

## SUMMARY OF ADDITIONAL SUBSIDY PROGRAMMES ANALYSED

### 1 - SUBSIDY PROGRAMMES FOUND COUNTERAVAILABLE IN THE ORIGINAL INVESTIGATION / TRANSITION REVIEW WHICH HOWEVER PROVIDED NO BENEFIT DURING THE ANALYSED PERIOD

No	Subsidy name	Subsidy type	Sheet
<b>Federal Subsidy Program</b>			
1	USDA Bioenergy Programme for Advanced Biofuels (BPAB)	Grant	<a href="#">BPAB/A1</a>
<b>State Subsidy Program</b>			
2	Missouri - Qualified Biodiesel Producer Incentive Fund	Tax Credit	<a href="#">Missouri/A1</a>
3	Kansas - Qualified biodiesel fuel producer incentive	Tax Exemption	<a href="#">Kansas/A1</a>
4	Washington - State Biofuels Production Tax Exemption	Tax Exemption	<a href="#">Washington/A1</a>

### 2 - POTENTIAL NEW SUBS PROGRAMMES AVAILABLE TO THE US BIODIESEL INDUSTRY EXAMINED FOR THE EXPIRY REVIEW

No	Subsidy name	Subsidy type	Sheet
<b>Federal Subsidy Program</b>			
1	Advanced Energy Research Project	Grant	<a href="#">Advanced Energy Research/A1</a>
2	Alternative Fuel Tax Credit	Tax Credit	<a href="#">Infrastructure Tax Credit/A1</a>
3	USDA Higher Blends	Grant	<a href="#">USDA Higher Blends/A1</a>
4	Rural Energy for America	Grant	<a href="#">Rural Energy for America/A1</a>
<b>State Subsidy Program</b>			
5	Alabama - Biofuel Production Jobs Tax Credit	Tax credit	<a href="#">Alabama/A1</a>
6	Illinois - Biofuels Tax Exemption	Tax Exemption	<a href="#">Illinois/A1</a>
7	Iowa - Renewable Fuel Infrastructure Program	Grant	<a href="#">Iowa 2/A1</a>
8	Michigan - Incentive program for in-state sale and production biodiesel	Tax credit	<a href="#">Michigan/A1</a>
9	Montana - Biodiesel Tax Exemption	Tax Exemption	<a href="#">Montana 1/A1</a>
10	Montana - Refund for taxes paid on biodiesel by distributor or retailer	Tax credit	<a href="#">Montana 2/A1</a>
11	Biodiesel Blending Facility Tax Credit	Tax credit	<a href="#">New Mexico /A1</a>
12	Biodiesel and HVO Blender Tax Credit	Tax Credit	<a href="#">North Dakota 1 /A1</a>
13	Biodiesel and HVO Sales Equipment Tax Credit	Tax Credit	<a href="#">North Dakota 2/A1</a>
14	Agriculturally Derived Fuel Production Facility Loan Guarantees	Loan guarantee	<a href="#">North Dakota 3/A1</a>
15	Clean Sustainable Energy Authority	Grant	<a href="#">North Dakota 4/A1</a>
16	Biofuels Partnership in Assisting Community Expansion (PACE) Loan Program	Loan interest	<a href="#">North Dakota 5/A1</a>
17	Production Property Tax Exemption (as part of the Rural Renewable Energy Development (RRED) Zone	Tax Exemption	<a href="#">Oregon /A1</a>
18	Biodiesel Blend Tax Credit	Tax credit	<a href="#">South Dakota 1/A1</a>
19	Biodiesel tax reduction	Tax Exemption	<a href="#">South Dakota 2/A1</a>
20	Tax Refund for Methanol Used in Biodiesel Production	Tax credit	<a href="#">South Dakota 3/A1</a>

**USDA Bioenergy Programme for Advanced Biofuels (BPAB)**

Level: Federal

**1- Explanation of the subsidy programme**

<b>Description and financial contribution</b>	The Advanced Biofuel Payment Program direct grants to producers of "advanced biofuels", as defined below. This qualifies as a "direct or potential direct transfer of funds or liabilities", i.e. a financial contribution, in the meaning of Regulation 20(1)(a) of the Regulation.  No more than five per cent of the programme's funds may be distributed to eligible producers with a refining capacity exceeding 150 million gallons of advanced biofuel per year. Blenders are not eligible for the programme.
<b>Commencement date</b>	
<b>Subsidy amount</b>	
<b>Frequency of subsidy</b>	

**Legal Source**

The scheme is administered by the USDA and is governed by Title IX, Section 9005 of the Farm Security and Rural Investment Act of 2002 and is codified under Title 7, Section 8105 of the US Code.	
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**2 - Temporal application of the subsidy**

<b>In force</b>	The programme continuation was extended until 2031 in July 2025 (Public Law 119-21).
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**3- Effect of the subsidy**

Participants receive direct payments from the government upon applying to the programme. Participants must register with the relevant authority and sign a contract.

They are then required to submit payment applications for each quarter of the fiscal year to receive compensation for that quarter's production of advanced biofuel. Payments are granted for both actual and incremental production.

Actual production payments are calculated quarterly based on the volume of advanced biofuel produced during that period.

**4- Specific nature of the subsidy**

<b>Nature of the subsidy</b>	Grant
<b>Eligibility condition</b>	The programme is available to producers of advanced biofuels, generally defined as 'fuel derived from biomass other than corn kernel starch'. The definition includes diesel produced from biomass: 'Definitions' of the implementing regulations: 'Diesel- equivalent fuel derived from renewable biomass, including vegetable oil and animal fat'
<b>Known recipients</b>	N/A
<b>Territorial availability</b>	Federal - The scheme is limited to companies that produce biodiesel and is therefore considered to be specific

**Documentary evidence**

<b>Appendix No</b>	<b>Name</b>
Appendix F.III - 1	Title 7, Section 8105 of the US Code

## Missouri Biodiesel Producer Tax Credit

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	Tax credit allocated per gallon of biodiesel fuel produced by the Missouri biodiesel producer during the tax year for which the tax credit is claimed.  This programme replaces the original grant (the Missouri Qualified Biodiesel Producer Incentive Fund under § 142.031), which expired on December 31, 2009.
<b>Commencement date</b>	Commenced 1 January 2023
<b>Subsidy amount</b>	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.
<b>Frequency of subsidy</b>	Recurring annually for all tax years beginning on or after 1 January 2023

