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**Biofuels Statutory Citations**

**State of Idaho**

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## Biofuels Statutory Citations

### STATE OF IDAHO

*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.*

<b>Title</b>	<b>Citation</b>	<b>Applicability</b>	<b>Description</b>
Petroleum Clean Water Trust Fund Act (2011)	<a href="#">IDAHO CODE §§ 41-4902 TO 41-4903</a>	Both	Includes biodiesel, biodiesel blends, and ethanol within the definition of petroleum and petroleum based products for purposes of this Act, intended to create a liability insurance trust fund for owners and operators of petroleum storage tanks.
Distributor's license (2009)	<a href="#">IDAHO CODE § 63-2427A</a>	Biodiesel	Persons that produce 5,000 gallons or less of biodiesel for personal consumption are not required to obtain a distributor's license.
Biofuel Fueling Infrastructure Tax Credit (2007)	<del>IDAHO CODE § 63-3029M</del> <b>(REPEALED)</b>	Both	Provides a credit of up to 6% of the investment against corporate income tax, not to exceed 50% of the income tax liability. For tax years 2007 through 2011.
Biofuel Fueling Infrastructure Grant Fund (2007)	<del>IDAHO CODE § 42-1806</del> <b>(REPEALED)</b>	Both	Grants available to cover up to 50% of the cost of installing new fueling infrastructure that offers biofuel for retail sale or upgrading existing infrastructure for this purpose. Expires July 1, 2012.
Fuel Tax (2007)	<a href="#">IDAHO CODE §§ 63-2401 TO 63-2402</a>	Biodiesel	Excludes special fuels from the \$0.25 per gallon motor fuel tax. Excluded fuels include all fuels suitable for use in diesel engines, which includes biodiesel.

