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Biofuels Statutory Citations

State of Georgia

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STATE OF GEORGIA

This compilation of state statutory citations focuses predominantly on biofuels laws in effect January 1, 1970 through December 31, 2013. It 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, the applicability of the statute (ethanol, biodiesel, or both), 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
Tax Credits for Certain Business Enterprises (2012)	GA. CODE § 48-7-40	Both	Provides a tax credit based on the number of jobs created by a business that manufactures products for use in the biofuels industry.
Special license plates to support beneficial agencies, funds, or programs (2010)	GA. CODE § 40-2-86.1(L)7	Both	Allows special license plates to be issued for alternative fueled vehicles. The commissioner shall place a distinctive logo or emblem on the license plate to distinguish the vehicle as an alternative fueled vehicle eligible to travel in specially designated lanes. The funds raised by the sale of this plate shall be deposited in the general fund.
Exclusive use of traffic lanes (2010)	GA. CODE § 32-9-4	Both	The department is authorized to designate exclusive travel lanes on any road in the state highway system for preferential use by vehicles bearing alternative fueled vehicle license plates.
Gasoline suitable for blending (2009)	GA. CODE § 10-1-234.1	Ethanol	Requires suppliers to offer unblended gasoline for sale to allow distributors to blend for federal blending credits.

Motor Fuel Tax: exemptions (2008)	GA. CODE § 48-9-3	Both	An excise tax is imposed at the rate of \$0.075 per gallon on distributors who sell or use motor fuel in Georgia. Motor fuels that are not commonly sold or measured by the gallon, and are used in any motor vehicles on public highways, may be taxed according to their gasoline gallon equivalent.
State Sales and Use Tax: Exemptions (2007)	GA. CODE § 48-8-3 (34.4)	Both	Tangible personal property used in or for the construction of an alternative fuel production facility are exempt from the state sales and use tax. The fuels produced in the facility must be derived from biomass materials such as agricultural products, animal fats, or the wastes of such products or fats. The exemption does not apply to property purchased after the facility has begun production and processing of alternative fuels. The exemption applies to tangible personal property purchased between July 1, 2007, and June 30, 2012.
Grants promoting E-85 gasoline (2007)	GA. CODE § 50-8-170	Ethanol	Requires the Department of Community Affairs to establish a grant program for E85 infrastructure projects. The Environmental Finance Authority will oversee the program and issue grants of up to \$20,000, or 1/3 of the total planned project cost. No grants will be made after July 1, 2009.
Biodiesel; standards for production or sale (2006)	GA. CODE § 10-1-151.1	Biodiesel	It is illegal to produce, offer for sale, or sell any biodiesel fuel to be used in blending with petroleum diesel fuel to create a blended fuel for sale, unless the biodiesel fuel meets the specifications of American Society for Testing and Materials Standard D 6751.

MTBE; definitions; phase out use (2006)	GA. CODE § 12-9-70	Ethanol	Requests the Environmental Protection Division study the use of gasoline additives and develop regulations by January 1, 2008 to phase out the use of additives. In developing such rules, the director should consider the viability of ethanol for use as an additive.
Tax credit for low-emission or zero-emission vehicle, conversion of conventionally fueled vehicle (2003)	GA. CODE § 48-7-40.16	Both	Provides income tax credits for the purchase, lease, or conversion of a vehicle that operates solely on an alternative fuel and meets EPA Low Emission or Zero Emission certification. The credit is worth up to (whichever is less): \$2,500 or 10% of cost for low-emission vehicles; \$5,000 or 20% of cost for zero emission vehicles, and \$2,500 or 10% of cost of conversion. The credit cannot exceed the taxpayer's income tax liability, but it can be carried over for up to five additional years.
Special license plates for alternative fueled vehicles (2003)	GA. CODE § 40-2-76 (REPEALED)	Both	Defines alternative fuels; provides a method for alternative fuel vehicles to obtain special license plate.