Legal Source	
Revised Statutes of Missouri, Title X, Chapter 135.778	<b>135.778. Biodiesel producer — definitions — producer tax credit, amount, procedure — rules — sunset provision. —</b> 1. (...). 2. <i>For all tax years beginning on or after January 1, 2023, a Missouri biodiesel producer shall be allowed a tax credit to be taken against the producer's state income tax liability. For any Missouri biodiesel producer with a tax year beginning prior to January 1, 2023, but ending during the 2023 calendar year, such Missouri biodiesel producer shall be allowed a tax credit for the amount of biodiesel fuel produced during the portion of such tax year that occurs during the 2023 calendar year. 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. (...).</i>

2 - Temporal application of the subsidy	
<b>In force</b>	Until December 2028

3- Effect of the subsidy	
The tax credit reduces production costs for biodiesel producers, encouraging fuel production.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy:</b>	Tax Credit
<b>Eligibility condition</b>	Must be a Missouri biodiesel producer; Must be registered with the U.S. Environmental Protection Agency under 40 CFR Part 79; and Must have begun construction or started selling biodiesel on or before 2 January 2023.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of Missouri

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.III - 2	Revised Statutes of Missouri, Title X Taxation and Revenue, Chapter 135.778
Appendix F.III - 3	Missouri Department of Revenue - Biodiesel Producer Tax Credit

**Biofuel Blending Equipment Tax Exemption**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	Kansas law provides a property tax exemption for equipment used to store and blend petroleum-based fuels with biodiesel, ethanol, or other biofuels. This exemption applies to equipment installed at fuel terminals, refineries, or biofuel production plants, but excludes equipment used solely for denaturing ethyl alcohol.
<b>Commencement date</b>	The provisions of this section shall apply to all taxable years commencing after 31 December 2006.
<b>Subsidy amount</b>	Full exemption from state property taxes for qualifying equipment.
<b>Frequency of subsidy</b>	The exemption begins upon installation and lasts for 10 taxable years following the year of installation.

Legal Source	
<a href="#">Kansas Statutes 79-232</a>	<p><b>Taxation § 79-232. Property exempt from taxation; biofuel storage and blending equipment.</b></p> <p>(a) <i>The following described property, to the extent herein specified, shall be exempt from all property taxes levied under the laws of the state of Kansas: Any storage and blending equipment.</i></p> <p>(b) <i>The provisions of subsection (a) shall apply from and after installation of such equipment and for the 10 taxable years immediately following the taxable year in which installation of such equipment is completed.</i></p> <p>(c) <i>The provisions of this section shall apply to all taxable years commencing after December 31, 2006.</i></p> <p>(d) <i>As used in this section, "storage and blending equipment" has the meaning provided in K.S.A. 79-32,251, and amendments thereto.</i></p>
<a href="#">Kansas Statutes 79-32,251</a>	<p><b>79-32,251. Biofuel storage and blending equipment; credits for certain investments; definitions.</b></p> <p>(e) <i>"Storage and blending equipment" means any equipment which is used for storing and blending petroleum-based fuel and biodiesel, ethanol or other biofuel and is installed at a fuel terminal, refinery or biofuel production plant. "Storage and blending equipment" does not include equipment used only for denaturing ethyl alcohol.</i></p>

2- Temporal application of the subsidy	
<b>In force</b>	In force since January 2007 and still applicable to new installations.

3- Effect of the subsidy	
The exemption reduces capital costs for biofuel infrastructure, encouraging investment in blending and storage facilities. It supports the growth of Kansas's renewable fuel industry.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax Exemption
<b>Eligibility condition</b>	Equipment must be used for storing and blending petroleum-based fuel with biodiesel, ethanol, or other biofuels; Must be installed at a fuel terminal, refinery, or biofuel production plant; and Equipment used only for denaturing ethyl alcohol is excluded.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of Kansas

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.III - 4	Kansas Statutes 79-232
Appendix F.III - 5	Kansas Statutes 79-32,251

**Washington State Biofuels Production Tax Exemption**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	The measure takes the form of a reduced B&O tax rate applicable to the manufacturing of pure biofuels, including biodiesel. Specifically, the standard manufacturing B&O tax rate of 0.484% is reduced to 0.138% under RCW 82.04.260(1)(e).  In addition, RCW 84.36.635 and RCW 82.29A.135 provide for property tax and leasehold excise tax exemptions for qualifying real and personal property used in the production of state biofuels.
<b>Commencement date</b>	01-Jul-06
<b>Subsidy amount</b>	Reduction of 0.346% to the normal tax rate.
<b>Frequency of subsidy</b>	Yearly

Legal Source
The programme is established under Revised Code of Washington (RCW) 82.04.260(1)(e), which provides a preferential Business and Occupation (B&O) tax rate for manufacturers of qualifying biofuels. The relevant provisions governing associated property and leasehold excise tax exemptions are set out in RCW 84.36.635 and RCW 82.29A.135.

2 - Temporal application of the subsidy	
<b>In force</b>	This subsidy programme will be effective until 1 January 2034.

3- Effect of the subsidy
The subsidy reduces the B&O tax rate for wood biomass fuel manufacturers to 0.138%, lowering their tax burden in Washington State.

