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Biofuels Statutory Citations

State of North Dakota

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STATE OF NORTH DAKOTA

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
Exemptions (2013)	N.D. CENT. CODE § 57-39.2-04	Biodiesel	Equipment sold to a facility to enable them to sell blended diesel that contains at least 2% biodiesel, is exempt from paying sales tax on that equipment.
Definitions (2013)	N.D. CENT. CODE § 57-38.6-01	Both	Defines "biofuels production facility" for the purposes of the Ag Business Investment Tax Credit.
Income tax credit for biodiesel sales equipment costs (2013)	N.D. CENT. CODE § 57-38-01.23	Biodiesel	Provides retail biodiesel suppliers with an income tax credit for up to 5 years, at 10% of the supplier's direct costs. Limited to \$50,000 for each seller in all taxable years.
Income tax credit for blending of biodiesel fuel (2013)	N.D. CENT. CODE § 57-38-01.22	Biodiesel	Provides biodiesel blenders with an income tax credit of \$.05/gallon. Credit can be carried forward for up to 5 years.

Ethanol production incentives (2013)	N.D. CENT. CODE §§ 17-02-01.1 TO 17-02-05	Ethanol	Provides financial incentives, up to \$1.6 mil per facility, for newly constructed ethanol plants or certain existing plants that significantly increase their production capacity. The incentive is based on a formula involving average quarterly corn prices and ethanol prices.
Definitions (2011)	N.D. CENT. CODE § 57-43.2-01	Biodiesel	Defines “biodiesel” for the purposes of the use tax.
Corporate income tax credit for biodiesel production equipment costs (2011)	N.D. CENT. CODE § 57-38-30.6	Biodiesel	Provides an income tax credit of up to 10% of the direct costs to add new equipment or retrofit to supply biodiesel. Can be carried forward for 5 years, and is limited to \$250,000/taxpayer.
Office of renewable energy and energy efficiency (2011)	N.D. CENT. CODE § 54-44.5-09	Both	Office of renewable energy will assist in developing renewable energy and promote the use of such energy in the public and private sectors.
Definitions (2011)	N.D. CENT. CODE § 19-10-01	Biodiesel	Defines “alternative fuel” to include biodiesel for the purpose of petroleum products regulations.
Energy Policy Commission (2011)	N.D. CENT. CODE § 17-07-01	Both	Requires a member from the biodiesel industry and a member from the ethanol industry to sit on the state’s energy policy commission, which monitors the state’s energy goals.
Biofuel Partnership in Assisting Community Expansion (2011)	N.D. CENT. CODE §§ 17-03-01 TO 17-03-05	Both	Provides an interest buy down for certain ethanol and biodiesel facilities, and must meet ownership requirements and be located in state. A facility can receive up to \$500,000 in interest buy downs.
Renewable Energy Council (2009)	N.D. CENT. CODE §§ 54-63-00.1 TO 54-63-04	Both	Creates the Renewable Energy Council with goals to provide loans and incentives to develop renewable fuels inside North Dakota.

Ethanol Council (2009)	N.D. CENT. CODE §§ 17-06-01 TO 17-06-13	Ethanol	Creates the Ethanol Council with goals to provide funding for research, education, promotion, and market development for ethanol fuel.
Biomass incentive and research program (2007)	N.D. CENT. CODE § 54-17-38 (REPEALED, AUG. 1, 2009)	Ethanol	Industrial commission will work with renewable energy council to develop incentives for biomass energy, in particular provide funds for cellulosic ethanol studies.
Retail sale of alternative fuels -- Notice required (2007)	N.D. CENT. CODE § 19-10-03.3	Both	Labeling requirements for all alternative fuels and blended fuels sold at retail within the state.
25x'25 (2007)	N.D. CENT. CODE § 17-01-01	Both	Adopts the 25x25 initiative, with goal that 25% of energy needs will come from renewable sources by 2025.
Biomass Energy Center (2007)	N.D. CENT. CODE §§ 15-71-01 TO 15-71-04	Both	Allows the state board of higher education to establish a biomass energy center to conduct research, education, and technical assistance related to biomass energy.