

Countervailable Subsidies in the US (Section F of the Application)											
Q1: List all known countervailable subsidy programmes in the US which relate to the production and/or sale of the goods		Q2: For all subsidy programmes listed, please explain and provide documentary evidence of the subsidy programme (the financial contribution)			Q3: For all subsidy programmes listed, please explain and provide documentary evidence that the subsidy has been (or is still being) provided by a foreign authority	Q5: For all subsidy programmes listed, please explain and provide documentary evidence of the specific nature of the subsidy					
Subsidy name	Subsidy type	Commencement date	Amount or value	The frequency of subsidy i.e. one-off or re-occurring		Conditions of eligibility to receive the subsidy	All known recipients of the subsidy	Whether the subsidy is only available to certain regions or territories within the exporting country	Countervailable subsidy? Yes/No	Other Information	Documentary Evidence
FEDERAL SCHEMES											
Biodiesel Mixture Credit (otherwise referred to as the Blender's Tax Credit (BTC)).	Tax Credit	Established in 2005 by the American Jobs Creation Act of 2004	This programme provides a credit of USD 1.00 for each gallon of biodiesel used to create a mixture of biodiesel and diesel fuel (§ 6426(a) and (c)(1), (2) and (3) and § 40A(b)(1)(A) and (B)).  The incentive must first be taken as a credit against the blender's fuel tax liability; any excess over this tax liability may be claimed as a direct payment from the Internal Revenue Service (§ 6427(e)).	Re-occurring - the legislation refers to "any taxable year".	The Joint Committee on Taxation estimates that for Fiscal Years 2023 through 2025, taxpayers will claim \$5.6 billion in biodiesel fuel credits.  The subsidy applies until 31 December 2024 (§ 64269(c)(6) and § 40A(g)).	Every person producing or importing biodiesel (as defined in section 40A(d)(1)) must register with the Secretary of the Treasury (§ 4101).  Only blenders that have produced and sold or used the qualified biodiesel mixture as a fuel in their trade or business are eligible for the tax credit (§ 6426(c)(1) and (3) and § 40A(b)(1)(A) and (B)).  Biodiesel used in the production of a qualified biodiesel mixture shall be taken into account: (i) only if the sale or use is in a trade or business of the taxpayer, and (ii) for the taxable year in which such sale or use occurs (§ 40A(b)(1)(C)).  The taxpayer must obtain a certification from the producer or importer of the biodiesel which identifies the product produced and the percentage of biodiesel and agri-biodiesel in the product (§ 6426(c)(4) and (§ 40A(b)(3)).	Information not publicly available	The subsidy is available to all taxpayers in the United States:  No credit shall be determined under section 6426 with respect to any biodiesel which is produced outside the United States for use as a fuel outside the United States.  The term "United States" includes any possession of the United States (§ 6426(i)(2)).	Yes, confers a benefit given by the US government to the producer and is industry-specific	Renewable diesel is treated in the same manner as biodiesel (§ 40A(f)(1)).  Renewable diesel is defined as liquid fuel derived from biomass that meets Environmental Protection Agency's fuel registration requirements and ASTM Standards D975 or D396; the definition of renewable diesel does not include any fuel derived from co-processing biomass with a feedstock that is not biomass (§ 40A(f)(3)).  A helpful explanation of the Biodiesel Mixture Credit and Biodiesel Credit can be found here: <a href="https://www.eidebailly.com/Insights/Alerts/2024/2/biodiesel-and-renewable-diesel-income-tax-credit">https://www.eidebailly.com/Insights/Alerts/2024/2/biodiesel-and-renewable-diesel-income-tax-credit</a>  The Biodiesel Mixture Credit will be replaced by the Clean Fuel Production Credit (see row 7 below) which begins on 1 January 2025.	Appendix F.22 - Title 26, Section 6426 of the US Code  Appendix F.12 - Title 26, Section 40A of the US Code  Appendix F.23 - US Department of Energy - Biodiesel Mixture Excise Tax Credit  Appendix F.13 - Additional Actions Need to Be Taken to Identify and Address Noncompliant Biofuel Tax Credit Claims (24 April 2024)
Clean Fuel Production Credit (otherwise referred to as the Producer's Tax Credit (PTC)).	Tax Credit	Will commence on 1 January 2025.	The Treasury Department will offer tax credits for the production and sale of low emission transport fuels, including sustainable aviation fuel (SAF).  The tax credit amount is \$0.20 per gallon for non-aviation fuel and \$0.35 per gallon for SAF. For facilities that satisfy the prevailing wage and apprenticeship requirements, the credit amount is \$1.00 per gallon for non-aviation fuel and \$1.75 per gallon for SAF.  For any taxable year, the Clean Fuel Production Credit is equal to the applicable credit amount per gallon multiplied by the fuel's carbon dioxide emissions factor (§ 45Z(a)(1), (2) and (3)). Emissions factors will be published annually by the Secretary of the Treasury. Beginning 1 January 2025, tax credits will be adjusted for inflation.	Re-occurring - the legislation refers to "any taxable year".	The subsidy begins on 1 January 2025 and expires on 31 December 2027 (§ 45Z(g)).	The transportation fuel must be: (§ 45Z(a)(1)) - Produced by the taxpayer at a qualified facility (§ 45Z(d)(4)). - Sold by the tax payer to an unrelated person during the taxable year: (A) for use by such person in the production of a fuel mixture, (B) for use by such person in a trade or business, or (C) who sells such fuel at retail to another person and places such fuel in the fuel tank of such other person (§ 45Z(a)(4)).  The taxpayer must be registered as a producer of clean fuel under section 4101 at the time of production; and the fuel must be produced in the United States (§ 45Z(f)(1)).	N/A - the subsidy will apply to transportation fuel produced after 31 December 2024.	The subsidy is available to all taxpayers in the United States:  The subsidy applies to fuel produced in the United States (§ 45Z(f)(1)(A)).  The term "United States" includes any possession of the United States (§ 45Z(f)(1)(B)).	Yes, confers a benefit given by the US government to the producer and is industry-specific for the transport fuel sector.	The 45Z Credit succeeds several fuel production credits that expire in 2024 (e.g., the credits provided in sections 40, 40A, 40B and 6426).  Appendix F.25 - Title 26, Section 45Z of the US Code  Appendix F.16 - The Treasury Department and Internal Revenue Service - Notice 24-49 for the Clean Fuel Production Credit  Appendix F.26 - US Department of Energy - Clean Fuel Production Credit  Appendix F.27 - Vinson&Elkins - Clean Fuel Production Credit succeeding fuel production credits that expire in 2024	