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax Reduction/Exemption
<b>Eligibility condition</b>	The taks reduction applies to "wood biomass fuel", defined as "a liquid or gaseous fuel that is produced from lignocellulosic feedstocks, including wood, forest, or field residue and dedicated energy crops, and that does not include wood treated with chemical preservations such as creosote, pentachlorophenol, or copper-chrome-arsenic."  It is understood that biodiesel qualifies under this definition.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	Applicable to businesses that produce wood biomass fuel within the state of Washington.  The programme is specifically limited to businesses engaged in the production of qualifying wood biomass fuels within the State of Washington. The preferential tax treatment is contingent upon producing a particular class of biofuel, and is therefore specific

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.III - 6	Revised Code of Washington, Chapter 82.04.260(1)(e)

**Advanced Energy Research Project**

Level: Federal

**1- Explanation of the subsidy programme**

<b>Description and financial contribution</b>	The Energy Department's Advanced Research Projects Agency-Energy (ARPA-E) funds projects related to energy that are too early for private-sector investment. The projects funded by ARPA-E are developing entirely new ways to generate, store, and use energy.  The funding instruments are multiple and include grants, contracts, cash prizes, ect.
<b>Commencement date</b>	2009
<b>Subsidy amount</b>	There are authorized to be appropriated to the Director for deposit in the Fund, without fiscal year limitation— (A)\$435,000,000 for fiscal year 2021; (B)\$500,000,000 for fiscal year 2022; (C)\$575,000,000 for fiscal year 2023; (D)\$662,000,000 for fiscal year 2024; and (E)\$761,000,000 for fiscal year 2025.
<b>Frequency of subsidy</b>	Once per fiscal year

**Legal Source**

<a href="#">Title 42, § 16538 of the US Code</a>
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**2 - Temporal application of the subsidy**

<b>In force</b>	
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**3- Effect of the subsidy**

The program funds innovative projects linked to the bioeconomy and, notably, to biodiesel production. The program incentivizes innovation and production.
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**4- Specific nature of the subsidy**

<b>Nature of the subsidy</b>	Grant
<b>Eligibility condition</b>	Eligible recipients are projects led by universities, private companies, research foundations, ect The applicants must undergo a selection process to receive funding. The ARPA-E will consider some of the following criteria: the impact of the proposed technology, the overall scientific and technical merit, the qualifications of the project team and the soundness of the management plan
<b>Known recipients</b>	* In FY 2023, ARPA-E announced a total of 13 new funding opportunities and 110 project selections across 10 funding opportunities. * In FY 2021, ARPA-E announced a total of 7 funding opportunities and project selections across 15 focused and open programs. * In FY 2020, ARPA-E announced funding opportunities for 13 focused programs and project selections across 14 focused programs. * In FY 2019, ARPA-E announced funding opportunities for 3 focused programs and project selections across five focused programs. * In FY 2018, ARPA-E announced project selections across four focused programs.  Further details and information available in the Reports published by the ARPA-E, available here: <a href="https://arpa-e.energy.gov/about/arpa-e-at-a-glance/annual-reports">https://arpa-e.energy.gov/about/arpa-e-at-a-glance/annual-reports</a>  <b>Example of project awarded to FAME production:</b> \$2.84 million awarded to the National Renewable Energy Laboratory (NREL) in 2021. NREL is working with Genomatica and DeNora to develop a biorefinery concept that uses electrochemically generated formate as a universal energy carrier to facilitate a carbon optimized sugar assimilation fermentation to synthesize FAME without release of CO2.
<b>Territorial availability</b>	Federal

**Documentary evidence**

<b>Appendix No</b>	<b>Name</b>
Appendix F.1.1	42 U.S. Code § 16538 - Energy
Appendix F.1.2	ARPA-E-FOA Provisions Incorporated by Reference
Appendix F. 1.3	Biodiesel Magazine, DOE's ARPA-E awards \$35 million to 15 biofuel projects, 2021

**Additional Information**

For further information, see the website of the ARPA-E: <a href="https://arpa-e.energy.gov/about/arpa-e-at-a-glance/authorization">https://arpa-e.energy.gov/about/arpa-e-at-a-glance/authorization</a>
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**Alternative Fuel Vehicle Refueling Property Credit**

Level: Federal

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	The Alternative Fuel Vehicle Refueling Property Credit provides an income tax credit for installing qualified refueling or recharging infrastructure for alternative fuel vehicles.
<b>Commencement date</b>	Commenced on 1 January 2023.
<b>Subsidy amount</b>	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.
<b>Frequency of subsidy</b>	Re-occurring depending on whether the consumer/business installs multiple pieces of equipment- each eligible item may receive a tax credit

Legal Source	
Inflation Reduction Act of 2022	

2- Temporal application of the subsidy	
<b>In force</b>	The credit applies to property placed in service between January 1, 2023, and December 31, 2032

3- Effect of the subsidy	
The tax-exempt organizations can claim the credit through elective pay, ie they file for the credit as if they paid taxes or the seller of the equipment can claim the credit and pass the savings to the entity	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax Credit
<b>Eligibility condition</b>	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.  The property must be placed in service during the applicable tax year.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	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.

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.I.4	Section 30C Alternative Fuel Vehicle
Appendix F.I.5	Guidance on Satisfying the Geographical Requirements of the Section 30C Alternative Fuel Vehicle Refueling Property Credit
Appendix F.I.6	Note on Alternative Fuel Vehicle Refueling Property Credit

Additional Information	
For further information, see the dedicated IRS webpage: <a href="https://www.irs.gov/newsroom/treasury-irs-issue-guidance-on-the-alternative-fuel-vehicle-refueling-property-credit">https://www.irs.gov/newsroom/treasury-irs-issue-guidance-on-the-alternative-fuel-vehicle-refueling-property-credit</a>	

**USDA Higher Blends Infrastructure Incentive Programme (HBIIIP)**

Level: Federal

**1- Explanation of the subsidy programme**

<b>Description and financial contribution</b>	<p>HBIIIP is a program run by the USDA and administered by the USDA's Rural Business-Cooperative Service (RBCS). It aims to expand infrastructure so that fuels with higher blends of ethanol and biodiesel are more widely available.</p> <p>HBIIIP provides grants (cost-sharing) to upgrade, install, or retrofit fueling infrastructure so that it can handle higher blends. Eligible projects include updating pumps/dispensers, fuel storage tanks and related equipment, retrofitting or installing infrastructure components needed for safe handling and dispensing of these higher biofuel blends.</p> <p>Grants for up to 75 percent of total eligible project costs, but not more than \$5 million, are made available to:</p> <p>(1) owners, including affiliated entities, of 10 or fewer transportation fueling facilities, including local fueling stations/locations; convenience stores; and hypermarket fueling stations; and</p> <p>(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>
<b>Commencement date</b>	The program was instituted in 2020 and has been running through subsequent funding rounds since
<b>Subsidy amount</b>	<p>Maximum of \$5 million granted per project</p> <p>In previous years, the funding was as follows:</p> <ul style="list-style-type: none"> <li>- FY 2020-2021 : approximately \$100 million</li> <li>- FY 2023-2024 : approximately \$450 million made available</li> <li>- 2025: the USDA announced it would release obligated funding under HBIIIP for 543 projects (ethanol + biodiesel) across 29 states, totaling \$537 million in grant awards.</li> </ul>
<b>Frequency of subsidy</b>	Granted per quarterly basis

