

# Montana Code Annotated 2025

## TITLE 15. TAXATION

### CHAPTER 70. GASOLINE AND VEHICLE FUELS TAXES

#### Part 4. Gasoline and Special Fuel Tax

## Exemption From Special Fuel Tax

**15-70-405. Exemption from special fuel tax.** (1) Subject to the conditions of this section, a special biodiesel fuel producer is exempt from the special fuel tax imposed by **15-70-403** on biodiesel produced by the producer from waste vegetable oil feedstock.

(2) This section does not apply to special fuel used for agricultural purposes pursuant to **15-70-430**.

(3) To qualify for the exemption under this section, the special biodiesel fuel producer shall:

(a) register annually with the department; and

(b) report on the amount of biodiesel produced and used by the producer in a calendar year by February 15 of the succeeding year.

**History:** En. Sec. 1, Ch. 260, L. 2009; amd. Sec. 11, Ch. 220, L. 2015; Sec. 15-70-320, MCA 2013; redes. 15-70-405 by Sec. 41, Ch. 220, L. 2015.