Biodiesel Credit	Tax Credit	Established in 2005 by the American Jobs Creation Act of 2004	This programme provides a credit of USD 1.00 per gallon for all types of unmixed (neat) biodiesel (§ 40A(b)(2)(A)).  The incentive can be claimed as a credit against excise or income tax liability or as a direct cash payment.	Re-occurring - the legislation refers to "any taxable year".	The subsidy applies until 31 December 2024 (§ 40A(g)).	Every person producing or importing biodiesel (as defined in section 40A(d)(1)) must register with the Secretary of the Treasury (§ 4101).  The subsidy applies to biodiesel which during the taxable year is: - used by the taxpayer as a fuel in a trade or business, or - sold by the taxpayer at retail to a person and placed in the fuel tank of such person's vehicle (§ 40A(b)(2)(A)).  If the biodiesel was sold at retail, only the person that sold the fuel and placed it into the tank of the vehicle is eligible for the tax credit (§ 40A(b)(2)(B)).  The taxpayer must obtain a certification from the producer or	Information not publicly available	The subsidy is available to all taxpayers in the United States:  No credit shall be determined under section 40A with respect to any biodiesel which is produced outside the United States for use as a fuel outside the United States. The term "United States" includes any possession of the United States (§ 40A(d)(5)).	Yes, confers a benefit given by the US government to the producer and is industry-specific	Renewable diesel is treated in the same manner as biodiesel (§ 40A(f)(1)).  Renewable diesel is defined as liquid fuel derived from biomass that meets Environmental Protection Agency's fuel registration requirements and ASTM Standards D975 or D396; the definition of renewable diesel does not include any fuel derived from co-processing biomass with a feedstock that is not biomass (§ 40A(f)(3)).  The Biodiesel Credit will be replaced by the Clean Fuel Production Credit (see row 7 above) which begins on 1 January 2025.	Appendix F.12 - Title 26, Section 40A of the US Code  Appendix F.28 - US Department of Energy - Biodiesel Credit
Second Generation Biofuel Producer Credit	Tax Credit	The programme has existed since 1 January 2009.	Biodiesel producers are eligible for this scheme, which provides for USD 1.01 per gallon non-refundable general business income tax credit of "qualified second generation biofuel production" (§ 40(b)(6)(A)).  If the second generation biofuel also qualifies for alcohol fuel tax credits, the credit amount is reduced (§ 40(b)(6)(B)).	Re-occurring - the legislation refers to "any taxable year".	The Joint Committee on Taxation estimates that for Fiscal Years 2023 through 2025 taxpayers will claim \$54 million in these credits.  The subsidy applies until 31 December 2024 (§ 40(b)(6)(J)).	"qualified second generation biofuel production" means any second generation biofuel which is produced by the taxpayer, and which during the taxable year is: sold and used by the purchaser in the purchaser's trade or business to produce a second generation biofuel mixture; sold and used by the purchaser as a fuel in a trade or business; sold at retail for use as a motor vehicle fuel; used by the producer in a trade or business to produce a second generation biofuel mixture; or used by the producer as a fuel in a trade or business. The qualified second generation biofuel production of any taxpayer for any taxable year shall not include any alcohol which is purchased by the taxpayer and with respect to which such producer increases the proof of the alcohol by additional distillation (§ 40(b)(6)(C)).  "qualified second generation biofuel mixture" means a mixture of second generation biofuel and gasoline or of second generation biofuel and a special fuel which is: sold by the person producing such mixture to any person for use as a fuel; or used as a fuel by the person producing such mixture (§ 40(b)(6)(D)).  The taxpayer must be registered with the Secretary of the Treasury as a producer of second generation biofuel under section 4101 (§ 40(b)(6)(I)).  Second generation biofuel is defined as liquid fuel produced from any lignocellulosic or hemicellulosic matter that is available on a renewable basis or any cultivated algae, cyanobacteria, or lemma. To qualify, fuel must also meet the	Information not publicly available	The subsidy is available to all taxpayers in the United States:  The second generation biofuel must be produced in the United States and used as a fuel in the United States. The term "United States" includes any possession of the United States (§ 40(d)(6)).	Yes, confers a benefit given by the US government to the producer and is industry-specific	The Second Generation Biofuel Producer Credit will be replaced by the Clean Fuel Production Credit (see row 7 above) which begins on 1 January 2025.	Appendix F.29 - Title 26, Section 40 of the US Code  Appendix F.30 - US Department of Energy - Second Generation Biofuel Producer Tax Credit  Appendix F.13 - Additional Actions Need to Be Taken to Identify and Address Noncompliant Biofuel Tax Credit Claims (24 April 2024)

Countervailable Subsidies in the US (Section F of the Application)											
Q1: List all known countervailable subsidy programmes in the US which relate to the production and/or sale of the goods		Q2: For all subsidy programmes listed, please explain and provide documentary evidence of the subsidy programme (the financial contribution)			Q3: For all subsidy programmes listed, please explain and provide documentary evidence that the subsidy has been (or is still being) provided by a foreign authority	Q5: For all subsidy programmes listed, please explain and provide documentary evidence of the specific nature of the subsidy					
Subsidy name	Subsidy type	Commencement date	Amount or value	The frequency of subsidy i.e. one-off or re-occurring		Conditions of eligibility to receive the subsidy	All known recipients of the subsidy	Whether the subsidy is only available to certain regions or territories within the exporting country	Countervailable subsidy? Yes/No	Other Information	Documentary Evidence
USDA Bioenergy Programme for Advanced Biofuels (BPAB) / Advanced Biofuel Payment Program	Grant	The programme was established in the 2008 Farm Bill.	<p>Eligible producers of advanced biofuels may receive quarterly payments to support expanded production of advanced biofuels. Payment amounts will depend on the quantity and duration of production by the eligible producer; the net nonrenewable energy content of the advanced biofuel, if sufficient data is available; the number of producers participating in the program; and the amount of funds available (7 U.S.C. § 8105(a), (b) and (d)).</p> <p>"eligible producer" means a producer of advanced biofuels (7 U.S.C. § 8105(a)).</p> <p>"advanced biofuel" is a fuel that is derived from renewable biomass, other than corn kernel starch, and includes biofuel derived from waste material, including crop residue, other vegetative waste material, animal waste, food waste, and yard waste (7 CFR § 4288.102).</p> <p>No more than 5% of the funds will be made available to eligible producers with an annual refining capacity of more than 150 million gallons of advanced biofuel (7 U.S.C. § 8105(g)(3)).</p>	<p>Re-occurring:</p> <p>The Secretary of Agriculture must limit the amount of payments that may be received by a single eligible producer in order to distribute the total amount of funding available in an equitable manner (7 U.S.C. § 8105(e)(1)).</p> <p>The total amount of payments made in a fiscal year to one or more eligible producers for the production of advanced biofuels derived from a single eligible commodity, including intermediate ingredients of that single commodity or use of that single commodity and its intermediate ingredients in combination with another commodity, must not exceed one-third of the total amount of funds made available under section 8150(g) (7 U.S.C. § 8105(e)(2)).</p> <p>Participating producers will be paid on a quarterly basis for the actual quantity of eligible advanced biofuel produced during the quarter (7 CFR § 4288.131(a)).</p>	<p>The \$6.79 million program enrolled approximately 90 biofuel producers as of FY 2023: 60 percent in biodiesel and renewable diesel.</p> <p>The subsidy has been extended through FY2024 (7 U.S.C. § 8105(g)(1)(F)).