**Legal Source**

<p>Basis to allow for funding:</p> <ul style="list-style-type: none"> <li>- Section 15 US Code 714cE</li> <li>- Public Law PL 117-169, Section 22003</li> </ul>	
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**2- Temporal application of the subsidy**

<b>In force</b>	
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**3- Effect of the subsidy**

By providing grants, the HBIIIP increases the sales and use of higher blends of biodiesel. The program incentivises the development of biodiesel fuel facilities, which boosts biodiesel production, as there will be more outlets for the products as well as a reduction of distribution barriers and expanding market access for higher biodiesel blends.
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**4- Specific nature of the subsidy**

<b>Nature of the subsidy</b>	Grant
<b>Eligibility condition</b>	<p>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.</p> <p>Projects must focus on upgrading/installing infrastructure so that the facility can safely dispense higher biofuel blends (&gt;5% biodiesel)</p>
<b>Known recipients</b>	<p>It is reported that there were 112 grants awarded.</p> <p>See the following website for a detailed list: <a href="https://www.highergov.com/assistance/10-754-higher-blends-infrastructure-incentive-program/#grants">https://www.highergov.com/assistance/10-754-higher-blends-infrastructure-incentive-program/#grants</a></p>
<b>Territorial availability</b>	Federal

**Documentary evidence**

Appendix No	Name
Appendix F.1.7	USDA - HBIIIP FAQs
Appendix F.1.8	Notice of Funds Opportunity for the Higher Blends Infrastructure Incentive Program (HBIIIP) for Fiscal Years 2023 and 2024
Appendix F.1.9	Press release, Ethanol Producer Magazine, USDA To Release \$537 Million In HBIIIP Funds, April 2025
Appendix F.1.10	USDA HBIIIP description page, SAM.gov
Appendix F.1.11	USDA, projects receiving funding HBIIIP and REAP - 2025

**Rural Energy for America Program Renewable Energy Systems & Energy Efficiency Improvement Guaranteed Loans & Grants (REAP)**

Level: Federal

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	The rural Energy For America Program provides for guaranteed loan financing and grant funding to agricultural producers and rural small businesses for rural energy efficiency and renewable energy projects. The funds may be used for the purchase, installation and construction of renewable energy systems, such as biomass.
<b>Commencement date</b>	The program was established by the 2002 Farm Security and Rural Investment Act (2002 Farm Bill). It was then reauthorized through the successive Farm bills of 2008, 2014, 2018. The 2018 Farm Bill was first extended until September 2024 and again until September 2025
<b>Subsidy amount</b>	Under this scheme, eligible companies can benefit from: - Loan guarantees on loans up to 75% of total eligible project costs. - Grants for up to 25% of total eligible project costs. - Combined grant and loan guarantee funding up to 75% of total eligible project costs.  For FYs 2025, 2026, and 2027, the collective funding is anticipated to be at least \$600,000,000
<b>Frequency of subsidy</b>	Granted per project Fiscal Year For FY 2025, 2026, 2027, applications will be accepted between July 1 and March 31 of each year

**Legal Source**

[7 CFR Part 4280, Subpart B](#)

**2 - Temporal application of the subsidy**

**In force**

**3- Effect of the subsidy**

By providing grants and preferential loans, the REAP program creates incentives to develop the biodiesel fuel facilities, which boosts biodiesel production.

**4- Specific nature of the subsidy**

<b>Nature of the subsidy</b>	Grant and preferential loan
<b>Eligibility condition</b>	Applicant must be small businesses located in eligible rural areas or agricultural producers with at least 50 percent of their gross income coming from agricultural operations. An eligible area is an area other than a city or town with a population of greater than 50,000 inhabitants and the urbanized area of that city or town.
<b>Known recipients</b>	The USDA provides for lists referring to awards granted For biodiesel projects: •World Energy Harrisburg LLC (Pennsylvania): was awarded a \$79,900 grant to support the installation of a condenser unit and related infrastructure at its biodiesel facility (Camp Hill, PA). •McCobrasa Industries Ltd. (Illinois): was awarded a \$1,000,000 grant for a 7.5 MW solar array to power the company's biodiesel plant
<b>Territorial availability</b>	The scheme is limited to agricultural producers and rural small businesses

**Documentary evidence**

Appendix No	Name
Appendix F.1.12	USDA Factsheet "Rural Energy for America Program
Appendix F.1.13	USDA REAP Q&A
Appendix F.1.14	CFR Part 4280 Subpart B
Appendix F.1.15	USDA, Notice of Funding REAP 2025, 2026, 2027
Appendix F.1.16	Press release World Energy, USDA Announces Reap Awards, 2025

**Biofuel Production Jobs Tax Credit**

Level: State

1- Explanation of the subsidy programme	
Description and financial contribution	Companies that invest in the development of a biofuel production facility may be eligible for a tax credit of 3% of the previous year's annual employee wages. Companies may also be eligible for a tax credit of 1.5% of qualified capital investment annually for up to 10 years.
Commencement date	Alabama Jobs Act - adopted on 2 April 2015
Subsidy amount	A cash rebate of up to 3% of the previous year's annual wages for eligible employees who are Alabama residents. This credit is available for up to 10 years and can be claimed against utility gross receipts and utility service use taxes.  A Capital Investment Credit: A tax credit of up to 1.5% of qualified capital investment annually for up to 10 years. This credit can be claimed against income tax, estimated income taxes, financial institution excise tax, or the D13 insurance premium tax. The credit may also be carried forward for unused amounts.
Frequency of subsidy	Incentive period shall not exceed 10 years.

