

Biodiesel Blending Tax Credit

Expired: 01/01/2022

Businesses and individuals are eligible for a tax credit of up to 15% of the cost of qualified equipment used for storing or blending biodiesel with petroleum diesel offered for sale. Biodiesel must be made entirely from components produced in Montana and must account for at least 2% of the business' or individual's total diesel sales within three years of the initial credit. The credit may not exceed \$52,500 for a biodiesel distributor and \$7,500 for an owner or operator of a motor fuel outlet. The credit can be claimed up to two tax years before the taxpayer begins blending biodiesel fuel for sale, and may be carried forward until the total amount has been deducted from tax liability. If the facility ceases to blend biodiesel for 12 continuous months within five years of a credit claim, the total credit amount must be returned. (Reference [Montana Code Annotated \(https://leg.mt.gov/bills/mca/index.html\)](https://leg.mt.gov/bills/mca/index.html), 15-32-703)

Jurisdiction: **Montana**

Type: **State Incentives**

Technologies: **Biodiesel**

See all [Montana Laws and Incentives \(/laws/state_summary?state=MT\)](/laws/state_summary?state=MT).

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