</p>	<p>To receive a payment, an eligible producer must:</p> <p>(1) enter into a contract with the Secretary of Agriculture for production of advanced biofuels; and</p> <p>(2) submit to the Secretary of Agriculture such records as the Secretary may require as evidence of the production of advanced biofuels (7 U.S.C. § 8105(c)).</p> <p>For an advanced biofuel to be eligible, each of the following conditions must be met, as applicable:</p> <p>(1) The advanced biofuel must meet the definition of advanced biofuel and be produced in a State;</p> <p>(2) The advanced biofuel must be a solid, liquid, or gaseous advanced biofuel;</p> <p>(3) The advanced biofuel must be a Final Product; and</p> <p>(4) The advanced biofuel must be sold as an advanced biofuel through an arm's length transaction to a third party (7 CFR § 4288.111).</p> <p>"Final Product" is a product of a biorefinery that is ready for sale/distribution without further processing. For purposes of this programme, an advanced biofuel is a Final Product eligible for payment if it is ready for distribution and sale as a fuel (7 CFR § 4288.102).</p>	Information not publicly available	The subsidy is available to any entity that produces advanced biofuel in the United States (7 CFR § 4288.111).	Yes, confers a benefit given by the US government to the producer and is industry-specific	N/A	<p>Appendix F.31 - Title IX, Section 9005 of the Farm Security and Rural Investment Act of 2002</p> <p>Appendix F.32 - Title IX, Section 9005 of the Agriculture Improvement Act of 2018</p> <p>Appendix F.33 - Title 7, Section 8105 of the US Code</p> <p>Appendix F.34 - Title I, Section 102(d)(6)(B) of the Further Continuing Appropriations and Other Extensions Act 2024</p> <p>Appendix F.35 - Code of Federal Regulation, 7 CFR Part 4288, Subpart B</p> <p>Appendix F.36 - US Department of Energy - Advanced Biofuel Production Payments</p>
USDA Higher Blends Infrastructure Incentive Programme (HBIIIP)	Grant	Commenced on 1 July 2023.	<p>Under HBIIIP, approximately \$90 million is made available each quarter to:</p> <ul style="list-style-type: none"> <li>- Fueling stations, convenience stores, hypermarket fueling stations, fleet facilities, and similar entities with capital investments) for eligible implementation activities related to higher blends of fuel ethanol greater than 10 percent ethanol, such as E15 or higher, and biodiesel greater than 5 percent biodiesel, such as B20 or higher; and</li> <li>- Terminal operations, depots, midstream partners, and home heating oil distributors for eligible implementation activities related to higher blends of fuel ethanol greater than 10 percent ethanol, such as E15 or higher, and biodiesel greater than 5 percent biodiesel, such as B20 or higher.</li> </ul> <p>Grants for up to 75 percent of total eligible project costs, but not more than \$5 million, are made available to: (1) owners, including affiliated entities, of 10 or fewer transportation fueling facilities, including local fueling stations/locations, convenience stores, and hypermarket fueling stations; and (2) owners of home heating oil distribution facilities who have at least 80 percent of their average annual throughput volume coming from home heating oil, including affiliated</p>	The application windows for enrollment in the HBIIIP will take place quarterly for five quarters, starting 1 July 2023, through 30 September 2024, with the option for a sixth application window if funding has not been exhausted.	Last application cycle is 30 September 2024, with an option to extend this if the funding has not been exhausted.	Eligible facilities must be located in the United States and its territories and include: fueling stations, convenience stores, hypermarket retailer fueling stations, fleet facilities (including automotive, freight, rail and marine), and similar entities with equivalent capital investments, as well as fuel/biodiesel terminal operations, midstream operations, and heating oil distribution facilities or equivalent entities.	Information not publicly available	The subsidy is available to all eligible facilities located in the United States and its territories.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	<p>Appendix F.37 - Section 22003 of the Inflation Reduction Act of 2022</p> <p>Appendix F.38 - Section 9003 of the Farm Security and Rural Investment Act of 2002</p> <p>Appendix F.39 - Title 7, Section 8103(i)(2)(A) of the US Code</p> <p>Appendix F.40 - USDA - HBIIIP FAQs</p> <p>Appendix F.41 - Notice of Funds Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIIP) for Fiscal Years 2023 and 2024</p>
The Biomass Crop Assistance Program (BCAP)	Reimbursements and matching payments	Effective from 27 October 2010	Qualified feedstock producers are eligible for a reimbursement of 50% of the cost of establishing a biomass feedstock crop, as well as annual payments for up to five years for herbaceous feedstocks and up to 15 years for woody feedstocks. In addition, BCAP provides qualified biomass feedstock crop producers matching payments for the collection, harvest, storage, and transportation of their crops to advanced biofuel production facilities for up to two years. The matching payments are \$1 for each \$1 per dry ton paid by a qualified advanced biofuel production facility, up to \$20 per dry ton. This program's funding is subject to congressional appropriations.	Re-occurring. Annual payments for up to 5 years for the production of eligible annual and herbaceous (non-woody) perennial renewable biomass crops and up to 15 years for production of eligible woody feedstocks. Matching payments for up to 2 years for the collection, harvest, storage and transportation of certain eligible material to a qualified biomass conversion facility.	BCAP was extended by the 2014 Farm Bill, and still appears on DOE's website.	Eligible land for BCAP project area contracts include agricultural and non-industrial private forestland, but does not include federal or state-owned land, land that is native sod, or land enrolled in the Conservation Reserve Program, Wetlands Reserve Program, or Grassland Reserve Program.	Information not publicly available	Certain states in BCAP project areas. We are aware these include: Arkansas, Kansas, Missouri, Pennsylvania, Ohio, Oklahoma, Oregon, Montana, California, and Washington.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.42 - Federal Register Part III - Biomass Crop Assistance Program
Advanced Biofuel Production Grants and Loan Guarantees (also formerly known as The Biorefinery Assistance Program and now known as Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program.	Loan Guarantee/Grant funding	Commenced on 18 June 2008, and the Program was established under the 2008 Farm Bill (Title IX, Section 9003).	The maximum loan guarantee is \$250 million and the maximum grant funding is 50% of project costs. The total amount of federal participation (loan guarantee, plus other federal funding) must not exceed 80 percent of the total eligible project costs.	Application cycle is once a year. If successful, it's a one-off subsidy.	Note: If production facilities are 50 miles or less from the state border, materials may be sourced within a 100-mile radius.	Eligible applicants include, but are not limited to, individuals, state or local governments, farm cooperatives, national laboratories, institutions of higher education, and rural electric cooperatives.	Information not publicly available	The project may be located in any of the 50 states and a number of territories and protectorates.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	<p>Appendix F.43 - Federal Register Vol.80, No.121 - Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program</p> <p>Appendix F.44 - USDA - Biorefinery, Renewable Chemical, and Biobased Product Manufacturing Assistance Program - Application overview</p> <p>Appendix F.45 - US Department of Energy - Advanced Biofuel Production Grants and Loan Guarantees</p>