Legal Source	
Code of Alabama 2-2-90 and 40-18-370 through 40-18-383	Section 40-18-371: For a company to receive one or both of the jobs act incentives provided, all of the following shall occur: (1) There must be a qualifying project predominantly conducting an activity specified in Section 40-18-372(1); (2) The qualifying project shall create at least the number of new jobs specified in Section 40-18-372(2); (3) The company proposing the qualifying project must be an approved company, as provided in Section 40-18-373; (4) The approved company and the Governor must enter into a project agreement, as provided in Section 40-18-374; (5) If the incentivized company is allowed a jobs credit, the proof of wages actually paid shall have been delivered and certified, as provided in Section 40-18-375; and (6) If the incentivized company is allowed an investment credit, the proof of capital actually invested shall have been delivered and certified, as provided in Section 40-18-376.

2 - Temporal application of the subsidy	
In force	Until 30 November, 2030

3- Effect of the subsidy	
The effect of the scheme is to incentivize investment in biofuel production facilities, including biodiesel, by reducing the effective cost of labor and capital.	

4- Specific nature of the subsidy	
Nature of the subsidy	Tax credit
Eligibility condition	The Secretary of Commerce of Alabama is in charge to determine qualifying projects given that they must conduct an activity listed in subdivision (1) of Section 40-18-372 of the Alabama Code and create a significant number of new jobs for the area in which the qualifying project shall be located. To be eligible for the tax credits, companies must also execute a project agreement with the Governor.  It is expressly provided in Section 40-18-372(1) (b)10 that "the production of biofuels" is an activity opening the granting of tax credit. Biofuels are defined in Section 2-2-90, (c)(2) and include "[b]iodiesel that is a diesel fuel substitute derived from non-petroleum renewable resources and any blending components derived from non-petroleum renewable resources, provided that only the renewable fuel portion of any such blending component shall be considered part of the applicable volume".
Known recipients	Detailed information about the recipients is not publicly available.
Territorial availability	State of Alabama

Documentary evidence	
Appendix No	Name
Appendix F.II.1	Alabama Jobs Act 2015- HB58
Appendix F.II.2	Alabama Code 40-18-372 (2019)
Appendix F.II.3	Alabama Code 2-2-90 (2019)

**Biofuels Tax Exemption**

Level: State

1- Explanation of the subsidy programme	
Description and financial contribution	Illinois provides a sales and use tax exemption for certain biofuel blends.
Commencement date	2003
Subsidy amount	The sales and use tax (6.25%) does not apply to qualifying biodiesel and renewable diesel blends. The minimum blend required for exemption increases over time: 2024: At least 13% biodiesel or renewable diesel (B13) 2025: At least 16% (B16) 2026–2030: At least 19% (B19)
Frequency of subsidy	Once per taxable year

Legal Source	
35 Illinois Compiled Statutes 120/2-10 and 105/3-10	

2 - Temporal application of the subsidy	
In force	Until 30 November, 2030

3- Effect of the subsidy	
The effect of the scheme is to incentivize investment in biofuel production facilities and use of biodiesel, thus to increase production, by suppressing certain taxes on the sale and use of certain biodiesel	

4- Specific nature of the subsidy	
Nature of the subsidy:	Tax exemption
Eligibility condition	Applies to retailers and purchasers of qualifying blends. The exemption is seasonal: lower blend requirements in winter, higher in summer. The exemption is not available for blends below the minimum required percentage for each period.
Known recipients	Detailed information about the recipients is not publicly available.
Territorial availability	State of Illinois

Documentary evidence	
Appendix No	Name
Appendix F.II.4	35 ILCS 120/2-10: General sales tax exemption for qualifying blends
Appendix F.II.5	35 ILCS 105/3-10 : Additional details and definitions for use tax and qualifying fuels
Appendix F.II.6	Press release, Clean Fuels America, Biodiesel use bill into law, 2022

## Renewable Fuel Infrastructure Program

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	The program provides cost-share grants for infrastructure designed exclusively to store, blend, and dispense biodiesel or biodiesel-blended fuels. It supports both retail motor fuel sites and biodiesel terminal facilities.
<b>Commencement date</b>	2007, under Iowa Code §159A.15.
<b>Subsidy amount</b>	Approved biodiesel cost-share applications can result in the following awards: Up to \$50,000 per project for biodiesel infrastructure; Up to \$100,000 per project for terminal facilities dispensing B99–B100 blends; Facilities dispensing B2–B98 blends may receive up to \$50,000; and Retail sites blending or dispensing E15 or E85 may receive up to \$75,000.
<b>Frequency of subsidy</b>	An eligible person must execute a cost-share agreement with the department as approved by the infrastructure board in which the person contributes a percentage of the total costs related to improving the terminal.

Legal Source	
<a href="#">Iowa Code 159A.15</a>	<p>3. a - <i>The financial incentives awarded to the participating person shall not exceed the following:</i></p> <p>(1) <i>For improvements to store, blend, or dispense biodiesel fuel from B-2 or higher but not as high as B-99, fifty percent of the actual cost of making the improvements or fifty thousand dollars, whichever is less.</i></p> <p>(2) <i>For improvements to store, blend, and dispense biodiesel fuel from B-99 to B-100, fifty percent of the actual cost of making the improvements or one hundred thousand dollars, whichever is less. However, a person shall not be awarded moneys under this subparagraph if the person has been awarded a total of eight hundred thousand dollars under this subparagraph during any period of time and pursuant to all cost-share agreements in which the person participates. (...).</i></p>

2 - Temporal application of the subsidy	
<b>In force</b>	

3- Effect of the subsidy	
The program has significantly expanded Iowa's renewable fuel infrastructure, supporting over 1,300 projects and distributing more than \$57.7 million in grants.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Grant
<b>Eligibility condition</b>	Facilities blending or dispensing E15 or E85 are eligible for grants up to 90% of project costs, up to \$75,000.
<b>Known recipients</b>	The program is reported to have distributed or obligated more than \$57.7 million to help fund 350 E85 dispensers/blenders, 516 biodiesel dispensers/blenders, 301 E15 projects, and 154 biodiesel terminals in Iowa
<b>Territorial availability</b>	State of Iowa

