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## **Biofuels Statutory Citations**

**State of New York**

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## Biofuels Statutory Citations

### STATE OF NEW YORK

*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.*

<b>Title</b>	<b>Citation</b>	<b>Applicability</b>	<b>Description</b>
Credits against tax (2009)	<a href="#">N.Y. TAX LAW § 606</a>	Both	If biofuel production credit is in excess of taxes paid then excess is treated as a credit or refund.
Computation of tax (2009)	<a href="#">N.Y. TAX LAW § 210</a>	Both	Producers receive a biofuel production credit, and a clean heating fuel credit that includes biodiesel.
Refunds (2008)	<a href="#">N.Y. TAX LAW § 289-c</a>	Both	Refund of all taxes of E85 ethanol stored to be resold. Refund of 20% of taxes imposed on B20 when retailer does not pass on more than 80% of the taxes.
Dealer's right to deal with suppliers other than their distributors (2008)	<a href="#">N.Y. GEN. BUS. LAW § 199-j</a>	Both	Allow dealers to buy alternative fuels from suppliers, other than franchise distributor, if franchise distributor does not carry alternative fuels. Subject to \$1,000 fine if distributor enters into contract to require dealer to purchase from them.

Biofuel production credit (2007)	<a href="#">N.Y. TAX LAW § 28</a>	Both	Credit for each gallon of biofuels produced on or after Jan. 1, 2006. Tax credit is \$.15/gallon after the first 40,000 gallons produced. Capped at \$1.5 million/taxpayer/tax year for four years per plant.
Alternative fuels credit (2006)	<a href="#">N.Y. TAX LAW § 187-b</a>	Both	Tax credit for certain taxes for purchasing alternative fuel vehicle refueling property purchased in a tax year. Receive credit of equal to 50% of the property in state.
Biofuel production credit (2006)	<a href="#">N.Y. TAX LAW § 187-c</a>	Both	Allows for the credit created in § 28. Imposes the rules for collecting the production credit.
Definitions (2006)	<a href="#">N.Y. TAX LAW § 282</a>	Both	Defines E85 and B20.
Exemptions (2006)	<a href="#">N.Y. TAX LAW § 301-b</a>	Both	E85 delivered to filling stations are exempt from the measure of taxes on the petroleum business. Exemption for B20 is quantity of B20 sold times 20% of the applicable taxes.
Reimbursements (2006)	<a href="#">N.Y. TAX LAW § 301-c</a>	Both	Reimbursement of taxes paid on E85 when stored by filling station, tax absorbed by purchaser, and proof of tax absorbed. Partial reimbursement of taxes paid on B20 when total amount absorbed by purchaser, and proof taxes absorbed.
Prepayment of sales tax on motor fuel and diesel motor fuel (2006)	<a href="#">N.Y. TAX LAW § 1102</a>	Ethanol	E85 is exempt from the prepayment of taxes required on each gallon of motor fuel.
Clean-fueled buses projects (2002)	<a href="#">N.Y. ENVTL. CONSERV. LAW § 56-605</a>	Both	Development of projects to assist in paying for clean-fueled buses projects. A clean-fueled bus includes biodiesel and ethanol. Any city, school, department or agency can try to receive assistance.

Industrial alcohol manufacturers' permit (2002)	<a href="#">N.Y. ALCO. BEV. CONT. LAW § 91-a</a>	Ethanol	Allows for permits to manufacture ethanol and no permit fee is required.
Motor fuel standards and labeling; certain rating of diesel fuel; alcohol content (2000)	<a href="#">N.Y. AGRIC. &amp; MKTS. LAW § 192-c</a>	Ethanol	Bans on selling and transferring gasoline that does not meet certain requirements and labeling requirements in regard to ethanol.
State clean-fueled vehicles projects (1996)	<a href="#">N.Y. ENVTL. CONSERV. LAW § 56-603</a>	Ethanol	Office of General Services to conduct projects to acquire clean-fueled vehicles and development infrastructure for the vehicles. Ethanol is included in the list of clean-fueled vehicles.
State clean-fueled vehicle program (1996)	<a href="#">N.Y. EXEC. LAW § 201-a</a>	Ethanol	Develop ways to incorporate clean-fueled vehicles strategy to incorporate clean-fueled vehicles into the state fleet.