US Environmental Protection Agency and Department of Energy joint funding for advanced biofuels	Grant funding	Announced on 22 Feb 2024, first round of applications were due on 22 March 2024.	The U.S. Environmental Protection Agency and the U.S. Department of Energy have released a Funding Opportunity Announcement (FOA) for up to \$9.4 million for the development of advanced biofuels	Potentially re-occurring. DOE envisions awarding one or more financial assistance awards in the form of cooperative agreements lasting approximately 36 months.	Applications opened in 2024, therefore, the subsidy is still being provided by the DOE.	Domestic businesses, educational institutions, and nonprofits are eligible to apply for the funding	Information not publicly available	US-wide funding where they meet eligibility and project criteria.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	The FOA will fund selected projects in two priority areas:	<p>Appendix F.46 - Environmental Protection Agency - DOE announce \$9.4M to spur development of advanced biofuels as part of President Biden's Investing in America agenda</p>

Countervailable Subsidies in the US (Section F of the Application)											
Q1: List all known countervailable subsidy programmes in the US which relate to the production and/or sale of the goods		Q2: For all subsidy programmes listed, please explain and provide documentary evidence of the subsidy programme (the financial contribution)			Q3: For all subsidy programmes listed, please explain and provide documentary evidence that the subsidy has been (or is still being) provided by a foreign authority	Q5: For all subsidy programmes listed, please explain and provide documentary evidence of the specific nature of the subsidy					
Subsidy name	Subsidy type	Commencement date	Amount or value	The frequency of subsidy i.e. one-off or re-occurring		Conditions of eligibility to receive the subsidy	All known recipients of the subsidy	Whether the subsidy is only available to certain regions or territories within the exporting country	Countervailable subsidy? Yes/No	Other Information	Documentary Evidence
Alternative Fuel Infrastructure Tax Credit	Tax Credit	Commenced on 1 January 2023.	Businesses are eligible for a tax credit of: 6% of the depreciable costs, up to \$100,000 per item; or, 30% of the depreciable costs, up to \$100,000 per item, if the installation meets U.S. Department of Labor prevailing wage and apprenticeship requirements.  Consumers who purchase qualified alternative fueling equipment for installation at their principal residence in qualified locations on or after 1 January 2023, and through 31 December 2032, may receive a tax credit of up to 30% of the cost, up to \$1,000.	Re-occurring depending on whether the consumer/business installs multiple pieces of equipment- each eligible item may receive a tax credit	The Inflation Reduction Act of 2022 (IRA) extended and amended the 30C Alternative Fuel Vehicle Refueling Property Credit (30C credit), which provides an income tax credit for qualified alternative fuel vehicle refueling property, including certain property for the recharging of an electric vehicle, placed in service in eligible census tracts, which are low-income community census tracts or non-urban census tracts as defined in IRS Notice 2024-20 (see Appendix F.48). Individuals, businesses, and certain state, local, and other tax-exempt entities are eligible to claim the 30C credit.	To be eligible, all qualified fueling equipment also must be installed in a population census tract that is a low-income community or not an urban area.  Eligible property includes certain fueling equipment for natural gas, propane, hydrogen, electricity, E85, or biodiesel blends of at least 20% (B20+).  Tax exempt entities, including state and local governments, may be eligible to receive this credit in the same amount as businesses, via IRS elective pay provisions.	Information not publicly available	This subsidy is available US-wide at the federal level, however, to be eligible, all qualified fueling equipment also must be installed in a population census tract that is a low-income community or not an urban area. IRS Guidance can assist with determining if an installation location is in a qualified census tract- see Appendix F.48.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.47 - US Department of Energy - Alternative Fuel Infrastructure Tax Credit  Appendix F.48 - IRS Notice 2024-20 - Guidance on Satisfying the Geographical Requirements of the Section 30C
Department of Energy Domestic Biofuel Production Funding	Grant funding	Funding announced on 26 January 2023.	Total amount of \$118 million, with award amounts ranging from \$500,000 to \$80 million, with most receiving at least \$2 million.	Each project receives a set amount of funding.	The selections, which are subject to final award negotiations and additional eligibility vetting, will be administered by DOE's Bioenergy Technologies Office (BETO). Over the past two years, DOE has invested more than \$500 million in bioenergy and biorefinery research and development through BETO.	The 17 selected projects fall into four areas:  Pre-Pilot Scale-Up of Integrated Biorefineries, Pilot Scale-Up of Integrated Biorefineries, Demonstration Scale-Up of Integrated Biorefineries, and Gen-1 Corn Ethanol Emission Reduction, each with their own eligibility conditions.	Information not publicly available	The selected projects are located at universities and private companies in the US.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.49 - US Department of Energy awards €118 million to accelerate domestic biofuel production  Appendix F.50 - Green Car Congress - DOE to award \$118M to 17 projects to accelerate domestic biofuel production
STATE SCHEMES											
Missouri Qualified Biodiesel Producer Incentive Fund	Grant	The Missouri Biodiesel Producer Incentive Fund was created in 2002 to provide incentives for plants that were operating by 2009.  Section 142.031 of the Missouri Revised Statutes (RSMo) was repealed to include new Section 142.031 which created the Fund by way of Senate Bill No. 147 of the 93rd General Assembly, was established in 2002.	Those that meet the requirements are eligible for a grant in any fiscal year equal to thirty cents per gallon for the first 15 million gallons produced from Missouri agricultural products and ten cents per gallon for the next 15 million gallons.  The amount of the grant is determined by calculating the estimated gallons of qualified biodiesel produced during the preceding month from Missouri agricultural products, as certified by the department of agriculture, and applying such figure to the per-gallon incentive credit established in this subsection. Each Missouri qualified biodiesel producer shall be eligible for a total grant in any fiscal year equal to 30 cents per gallon for the first 15 million gallons of qualified biodiesel produced from Missouri agricultural products in the fiscal year. All such qualified biodiesel produced by a Missouri qualified biodiesel producer in excess of 15 (million?) gallons shall not be applied to the computation of a grant. (Section 142.031.3)	Re-occurring - Missouri qualified biodiesel producers (MQBP) are eligible for a monthly grant from the fund, except that a MQBP shall only be eligible for the grant for a total of 60 months. (Section 142.031.3)	We think this may have since expired:  This section shall expire on December 31, 2009. However, Missouri qualified biodiesel producers receiving any grants awarded prior to December 31, 2009, shall continue to be eligible for the remainder of the original sixty-month time period under the same terms and conditions of this section unless such producer during such sixty months failed, due to a lack of appropriations, to receive the full amount from the fund for which he or she was eligible. In such case, such producers shall continue to be eligible until they have received the maximum amount of funding for which they were eligible during the original sixty-month time period (§ 142.031(7)).  