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.7	Iowa Code 159A.15

**Michigan incentive program for in-state sale and production biodiesel**

Level: State

1- Explanation of the subsidy programme	
Description and financial contribution	The program provides for 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.
Commencement date	Commenced on 1 January 2024.
Subsidy amount	The retailer credit is capped at \$16 million per tax year, while the producers credit is capped at \$2 million for each tax year.
Frequency of subsidy	Annual, for tax years beginning 1 January 2024 through 31 December 2029

Legal Source	
<a href="#">Michigan House Bill No. 4847</a>	<p><b>Sec. 277a:</b>  <i>(1) (...);</i>  <i>(2) Subject to the limitation under this subsection, for tax years beginning on and after January 1, 2024 through December 31, 2029, a taxpayer who is a biodiesel producer in this state may</i>  <i>9 claim a credit against the tax imposed by this part equal to \$0.02 per gallon of biodiesel produced in this state during the tax year. The aggregate amount of credits allowed under this subsection and section 677a(2) during a tax year shall not exceed \$2,000,000.00. If the aggregate amount of credits claimed under this subsection and 677a(2) exceeds the cap, the amount of the credit allowed for each taxpayer is limited to the taxpayer's pro rata share. (...).</i></p>

2 - Temporal application of the subsidy	
In force	The program is currently active and applies to tax years 2024-2029.

3- Effect of the subsidy	
The credits reduce costs for biodiesel producers and retailers, encouraging production and sale of biodiesel blends.	

4- Specific nature of the subsidy	
Nature of the subsidy	Tax Credit.
Eligibility condition	Must be a biodiesel producer or retail dealer operating in Michigan; Biodiesel must be produced in-state; and Blended fuel must meet minimum blend thresholds (B5 or higher).
Known recipients	Detailed information about the recipients is not publicly available.
Territorial availability	State of Michigan

Documentary evidence	
Appendix No	Name
Appendix F.II.8	Michigan House Bill No. 4847
Appendix F.II.9	Michigan Advanced Biofuels Coalition - Michigan Biodiesel Producer and Retailer Tax Credits Introduced - 5 July 2023

**Biodiesel Tax Exemption**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	A special biodiesel fuel producer is exempt from the special fuel tax imposed under MCA § 15-70-403, which is USD 0.2975 per gallon. This exemption applies only to biodiesel produced from waste vegetable oil feedstock.
<b>Commencement date</b>	2009
<b>Subsidy amount</b>	USD 0.2975 per gallon of qualifying biodiesel. Equivalent to the full special fuel tax exemption.
<b>Frequency of subsidy</b>	Once per taxable year

Legal Source	
<a href="#">Montana Code Annotated, 15-70-403 and 15-70-405</a>	<b>Montana Code 15-70-405:</b> <i>Exemption from special fuel tax.</i> <i>(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.</i> <i>(2) This section does not apply to special fuel used for agricultural purposes pursuant to 15-70-430.</i> <i>(3) To qualify for the exemption under this section, the special biodiesel fuel producer shall:</i> <i>(a) register annually with the department; and</i> <i>(b) report on the amount of biodiesel produced and used by the producer in a calendar year by February 15 of the succeeding year.</i>
<a href="#">Montana Code Annotated, 15-70-401</a>	<b>Montana Code 15-70-401:</b> <i>(21) "Special fuel" means those combustible gases and liquids commonly referred to as diesel fuel or any other volatile liquid of less than 46 degrees A.P.I. (American petroleum institute) gravity test, except liquid petroleum gas, when actually sold for use in motor vehicles operating on the public roads and highways of this state. The term "special fuel" includes biodiesel and additives of all types when the additive is mixed or blended into special fuel, regardless of the additive's classifications or uses.</i>

2- Temporal application of the subsidy	
<b>In force</b>	The exemption is currently active as of 2025.

3- Effect of the subsidy	
The exemption eliminates fuel tax liability for qualifying biodiesel producers, reducing production costs and incentivizing the use of waste vegetable oil as a feedstock.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax exemption
<b>Eligibility condition</b>	Biodiesel must be produced from waste vegetable oil feedstock. The biodiesel producer must (i) register annually with the relevant department and (ii) report on the amount of biodiesel produced and used in a calendar year by February 15 of the succeeding year.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of Montana

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.10	Montana Code Annotated § 15-70-401
Appendix F.II.11	Montana Code Annotated § 15-70-403
Appendix F.II.12	Montana Code Annotated § 15-70-405

**Refund for taxes paid on biodiesel by distributor or retailer**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	Licensed distributors or retailers may claim a refund of \$0.02 per gallon of biodiesel sold during the previous calendar quarter, if the biodiesel is produced entirely from ingredients sourced within Montana.
<b>Commencement date</b>	The provision has been active since the enactment of MCA § 15-70-433, which was amended in 2005 to include biodiesel-related provisions.
<b>Subsidy amount</b>	\$0.02 per gallon of qualifying biodiesel. Refund applies to special fuel tax paid under MCA § 15-70-403.
<b>Frequency of subsidy</b>	Refunds are quarterly, based on biodiesel sales in the previous calendar quarter.

Legal Source	
Montana Code Annotated 15-70-433	<b>Refund for taxes paid on biodiesel by distributor or retailer -- statement -- payment -- appropriation -- records -- report to interim committee.</b>  <i>(1) A licensed distributor who pays the special fuel tax under 15-70-403 on biodiesel, as defined in 15-70-401, may claim a refund equal to 2 cents a gallon on biodiesel sold during the previous calendar quarter if the biodiesel is produced entirely from biodiesel ingredients produced in Montana. (...).</i>

2 - Temporal application of the subsidy	
<b>In force</b>	The program is currently active as of 2025.

