possible and with gas vehicles will purchase gas containing at least 10% ethanol whenever possible.
Reports; payments; deductions (2009)	IND. CODE § 6-2.5-7-5	Ethanol	Retailers of E85 are allowed to deduct \$.18 per gallon sold from their state gross retail taxes.
Amounts of Credits allowed (2008)	IND. CODE § 6-3.1-27-9.5	Both	Places a limit of \$50 million for all taxpayers and for all tax years on the biodiesel, blended biodiesel, and ethanol tax credits. Allows the Ind Econ Dev Corp to set the limits for each tax credit, but the floor is set at \$4 million per tax credit.
E85 Fueling Station Grant (2008)	IND. CODE §§ 15-11-11-1 - 15-11-11-13	Ethanol	Creates grants, from the Dept. of Agric. to build E85 fueling stations. It allows for a maximum of \$20,000 per location, with total grants for a year not to exceed \$1 million. The purpose of the grants will be to allow for the

			conversion to allow for E85 fueling.
Ethanol Production Tax Credit (2008)	IND. CODE §§ 6-3.1-28-1 - 6-3.1-28-11	Ethanol	An ethanol produced in Indiana is entitled to a tax credit of \$.125 per gallon of ethanol produced. Tax credits are limited per taxpayer based on production of ethanol, with a max of \$3 million for grain ethanol, and \$20 million for cellulosic ethanol.
E85 incentive payments to political subdivisions (2008)	IND. CODE § 8-14--2-8	Ethanol	Political subdivisions are entitled to an incentive payment of \$33.33 multiplied by number of qualified vehicles owned by the subdivision. A subdivision is entitled to the incentive if at least 75% of the fuel they bought in the last month was E85.
E85 base fuel; duties of department (2008)	IND. CODE § 15-11-2-4	Ethanol	Dep't of Agric. shall work with automakers to improve awareness of E85 & work to include E85 stations in GPS updates.
Purchase of biobased products (2007)	IND. CODE § 5-22-5-9	Both	State entities must purchase biobased products when available and economically feasible.
Establishment of fund; propose; appropriations, loans - Indiana's 21st Century Research and Technology Fund (2007)	IND. CODE § 5-28-16-2(a)(3)	Both	Establishes a fund to help assist in the creation of alternative fuel technologies and fuel efficient vehicles.
Hoosier Alternative Fuel Vehicle Manufacturer Tax Credit (2007)	IND. CODE §§ 6-3.1-31.9-1 through 6-3.1-31.9-23	Ethanol	Creates tax credits for the creation of alternative fuel vehicles in Indiana. The credit is for 15% of the qualified investment, and unused portions of the credit can be carried forward for nine years. Applications for the credit are to be reviewed by the Ind. Econ. Dev. Corp.
Entitlement to credit; production of biodiesel (2006)	Ind. Code § 6-3.1-27-8	Biodiesel	Allows a biodiesel producer in Indiana to receive a \$1.00 per gallon of biodiesel produced in Indiana. The tax credit must be approved by the Indiana Econ Dev Corp. The credit is limited to \$3 million per taxpayer and can be raised to \$5 million with approval.

Biodiesel defined (2006)	Ind. Code § 6-3.1-27-1	Biodiesel	Defines biodiesel
Entitlement to credit; production of blended biodiesel (2006)	IND. CODE § 6-3.1-27-9	Biodiesel	Allows for a \$.02 per gallon of blended biodiesel produced at a facility in Indiana. The taxpayer will be able to receive up to \$3 million in tax credits per year.
Entitlement to credit; blended biodiesel dealer or distributor (2006)	IND. CODE § 6-3.1-27-10	Biodiesel	Places a \$.01 per gallon of blended biodiesel sold by a dealer or distributor. Tax credits are limited to one million dollars for all taxpayers for all years. Tax is to end Dec. 31, 2010.
Immunity for personal injury or property damage (2006)	IND. CODE § 34-30-24-2	Ethanol	Makes a seller of E85 immune from civil liability for mis-filling a non-E85 vehicle with E85.
"Biodiesel" defined; "blended biodiesel" defined (2006)	IND. CODE § 6-6-2.5-1.5	Biodiesel	Defines both for special fuels tax purposes.
"Ethanol" defined (2004)	IND. CODE § 6-3.1-28-2	Ethanol	Defines ethanol.
"Blended biodiesel" defined (2003)	Ind. Code. § 6-3.1-27-2	Biodiesel	Defines blended biodiesel to be at least a 2% blend of biodiesel with diesel
Certified Technology Park Designations - "High technology activity" defined (2002)	IND. CODE § 36-7-32-7	Both	For designation as "certified technology park" if certain criteria met. One criteria is development of a "high technology activity" and one of those activities is the development of alternative fuel vehicles and alternative fuel technology.

Price preference for biodiesel (1997)	Ind. Code § 5-22-15-9	Biodiesel	Places a price preference on fuel that is at least 10% to 20% biodiesel by volume. The preference is in purchases by the state.
Alternative Fuel Vehicle Decals (1995)	IND. CODE §§ 6-6-2.1-203 - 6-6-2.1-206	Both	Requiring owners of AFVs to purchase decals from the state. Costs vary among vehicles and weight classes
Definitions	IND. CODE § 6-6-1.1-103(s)	Ethanol	Definition of E85.