However, the State of Missouri fulfilled its obligation to biodiesel plants in 2018 with the infusion of funds (\$4 million) that originally were withheld due to concerns of a revenue shortfall.	To qualify state biodiesel facilities were required to be at least 51 percent owned by Missouri agricultural producers or which uses feedstock that is at least 80 percent of Missouri origin.	Information not publicly available	Missouri	Yes, confers a benefit given by the US government to the producer and is industry-specific.		Appendix F.51 - Chapter 142, Section 142.031 of Missouri Revised Statutes  Appendix F.52 - The Missouri Times - Missouri fulfills obligation to biodiesel plants
Missouri Biodiesel Producer Tax Credit	Tax Credit	Commenced 1 January 2023	The amount of the tax credit shall be two cents per gallon of biodiesel fuel produced by the Missouri biodiesel producer during the tax year for which the tax credit is claimed. The cumulative amount of tax credits redeemed by all taxpayers in any fiscal year may not exceed \$5,500,000, which will be authorized on a first-come, first-serve basis.	Re-occurring for all tax years beginning on or after 1 January 2023	The subsidy continues to be provided by the administering agency, the Missouri Department of Revenue.	The tax credit is applicable to Missouri biodiesel producers i.e. a person, firm, or corporation doing business in Missouri that produces biodiesel fuel in the state of Missouri and is registered with the United States Environmental Protection Agency according to the requirements of 40 CFR Part 79, and has begun construction on such facility or has been selling biodiesel fuel produced at such facility on or before 2 January 2023.	Information not publicly available	This credit is applicable to Missouri biodiesel producers who produce biodiesel fuel in the state of Missouri.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.53 - Revised Statutes of Missouri, Title X, Chapter 135  Appendix F.54 - Missouri Department of Revenue - Biodiesel Producer Tax Credit
Texas Fuel Ethanol, Renewable Methane, Biodiesel and Renewable Diesel Production Incentive Programme	Grant	Added by Texas Acts 2003, 78th Leg., Ch. 814, Sec. 4.01, effective from 1 September 2003	Registered Producers that paid a fee of 3.2 cents for each gallon of renewable diesel produced in each registered plant are entitled to receive the grant amounting to 20 cents for each gallon of renewable diesel produced in each registered plant (in the limit of 18 million gallons annually per plant) until the 10th anniversary of the date production from the plant begins (§ 16.005 and 16.006).	Re-occurring - applies "until the 10th anniversary of the date production from the plant begins" (§ 16.006).	The legislation does not provide an expiry date. The subsidy appears to still be in place based on the Texas Comptroller Manual of Accounts for Fiscal 2024.	"Renewable diesel" means a motor fuel that: (A) meets the registration requirements for fuels and fuel additives established by the United States Environmental Protection Agency under Section 211 of the federal Clean Air Act (42 U.S.C. Section 7545); (B) is a hydrocarbon; (C) meets the requirements of ASTM specification D-975; (D) is intended for use in engines that are designed to run on conventional, petroleum-derived diesel fuel; and (E) is derived from agricultural products, vegetable oils, recycled greases, biomass, or animal fats or the wastes of those products or fats (§ 16.001(7)).  To be eligible for a grant a producer must apply to the Texas Economic Development and Tourism Office for the registration of the plant. A producer may apply for the registration of more than one plant (§ 16.002(a)).  An application for the registration of a plant must show to the satisfaction of the Texas Economic Development and Tourism Office that: (1) the plant is capable of producing fuel ethanol, renewable methane, biodiesel, or renewable diesel; (2) the producer has made a substantial investment of resources in this state in connection with the plant; and (3) the plant constitutes a permanent fixture in Texas (§ 16.002(b)).  Producers have reporting obligations (§ 16.003).	Information not publicly available	The subsidy is only available to producers in Texas:  "Producer" means a person who operates a fuel ethanol, renewable methane, biodiesel, or renewable diesel plant in Texas (§ 16.001(6)).	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.55 - Chapter 16 of the Texas Agriculture Code  Appendix F.56 - Texas Comptroller Manual of Accounts - Fiscal 2024 - Revenue Object 3411 – Fuel Ethanol, Renewable Methane and Biodiesel Production Fee  Appendix F.57 - Texas Comptroller Manual of Accounts - Fiscal 2024 - GR Account 5112 – Fuel Ethanol, Renewable Methane and Biodiesel Production

Countervailable Subsidies in the US (Section F of the Application)											
Q1: List all known countervailable subsidy programmes in the US which relate to the production and/or sale of the goods		Q2: For all subsidy programmes listed, please explain and provide documentary evidence of the subsidy programme (the financial contribution)		Q3: For all subsidy programmes listed, please explain and provide documentary evidence that the subsidy has been (or is still being) provided by a foreign authority		Q5: For all subsidy programmes listed, please explain and provide documentary evidence of the specific nature of the subsidy					
Subsidy name	Subsidy type	Commencement date	Amount or value	The frequency of subsidy i.e. one-off or re-occurring		Conditions of eligibility to receive the subsidy	All known recipients of the subsidy	Whether the subsidy is only available to certain regions or territories within the exporting country	Countervailable subsidy? Yes/No	Other Information	Documentary Evidence
Biofuel Blend Tax Exemption	Tax Exemption	Assumed effective since 1 January 2004.	The biodiesel, renewable diesel, or ethanol portion of blended fuel containing taxable diesel is exempt from the diesel fuel tax	Assumed re-occurring	The legislation does not provide an expiry date and is assumed to still be in force.	The biodiesel, renewable diesel, or ethanol fuel blend must be clearly identified on the retail pump, storage tank, and sales invoice in order to be eligible for the exemption.	Information not publicly available	Texas	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.58 - Texas Tax Code (Motor Fuel Taxes) - Section 162.204
