

The National Agricultural  
Law Center



University of Arkansas • School of Law • Division of Agriculture

An Agricultural Law Research Project

## **Biofuels Statutory Citations**

**State of Oregon**

[www.NationalAgLawCenter.org](http://www.NationalAgLawCenter.org)



## Biofuels Statutory Citations

### STATE OF OREGON

*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><u>Title</u></b>	<b><u>Citation</u></b>	<b><u>Applicability</u></b>	<b><u>Description</u></b>
Biofuels Use Tax Credit (2007)	<a href="#">OR. REV. STAT. § 315.141</a>	Both	A state resident who purchases gasoline blended with 85% ethanol (E85) or biodiesel blends of at least 99% (B99) for use in an alternative fuel vehicle (AFV) qualifies for an income tax credit of \$0.50 per gallon, up to \$200 for each AFV that is registered in Oregon and owned or leased by the resident. For the purpose of this tax credit, an AFV is a motor vehicle that can operate using E85 or B99. This incentive is applicable for tax years beginning after January 1, 2007, and before January 1, 2013.
Biofuels Production Property Tax Exemption (2007)	<a href="#">OR. REV. STAT. §§ 285C.350 &amp; 285C.353</a>	Both	Property used to produce biofuels may be eligible for a property tax exemption, provided that it is located in a designated Renewable Energy Development Zone. The Oregon Economic and Community Development Department must receive and approve an application from a qualified rural area to designate the area as a Rural Renewable Energy Development Zone.
Alternative Fuel Infrastructure Tax Credit Information (2007)	<a href="#">OR. REV. STAT. §§ 316.116, 317.115, 469.160-469.180, &amp; 469.185-469.225</a>	Both	Business owners and others who invest in alternative fuel production and fueling infrastructure projects in Oregon may be eligible for a state tax credit of up to 50% of eligible project costs through the Business Energy Tax Credit Program.

Alternative Fuel Loans (2007)	<a href="#">OR. REV. STAT. § 470.050</a>	Both	The Oregon Department of Energy offers a loan program for energy efficiency, renewable resource, and alternative fuel projects. Eligible alternative fuel projects include fuel production facilities, dedicated feedstock production, fueling stations, and fleet vehicles. The program issues Oregon general obligation bonds to provide funds for the loans.
Renewable Fuels Mandate (2007)	<a href="#">OR. REV. STAT. § 646.913</a>	Both	All gasoline sold in the state must be blended with 10% ethanol. All diesel fuel sold in the state must be blended with 2% biodiesel.
Alternative Fuel Vehicle (AFV) Acquisition and Fuel Use Requirements (2007)	<a href="#">OR. REV. STAT. §§ 283.327 &amp; 267.030</a>	Both	State law requires that all state agencies and transit districts purchase AFVs and use alternative fuels to operate these vehicles to the maximum extent possible, except when it is not economically or logistically possible to purchase or fuel an AFV.
Transfer of tax credit for producing biomass used in biofuel (2007)	<a href="#">OR. REV. STAT. § 315.144</a>	Both	A person that has obtained a tax credit may transfer the credit for consideration to a taxpayer subject to tax under 316, 317 or 318
Biofuel consumer income tax credits (2007)	<a href="#">OR. REV. STAT. § 315.465</a>	Both	A resident individual shall be allowed a credit against the taxes otherwise due under ORS chapter 316 for costs paid or incurred to purchase fuel blends for use in an alternative fuel vehicle.