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# **Biofuels Statutory Citations**

## **State of North Carolina**

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## Biofuels Statutory Citations

### STATE OF NORTH CAROLINA

*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>
Liability for tax on fuel grade ethanol (2009)	<a href="#">N.C. GEN. STAT. ANN. § 105-449.83A</a>	Ethanol	Ethanol removed from storage is paid by provider and subdivision that taxes imported ethanol is payable by importer.
Excise tax on motor fuel (2009)	<a href="#">N.C. GEN. STAT. ANN. § 105-449.81</a>	Both	Places excise tax on fuel grade ethanol and blended fuels sold in state.
Definitions (effective Jan. 1, 2009) (2009)	<a href="#">N.C. GEN. STAT. ANN. § 105-449.60</a>	Both	Defines biodiesel, blended fuel, and ethanol.
Credit for biodiesel producers (2008)	<a href="#">N.C. GEN. STAT. ANN. § 105-129.16F</a>	Biodiesel	A producer that produces at least 100,000 gallons of biodiesel/year is allowed a credit of the per gallon excise tax paid on the biodiesel. Does not include diesel used in blended biodiesel and is limited to \$500,000 per taxpayer.

Authority and duties of State Board of Education (2008)	<a href="#">N.C. GEN. STAT. ANN. § 115C-240</a>	Biodiesel	All diesel buses will be capable of running on a minimum biodiesel concentration of B20.
Purchase and maintenance of school buses, materials and supplies (2008)	<a href="#">N.C. GEN. STAT. ANN. § 115C-249</a>	Biodiesel	School buses should be able to run on a minimum biodiesel concentration of B20.
Availability of gasoline suitable for blending with fuel alcohol; blender of record (2008)	<a href="#">N.C. GEN. STAT. ANN. § 75-90</a>	Ethanol	State policy not to restrict opportunities to blend gasoline with ethanol.
NC Green Business Fund established as a special revenue fund (2007)	<a href="#">N.C. GEN. STAT. ANN. § 143B-437.4</a>	Both	State will make available grants to help grow small to medium green business with less than 100 employees. Green businesses the state should help grow are biofuels industry.
Credit for constructing renewable fuel facilities (2007)	<a href="#">N.C. GEN. STAT. ANN. § 105-129.16D</a>	Both	Taxpayer gets a tax credit of 15% for cost of constructing a dispensing facility for renewable fuels. Taxpayer can get 25% tax credit for cost of constructing processing facility, or if three or more processing facilities gets a 35% tax credit, if will invest at least \$400 million, within 5 years.
Powers and duties of Department (2007)	<a href="#">N.C. GEN. STAT. ANN. § 143-341</a>	Both	Dep't of Administration is to participate in the energy credit banking program and use funds to develop refueling infrastructure and purchase alternative fuel vehicles.
Bond or letter of credit required as a condition of obtaining and keeping certain licenses or of applying for certain funds (2007)	<a href="#">N.C. GEN. STAT. ANN. § 105-449.72</a>	Both	No bond is required to be filed with the Sec'y of Revenue if the fuel blender or suppliers of ethanol or biodiesel will have expected motor fuel tax liability less than \$2,000.

Exemptions from the excise tax (2007)	<a href="#">N.C. GEN. STAT. ANN. § 105-449.88</a>	Biodiesel	Exempts biodiesel produced by individual for use in individual's private vehicle.
Distribution of fuels that are a blend of petroleum and ethanol (2007)	<a href="#">N.C. GEN. STAT. ANN. § 143-143.6</a>	Ethanol	Sets requirements such as written statement equipment can dispense ethanol; equipment meets state requirements, independent lab testing, and public disclosure of ethanol.
Definitions (2006)	<a href="#">N.C. GEN. STAT. ANN. § 105-129.15</a>	Both	Defines renewable energy to be biodiesel and ethanol.
Credit for investing in renewable energy property (2006)	<a href="#">N.C. GEN. STAT. ANN. § 105-129.16A</a>	Both	When investing in renewable energy property, get a 35% tax credit of the cost of the property. Credit expires if the property is taken out of renewable energy service. For nonresidential property, credit is capped at \$2.5 million and for residential cap depends on what is purchased.
Energy credit banking and selling program (2006)	<a href="#">N.C. GEN. STAT. ANN. § 143-58.4</a>	Both	Creates energy credit banking program for state agencies and to use money generate to develop alternative energy infrastructure and purchase alternative fuel vehicles for state's fleet.
Alternative Energy Revolving Fund (2006)	<a href="#">N.C. GEN. STAT. ANN. § 143-58.5</a>	Both	Creates a revolving fund from money received from the energy banking credits. Fund is to be used offset costs of biodiesel and ethanol and purchasing of cars to run off of renewable fuels.
Participation in the energy credit banking and selling program (2006)	<a href="#">N.C. GEN. STAT. ANN. § 136-28.13</a>	Both	Dep't of Transp. is to participate in the energy credit banking program and use funds to develop refueling infrastructure and purchase alternative fuel vehicles.

State agency goals, plans, duties, and reports (2006)	<a href="#">N.C. GEN. STAT. ANN. § 143-215.107C</a>	Both	On or after Jan. 1, 2004, 75% of new and replacement state vehicles will run on alternative fuels, which includes ethanol and biodiesel.
Credit against corporate income tax for construction of a fuel ethanol distillery (1998)	<a href="#">N.C. GEN. STAT. ANN. § 105-130.27</a>	Ethanol	Credit of 20% of installation and construction costs and additional 10% of costs to power by alternative fuel source. Capped at \$2.5million for all taxpayers. Credit is for any corporation.
Credit for construction of a fuel ethanol distillery (1998)	<a href="#">N.C. GEN. STAT. ANN. § 105-151.6</a>	Ethanol	Credit of 20% of installation and construction costs and additional 10% of costs to power by alternative fuel source. Capped at \$2.5million for all taxpayers. Credit is for any individual.