Washington State Biofuels Production Tax Exemption	Tax Reduction/Exemption	Information not publicly available	Under the Revised Code of Washington (RCW) Chapter 82.04.260(1)(e) (see Appendix F.59), the B&O tax rate for manufacturers of pure biofuels, including biodiesel, is reduced from 0,484 % to 0,138 %. This reduced rate was applicable until 1 July 2009. (Section 3.12, para 3.12).  In regard to the property tax and leasehold excise tax exemptions, RCW Chapter 84.36.635 and RCW Chapter 82.29A.135 provide that qualifying real and personal property is exempt from property tax and leasehold excise tax.	This subsidy was re-occurring. Particularly for the property tax and leasehold excise tax element, the exemptions must be made by 1 November of each year. (see Appendix F.60).	This tax exemption was not analysed further by the European Commission in 2015, but it is not confirmed if this is still being provided.	The B&O tax, the property tax, and the leasehold excise tax exemptions under this programme apply to biofuel manufacturers. The reduction/exemptions were available state-wide, with no limitations other than the eligibility requirement:  (151) In regard to the eligibility for the B&O tax reduction, as stated above, manufacturers of biodiesel are eligible.  (152) In regard to the property tax and leasehold excise tax exemptions, as stated above, qualifying real and personal property is exempt from property tax and leasehold excise tax. Qualifying real and personal property must be used primarily for manufacturing pure biofuels. Qualifying property includes buildings, machinery and equipment, other personal property and land associated with the manufacture of biofuels, but not the land used to grow crops. The buildings and equipment must be new and cannot have existed before July of 2003.  Please refer to 'Eligibility' section of Appendix F.60.	Information not publicly available	This subsidy is only available throughout the state of Washington.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.59 - Revised Code of Washington, Chapter 82.04.260(1)(e)  Appendix F.60 - Commission Regulation (EC) No.194-2009, recitals 150-154
Florida Biofuels Investment Tax Credit	Tax Credit	Information not publicly available	The scheme offers an annual corporate tax credit equal to 75 % (up to USD 1 million per taxpayer and USD 10 million total per state fiscal year) of all capital costs, operation and maintenance costs, and R & D costs in connection with an investment in the production, storage and distribution of, among others, biodiesel and other renewable fuel in the state.	The credit is up to USD 1 million per taxpayer and the unused amount may be carried forward and used in tax years from 1 January 2013 until 31 December 2018, after which the credit carryover expires and may not be used.	Appears to have expired	The scheme is limited to companies that produce biodiesel and other types of fuel.  (76) The Renewable Energy Technologies Investment Tax Credit programme provides an annual corporate tax credit to all eligible entities for all capital costs, operation and maintenance costs, and research and development costs incurred between 1 July 2012, and 30 June 2016, in connection with an investment in the production, storage, and distribution of biodiesel, ethanol, and other renewable fuel in the state of Florida.	Information not publicly available	Florida	Yes, confers a benefit given by the US government to the producer and is industry-specific.	The legal basis of this scheme operated by the Florida Department of Agriculture and Consumer Services is Section 220.192 of the Florida Statutes.  The Commission considers that this scheme is a subsidy in the sense of Article 3(1)(a)(ii) of the basic Regulation as the scheme provides a financial contribution by the State of Florida in the form of revenue foregone which is otherwise due. The incentive confers a benefit on the companies receiving them.  The scheme is limited to companies that produce biodiesel and other types of fuel is therefore considered to be specific under Article 4(2)(a) of the basic Regulation and therefore countervailable.  Please see Appendix F.62.	Appendix F.61 - 2016 Florida Statute, Title XIV, Chapter 220, Section 192  Appendix F.62 - Commission Implementing Regulation (EU) 2015/1519, recitals 75-80
Iowa Biodiesel Producer Tax Refund	Tax Refund	Commenced in 2011	The scheme provides a refund of USD 0.02 per gallon of biodiesel produced in Iowa, limited to the first 25 million gallons produced at each facility.	The refund claims are filed in April, July, October and January of each year, and the refund checks are issued in May, August, November and February of each year	The scheme was scheduled to expire on 1 January 2015 but was first extended until 1 January 2018 by the 85th General Assembly of the State of Iowa in 2014. In 2016, the 86th General Assembly of the State of Iowa through an act adopted on 24 May 2016 (Chapter 1106) extended this scheme for another nine-year period, i.e. until 1 January 2025 (See Appendix F.63).	The producer must be a manufacturer of biodiesel, registered by the United States Environmental Protection Agency, pursuant to 40 C.F.R. §79.4. The biodiesel must be for use in biodiesel blended fuel in accordance with Iowa Code Section 214A.2. The biodiesel must be produced in Iowa	Information not publicly available	The biodiesel must be produced in Iowa.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	The legal basis of this scheme is operated by the Iowa Department of Revenue, Section 423.4(9) of the Iowa Code.	Appendix F.63 - Iowa Code, Section 423.4(9) Appendix X - Commission Implementing Regulation (EU) 2021/1267, recitals 96 - 104.  Appendix F.64 - Commission Implementing Regulation (EU) 2021/1267, recitals 96 - 104
Kansas Qualified Biodiesel Fuel Producer Incentive	Grant	Commenced on 1 July 2007.	A qualified Kansas biodiesel producer was eligible for a production incentive of \$0.30 per gallon of biodiesel sold.	Re-occurring - producers had to file for the incentive on a quarterly basis through the Kansas Department of Revenue.	It may be the case that the incentive expired on 1 July 2016.	Kansas qualified biodiesel fuel producer means any producer of biodiesel fuel whose principal place of business and facility for the production of biodiesel fuel are located within the state of Kansas and who has made formal application to and conformed to the requirements by the department of revenue pursuant to this act.  Please see Appendix F.66.	Information not publicly available	Available within Kansas - the producer's principal place of business and facility for the production of biodiesel fuel had to be located within the state of Kansas	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.65 - 2016 Kansas Statute, Article 34, Section 79-34,158  Appendix F.66 - 2016 Kansas Statute, Article 34, Section 79-34,155

Countervailable Subsidies in the US (Section F of the Application)											
Q1: List all known countervailable subsidy programmes in the US which relate to the production and/or sale of the goods		Q2: For all subsidy programmes listed, please explain and provide documentary evidence of the subsidy programme (the financial contribution)			Q3: For all subsidy programmes listed, please explain and provide documentary evidence that the subsidy has been (or is still being) provided by a foreign authority	Q5: For all subsidy programmes listed, please explain and provide documentary evidence of the specific nature of the subsidy					
Subsidy name	Subsidy type	Commencement date	Amount or value	The frequency of subsidy i.e. one-off or re-occurring		Conditions of eligibility to receive the subsidy	All known recipients of the subsidy	Whether the subsidy is only available to certain regions or territories within the exporting country	Countervailable subsidy? Yes/No	Other Information	Documentary Evidence
