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## **Biofuels Statutory Citations**

**State of South Carolina**

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## Biofuels Statutory Citations

### STATE OF SOUTH 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.*

<u>Title</u>	<u>Citation</u>	<u>Applicability</u>	<u>Description</u>
Biofuels Retail Incentive (2008)	<a href="#">S.C. CODE ANN. § 12-63-20</a>	Both	Incentive payments available to E85 retailers for each gallon of E85 fuel sold, provided that the E85 fuel is subject to the South Carolina motor fuel tax. Also, incentive payments available to biodiesel retailers for each gallon of pure biodiesel (B100) sold, provided that the resulting blends contain at least 2% biodiesel
Biofuels Production Tax Credit (2008)	<a href="#">S.C. CODE ANN. § 12-6-3600</a>	Both	An income tax credit is available to qualified ethanol and biodiesel producers for taxable years beginning after 2006 and before 2017.
Biofuels Research and Development Tax Credit (2008)	<a href="#">S.C. CODE ANN. § 12-6-3631</a>	Both	For taxable years beginning after 2007 and ending before 2012, an income tax credit is available for up to 25% of qualified research and development expenditures
Biofuels Distribution Infrastructure Tax Credit (2008)	<a href="#">S.C. CODE ANN. § 12-6-3610</a>	Both	A taxpayer that constructs, installs, and places into service a qualified commercial facility for distribution or dispensing of renewable fuels in the state is eligible for an income tax credit of up to 25% of the construction and installation costs.
State Agency Preference for Alternative Fuel and Advanced Vehicles (2008)	<a href="#">S.C. CODE ANN. § 1-11-310</a>	Both	Preference in purchasing state motor vehicles must be given to hybrid, plug-in hybrid, biodiesel, hydrogen, fuel cell, or flex fuel vehicles

Petroleum product and ethanol blenders requirements imposed on terminal; blender of record; Renewable Identification Number trading system (2008)	<a href="#">S.C. CODE ANN. § 12-28-340</a>	Ethanol	State terminals must offer a petroleum product that has been blended with ethanol and that is suitable for subsequent blending with ethanol. A distributor or retailer and a refiner must utilize the Renewable Identification Number (RIN) trading system.
Definitions (2007)	<a href="#">S.C. CODE ANN. § 12-28-110</a>	Both	Defined ethanol and biodiesel
State Agency Biodiesel Mandate (2007)	<a href="#">S.C. CODE ANN. § 12-63-30</a>	Biodiesel	All state-owned diesel-fueling facilities must provide fuel containing at least 5% biodiesel (B5) in all diesel pumps
Payment of user fees by persons blending materials or manufacturing or otherwise producing substitute fuel or certain diesel fuel; licensing (2006)	<a href="#">S.C. CODE ANN. § 12-28-990</a>	Both	A person blending or manufacturing materials
Alternative Fuel Vehicle (AFV) Tax Credit (2006)	<a href="#">S.C. CODE ANN. § 12-6-3377</a>	Ethanol	A state income tax credit equal to 20% of the federal fuel cell, advanced lean burn, HEV, and AFV credits is available to South Carolina resident taxpayers who are eligible for and claim the federal credits
Biodiesel Use in School Buses (?)	<a href="#">S.C. CODE ANN. § 59-67</a>	Biodiesel	The South Carolina Department of Education is required to fuel the state school bus fleet with biodiesel when feasible