3- Effect of the subsidy	
The refund reduces the effective tax burden on biodiesel distributors and retailers, incentivizing local production and sale of biodiesel made from Montana-sourced ingredients.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax credit
<b>Eligibility condition</b>	Must be a licensed distributor or retailer; Must pay special fuel tax under MCA § 15-70-403; and Biodiesel must be entirely produced from Montana-sourced ingredients.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of Montana

Documentary evidence	
Appendix No	Name
Appendix F.II.13	Montana Code Annotated § 15-70-433
Appendix F.II.10	Montana Code Annotated § 15-70-401
Appendix F.II.11	Montana Code Annotated § 15-70-403

**Biodiesel Blending Facility Tax Credit**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	Taxpayers may claim a tax credit equal to 30% of the purchase cost of biodiesel blending equipment plus 30% of the installation cost.
<b>Commencement date</b>	Jul-07
<b>Subsidy amount</b>	The credit cannot exceed \$50,000 with respect to equipment installed at any one facility. The credit may be applied against the taxpayer's gross receipts tax liability or compensating tax liability. The credit may be carried forward for 4 years from the date of the certificate of eligibility. The total cumulative amount of approved claims for the credit for all taxpayers for the calendar year does not exceed one million dollars (\$1,000,000).
<b>Frequency of subsidy</b>	One-time per facility, with carryforward allowed for 4 years.

Legal Source	
<a href="#">New Mexico Statutes Section 7-9-79.2</a>	<p><b>Section 7-9-79.2:</b></p> <p><i>A. A taxpayer who is a rack operator as defined in the Special Fuels Supplier Tax Act [Chapter 7, Article 16A NMSA 1978] and who installs biodiesel blending equipment in property owned by the taxpayer for the purpose of establishing or expanding a facility to produce blended biodiesel fuel is eligible to claim a credit against gross receipts tax or compensating tax. The credit shall be an amount equal to thirty percent of the purchase cost of the equipment plus thirty percent of the cost of installing that equipment. The credit provided by this section may be referred to as the "biodiesel blending facility tax credit".</i></p> <p><i>B. The biodiesel blending facility tax credit shall not exceed fifty thousand dollars (\$50,000) with respect to equipment installed at any one facility (...).</i></p>

2 - Temporal application of the subsidy	
<b>In force</b>	The program is currently active

3- Effect of the subsidy	
The credit reduces upfront capital costs for installing biodiesel blending infrastructure, encouraging adoption of renewable fuel technologies in New Mexico.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax credit
<b>Eligibility condition</b>	Taxpayer must apply to the Energy, Minerals and Natural Resources Department (EMNRD) EMNRD must verify that the equipment qualifies and that the reported costs are legitimate If approved, EMNRD issues a dated certificate of eligibility with the estimated credit amount
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of New Mexico

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.14	New Mexico Statutes, Section 7-9-79.2

Additional Information	
For more eligibility and application details, see: <a href="https://edd.newmexico.gov/choose-new-mexico/competitive-business-climate/">https://edd.newmexico.gov/choose-new-mexico/competitive-business-climate/</a>	

**North Dakota Biodiesel and HVO Blender Tax Credit**

Level: State

1- Explanation of the subsidy programme	
Description and financial contribution	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.
Commencement date	31 December 2005.
Subsidy amount	USD 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.
Frequency of subsidy	May be claimed annually, for up to five years.

Legal Source	
<a href="#">North Dakota Century Code 57-38-01.22</a>	<p><b>57-38-01.22. Income tax credit for blending of biodiesel fuel or green diesel fuel.</b></p> <p><i>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. For purposes of this section, "biodiesel" and "green diesel" mean fuel as defined in section 57-43.2-01. The credit under this section may not exceed the taxpayer's liability as determined under this chapter for the taxable year and each year's unused credit amount may be carried forward for up to five taxable years.</i></p> <p><i>A passthrough entity entitled to the credit under this section must be considered to be the taxpayer for purposes of this section, and the amount of the credit allowed must be determined at the passthrough entity level. The amount of the total credit determined at the entity level must be passed through to the partners, shareholders, or members in proportion to their respective interests in the passthrough entity.</i></p>

2 - Temporal application of the subsidy	
In force	

3- Effect of the subsidy	
The tax credit incentivizes fuel suppliers to blend and sell biodiesel and renewable diesel.	

4- Specific nature of the subsidy	
Nature of the subsidy	Tax Credit
Eligibility condition	Must be a licensed fuel supplier under § 57-43.2-04; Must blend at least 5% biodiesel or renewable diesel (B5 or higher); Fuel must meet ASTM standards; Credit applies to retail sales of qualifying fuel; and Passthrough entities may claim the credit and distribute it to partners/shareholders proportionally.
Known recipients	Detailed information about the recipients is not publicly available.
Territorial availability	State of North Dakota

Documentary evidence	
Appendix No	Name
Appendix F.II.15	North Dakota Century Code, Section 57-38-01.22
Appendix F.II.16	US Department of Energy - Biodiesel Laws and Incentives in North Dakota

**North Dakota Biodiesel and Renewable Production and Blending Equipment Tax Credit**

Level: State

1- Explanation of the subsidy programme	
Description and financial contribution	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.
Commencement date	31-Dec-08
Subsidy amount	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.
Frequency of subsidy	Once per taxable years.

Legal Source	
<a href="#">North Dakota Century Code 57-38-01.23 and 57-43.2-01</a>	<p><b>57-38-30.6. Corporate income tax credit for biodiesel or green diesel production or soybean and canola crushing facility equipment costs.</b></p> <p><i>A taxpayer is entitled to a credit against tax liability determined under section 57-38-30 in the amount of ten percent per year for five years of the taxpayer's direct costs incurred after December 31, 2002, to adapt or add equipment to retrofit an existing facility or construction of a new facility in this state for the purpose of producing or blending diesel fuel containing at least two percent biodiesel fuel or green diesel fuel by volume or of the taxpayer's direct costs incurred after December 31, 2008, to adapt or add equipment to retrofit an existing facility or construction of a new facility in this state for the purpose of producing crushed soybeans or canola. For purposes of this section, "biodiesel" and "green diesel" mean fuel as defined in section 57-43.2-01. (...).</i></p>

2 - Temporal application of the subsidy	
In force	

3- Effect of the subsidy	
The tax credit reduces capital investment costs for fuel suppliers, encouraging the adoption of biodiesel and renewable diesel blending infrastructure in North Dakota.	