Kentucky Biodiesel Production Tax Credit	Tax Credit	Started on 18 March 2005.  There has been a history of extensions to this scheme, and the TRA considered that this scheme is likely to be extended following the expiry date.	The credit rate is one dollar (USD 1) per biodiesel gallon produced by a biodiesel producer, one dollar (USD 1) per gallon of biodiesel used in the blending process by a biodiesel blender, and one dollar (USD 1) per gallon of renewable diesel (that is diesel from biomass) produced by a renewable diesel producer, unless the total amount of approved credit for all biodiesel producers, biodiesel blenders, and renewable diesel producers exceeds the annual biodiesel and renewable diesel tax credit cap.  The combined annual cap for biodiesel and renewable diesel tax credit for 2013 and 2014 was USD 10 million in accordance with KRS 141.422 (1)(c).	Re-occurring - An eligible applicant must submit to the Department of Revenue an application on or before January 15 of the preceding calendar year.	It is currently governed by the 2019 version of the Kentucky Revised Statutes.	Any biodiesel producer, biodiesel blender, or renewable diesel producer physically located in Kentucky is entitled to the production tax credit.	Information not publicly available	Kentucky	Yes, confers a benefit given by the US government to the producer and is industry-specific as it is limited to companies that produce biodiesel and other types of fuel.	N/A	F.67 - Kentucky Department of Revenue - Biodiesel Tax Credit
North Dakota Biodiesel and Renewable Diesel (HVO) Blender Tax Credit	Tax Credit	Understood to have commenced in 2011.	A licensed fuel supplier who blends biodiesel or renewable diesel with diesel fuel may claim an income tax credit of \$0.05 per gallon for fuel containing at least 5% biodiesel or renewable diesel.  The tax credit may not exceed the taxpayer's liability for the taxable year and each year's unused credit amount may be carried forward for up to five taxable years. The biodiesel or renewable diesel must meet applicable ASTM standards.	Each year's unused credit amount may be carried forward for up to 5 taxable years.	Currently still in force.	Must be a licensed fuel supplier who blends biodiesel or green diesel fuel in the state of North Dakota. The biodiesel or renewable diesel must meet applicable ASTM standards.	Information not publicly available	North Dakota	Yes, confers a benefit given by the US government to the producer and is industry-specific as it is limited to companies that produce biodiesel and other types of fuel.	N/A	Appendix F.68 - North Dakota Century Code, Section 57-38-01.22  Appendix F.69 - US Department of Energy - Biodiesel Laws and Incentives in North Dakota
North Dakota Biodiesel and Renewable Diesel (HVO) Sales Equipment Tax Credit	Tax Credit	Understood to have commenced in 2011.	Qualified retailers may be eligible for a corporate income tax credit of 10% of the direct costs incurred to adapt or add equipment to a facility so that it may sell diesel fuel containing at least 2% biodiesel or renewable diesel.  A retailer may only claim the credit for up to five years and is limited to \$50,000 in cumulative credits for all taxable years. The biodiesel or renewable diesel must meet applicable ASTM standards.	Each year's unused credit amount may be carried forward for up to 5 taxable years.	Currently still in force.	Must be a licensed fuel supplier who blends biodiesel or renewable diesel with diesel fuel. The tax credit may not exceed the taxpayer's liability for the taxable year and each year's unused credit amount may be carried forward for up to five taxable years. The biodiesel or renewable diesel must meet applicable ASTM standards.	Information not publicly available	North Dakota	Yes, confers a benefit given by the US government to the producer and is industry-specific as it is limited to companies that produce biodiesel and other types of fuel.	N/A	Appendix F.70 - North Dakota Century Code - 57.38 - 01.23  Appendix F.71 - North Dakota Century Code - 57.38 - 30.6  Appendix F.69 - US Department of Energy - Biodiesel Laws and Incentives in North Dakota
North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit	Tax Credit	Understood to have commenced from 31 December 2008.	Qualified producers or blenders may be eligible for a corporate income tax credit of 10% of the direct costs incurred to add equipment to retrofit an existing facility or construct a new facility in the state for the purpose of producing or blending diesel fuel containing at least 2% biodiesel or renewable diesel.  A taxpayer may only claim the credit for up to five years and is limited to \$250,000 in cumulative credits for all taxable years. The biodiesel or renewable diesel must meet applicable ASTM standards.  A fuel supplier licensed pursuant to section 57-43.2-05 who blends biodiesel fuel or green diesel fuel in this state is entitled to a credit against tax liability determined under section 57-38-30 or 57-38-30.3 in the amount of five cents per gallon [3.79 liters] of biodiesel fuel or green diesel fuel of at least five percent blend, otherwise known as B5.	Each year's unused credit amount may be carried forward for up to 5 taxable years.	Currently still in force.	A fuel supplier licensed who blends biodiesel fuel or green diesel fuel in the State of North Dakota.	Information not publicly available	North Dakota	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.71 - North Dakota Century Code - 57.38 - 30.6  Appendix F.69 - US Department of Energy - Biodiesel Laws and Incentives in North Dakota



Countervailable Subsidies in the US (Section F of the Application)											
Q1: List all known countervailable subsidy programmes in the US which relate to the production and/or sale of the goods		Q2: For all subsidy programmes listed, please explain and provide documentary evidence of the subsidy programme (the financial contribution)			Q3: For all subsidy programmes listed, please explain and provide documentary evidence that the subsidy has been (or is still being) provided by a foreign authority	Q5: For all subsidy programmes listed, please explain and provide documentary evidence of the specific nature of the subsidy					
Subsidy name	Subsidy type	Commencement date	Amount or value	The frequency of subsidy i.e. one-off or re-occurring		Conditions of eligibility to receive the subsidy	All known recipients of the subsidy	Whether the subsidy is only available to certain regions or territories within the exporting country	Countervailable subsidy? Yes/No	Other Information	Documentary Evidence
North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees and North Dakota Advanced Biofuel Incentives	Loan	Understood to have commenced from 2013.	The Bank of North Dakota offers loan guarantees of up to \$400,000 per borrower for eligible entities constructing facilities using biomass for agriculturally-derived fuel production. The total value of loan guarantees under this program may not exceed \$8 million at any one time. Additional restrictions apply. This loan assists farmers with purchasing or restructuring agricultural real estate loans by providing a financial institution with a 75% guarantee of total loans that do not exceed \$400,000 to an individual borrower.  For more information, see the Bank of North Dakota's Farm Real Estate Loan Guarantee Program website. - <a href="https://bnd.nd.gov/loans/ag/farm-real-estate-loan-guarantee-program/#1442958313660-bbfccc16-e92b">https://bnd.nd.gov/loans/ag/farm-real-estate-loan-guarantee-program/#1442958313660-bbfccc16-e92b</a>	The guarantee term may not exceed five years. If used in conjunction with other BND programs, BND may have no more than \$8,000,000 in outstanding loan guarantees under the farm real estate loan guarantee program.	Appears that the Bank of North Dakota is still offering this subsidy.	The borrower must be a North Dakota resident. Proceeds may be used to guarantee a loan made by the lead lender to a farmer or rancher. The land must be located in North Dakota.	Information not publicly available	North Dakota	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.72 - North Dakota Century Code - 6-09.7  Appendix F.69 - US Department of Energy - Biodiesel Laws and Incentives in North Dakota
Michigan incentive program for in-state sale and production biodisel	Tax Credit	Commenced on 1 January 2024.	It provides a \$0.02 per gallon credit for the sale of B5-B10 and a \$0.05 per gallon credit for B11 and higher blends.  The legislation also includes a biodiesel producer credit allowing in-state producers to claim a credit against income taxes equal to \$0.02 per gallon for biodiesel produced in Michigan during the tax year. The retailer credit is capped at \$16 million, while the producers credit is capped at \$2 million for each tax year.	Re-occurring each tax year until 31 December 2029.	Michigan House Bill No. 4847 provides that the subsidy will commence for tax years beginning on or after 1 January 2024 through to 31 December 2029.	Biodiesel producers and retail dealer within the state of Michigan.	Information not publicly available	State of Michigan within the US	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.73 - Michigan House Bill No. 4847  Appendix F.74 - Michigan Advanced Biofuels Coalition - Michigan Biodiesel Producer and Retailer Tax Credits Introduced - 5 July 2023
North Dakota Biofuel Loan / PACE Program	Loan/interest rate subsidy	The scheme was approved in or around late April 2020	The total loan amount may not exceed the cost of the project. PACE Loan Program provides an interest buy down of up to 5% below the note rate to biodiesel, ethanol or renewable diesel production facilities. Qualified biodiesel, ethanol, and renewable diesel production facilities located in North Dakota may receive up to \$500,000 of interest buy down for the purchase, construction, or expansion of a production facility, or the purchase or installation of equipment at the facility. Loan terms vary based on the project type, and recipients of Biofuels PACE loans are not eligible for regular PACE loans.	One-off	Appears to still be offered by the Bank of North Dakota	Recipients are ethanol and biodiesel producers who meet the following criteria: - Production facility must be located in North Dakota; - Facility must produce agriculturally derived denatured ethanol, or biodegradable, combustible liquid fuel derived from vegetable oil or animal fat; - Fuel must be suitable for blending with a petroleum product for use in internal combustion engines; - Ownership must consist of: agricultural producers who hold at least 10% interest in the facility and residents of North Dakota who own at least 50%.	Information not publicly available	North Dakota	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.75 - North Dakota Century Code - 17-03  Appendix F.76 - Bank of North Dakota - Biofuels PACE Program  Appendix F.69 - US Department of Energy - Biodiesel Laws and Incentives in North Dakota
California Alternative Fuel and Vehicle Incentives (aka Clean Transportation Program)	Provides grants, loans, loan guarantees, revolving loans and other appropriate measures	The program was established by Assembly Bill 118, which took effect on 1 January 2008 and was most recently extended to 1 July 2035 by Assembly Bill 126	Annual investments of up to \$100million to invest in a broad portfolio of transportation and fuel transportation projects throughout the state, leveraging public and private investments.	Annual investments. The CEC must prepare and adopt an annual investment plan for the program to establish funding priorities.	The program is administered by the Energy Commission's Fuels and Transportation Division and is extended until 1 July 2035.	Funding areas include: Electric vehicles and charging infrastructure Hydrogen vehicles and refueling infrastructure Medium and heavy-duty zero emission vehicles Natural gas vehicles and refueling infrastructure; Biofuels Workforce development	Information not publicly available	California	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.77 - California Assembly Bill No.126 - Chapter 319 - Clean Transportation Program - Extension  Appendix F.78 - California Energy Commission - Clean Transportation Program Overview
Oregon Production Property Tax Exemption (as part of the Rural Renewable Energy Development (RRED) Zone	Tax exemption	Understood to have commenced around July 2007.	Property used to produce biofuels, including ethanol and biodiesel, may be eligible for a property tax exemption if it is located in a designated Rural Renewable Energy Development Zone. The Rural Renewable Energy Development (RRED) Zone Program offers eligible businesses a tax abatement from local property taxes for a three- to five-year period. The total amount of qualifying property among one or more projects is subject to a locally set cap within each zone, which can be no greater than \$250 million in the initial market value among all projects in a given RRED-Zone designation.	Re-occurring - eligible businesses can receive a tax abatement for 3-5 years.	Still offered by Business Oregon, an economic development agency of the state of Oregon.	Eligible investments must (amongst other things) produce, distribute or store any of a wide variety of biofuels.  Qualifying projects must meet the same criteria as stipulated under the Standard Enterprise Zone Program.	Information not publicly available	State of Oregon - must be within a county under the Rural Renewable Energy Development (RRED) Zone Program or may set up a RRED Zone that covers all territory outside the urban growth boundary (UGB) of any metropolitan area/sizable city, or city with a population of more than 30,000.	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.79 - State of Oregon - Business Oregon - Rural Renewable Energy Development (RRED) Zone
Montana Biodiesel Blending (and Storage) Tax Credit	Tax credit	2015	This credit provides a 15% non-refundable tax credit for the cost of investments in biodiesel blending or storage facilities in a year when the taxpayers is blending or in the two years before the blending began. The total credits that may be claimed are \$52,500 for a distributor and \$7,500 for a retailer.	The credit can be carried forward for up to 7 years	Whilst it appears that this credit was repealed by the 2021 Montana State Legislature, any remaining credit can be carried forward until the end of the seven year period and therefore some producers may still benefit from this.	The credit is available to any corporation that invests in a biodiesel blending or storage facility and begins biodiesel production. Individuals, corporations, partnerships and small businesses are all eligible provided the pay taxes in Montana. Qualifying expenditures are the cost of investments in depreciable property for storing or blending biodiesel with petroleum diesel for sale.	Information not publicly available	Any individual, corporation, partnership or small business paying taxes in Montana	Yes, confers a benefit given by the US government to the producer and is industry-specific.	N/A	Appendix F.8 - WTO Committee on Subsidies and Countervailing Measures - US - 14 July 2021  Appendix F.9 - US Department of Energy - Biodiesel Blending Tax Credit