4- Specific nature of the subsidy	
Nature of the subsidy:	Tax Credit
Eligibility condition	Must be a licensed fuel supplier in North Dakota Must blend biodiesel or green diesel fuel at a concentration of at least 2%
Known recipients	Detailed information about the recipients is not publicly available.
Territorial availability	State of North Dakota

Documentary evidence	
Appendix No	Name
Appendix F.II.17	North Dakota Century Code - 57.38-30.6
Appendix F.II.18	North Dakota Century Code - 57.38-01.23
Appendix F.II.19	North Dakota Century Code - 57-43.2-01

## North Dakota Agriculturally Derived Fuel Production Facility Loan Guarantees

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	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.
<b>Commencement date</b>	2013.
<b>Subsidy amount</b>	Loan terms vary based on the project type. Recipients of Biofuels Partnership in Assisting Community Expansion (PACE) loans are <u>not eligible for regular PACE loans</u> .
<b>Frequency of subsidy</b>	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.

Legal Source	
<a href="#">North Dakota Century Code 6-09.7 and 17-03</a>	<p><b>6-09.7-02. Powers and duties of the Bank of North Dakota.</b> The Bank of North Dakota may take, hold, and administer, on behalf of the state from any source, any property, or any interest in the property, and the income therefrom, either absolutely or in trust, for any purpose of the state guarantee loan program; provided, that no guarantee obligation of the Bank is payable out of any moneys of the Bank except those made available to the Bank under this chapter. The Bank shall establish the types of projects and ventures eligible to be guaranteed under this chapter.</p> <p><b>Century Code 17-03-01:</b> "Biodiesel production facility" means a producer of a fuel composed of mono-alkyl esters of long chain fatty acids derived from vegetable oil or animal fats that meets American society for testing and materials specification D 6751. The facility must be located in this state.</p> <p>"Value-added operation" includes a producer that engages in dairy and milking or feeding of animals or poultry which enhances the value before sale into the marketplace.</p> <p><b>Century Code 17-03-04:</b> The fund moneys may be used to participate in an interest rate buydown on a loan to a biodiesel, ethanol, or green diesel production facility or to a value-added operation for the following eligible uses: (1) Purchase or construction of real property. (2) Expansion of facilities. (3) Purchase or installation of equipment, including a biodigester system.</p>

2 - Temporal application of the subsidy	
<b>In force</b>	Yes, the program is currently active and accepting applications through the Bank of North Dakota.

3- Effect of the subsidy	
The program reduces lender risk, making it easier for farmers and renewable fuel producers to secure financing for biomass-based fuel production facilities and equipment.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Loan
<b>Eligibility condition</b>	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.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of North Dakota

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.20	North Dakota Century Code - 6-09.7
Appendix F.II.21	North Dakota Century Code - 17-03

Additional Information	
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>	

**Clean Sustainable Energy Program**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	The Clean Sustainable Energy Authority provides grants to enhance the production of low-emission technology projects that increase economic benefits, create jobs, minimize waste, increase efficiency or reliability, or maximize the market potential for sustainable energy technology in North Dakota. It is administered by the North Dakota Industrial Commission.
<b>Commencement date</b>	Established in 2021 .
<b>Subsidy amount</b>	For the 2021-2023 biennium, the program received an appropriation of \$25 million for grants and the authority to request a line of credit from the Bank of North Dakota for up to \$250 million.
<b>Frequency of subsidy</b>	Not explicitly specified, but grants are awarded per project, likely on a case-by-case basis depending on application cycles and funding availability.

Legal Source	
<a href="#">North Dakota Century Code Chapter 54-63.1</a>	54-63.1-02. Clean sustainable energy authority - Purpose. <i>There is created the clean sustainable energy authority to support research, development, and technological advancements through partnerships and financial support for the large scale development and commercialization of projects, processes, activities, and technologies that reduce environmental impacts and increase sustainability of energy production and delivery. The purpose of the financial support is to enhance the production of clean sustainable energy, to make the state a world leader in the production of clean sustainable energy, and to diversify and grow the state's economy .</i>

2 - Temporal application of the subsidy	
<b>In force</b>	The program is active until 30 November 2030.

3- Effect of the subsidy	
The grant encourages innovation and commercialization of clean energy technologies.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy:</b>	Grants
<b>Eligibility condition</b>	Applicants must be a corporation, partnership, cooperative, association, or consortium with ownership or control of the project. Projects must involve research, development, or commercialization of technologies that reduce environmental impact or increase sustainability. Projects must have other sources of financial support and not duplicate existing efforts.
<b>Known recipients</b>	A list of the recipients for 2023-2025 is provided in <i>Appendix F.X Clean sustainable energy program, 2023-2025 Report</i>
<b>Territorial availability</b>	State of North Dakota

Documentary evidence	
Appendix No	Name
Appendix F.II.22	Clean sustainable energy authority, North Dakota Century Code Chapter 54-63.1
Appendix F.II.23	Clean sustainable energy program, 2023-2025 Report

Additional Information	
For more information, see the dedicated website: <a href="https://www.ndic.nd.gov/grant-programs/csea">https://www.ndic.nd.gov/grant-programs/csea</a>	

**Biofuels Partnership in Assisting Community Expansion (PACE) Loan Program**

Level: State

**1- Explanation of the subsidy programme**

<b>Description and financial contribution</b>	The Biodiesel Partnership in Assisting Community Expansion (PACE) Loan Program provides an interest buy down of up to 5% below the note rate to biodiesel, ethanol or renewable diesel production facilities.  <b>Qualified biodiesel</b> , 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.
<b>Commencement date</b>	2007
<b>Subsidy amount</b>	The total loan amount may not exceed the cost of the project.
<b>Frequency of subsidy</b>	One-time subsidy, applied at the time of project financing.

**Legal Source**

<a href="#">North Dakota Century Code Chapter 17-03</a>	17-03-03. Fund - Purpose - Interest rate buydown. "Moneys in the fund must be used for the purpose of buying down the interest rate on loans made by a lead financial institution in participation with the Bank of North Dakota. The Bank of North Dakota's participation may not exceed eighty percent nor be less than fifty percent of the total loans."
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**2 - Temporal application of the subsidy**

<b>In force</b>	The program is still active and administered by the Bank of North Dakota.
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**3- Effect of the subsidy**

The program reduces borrowing costs for biofuel producers, making capital investments more affordable and encouraging renewable fuel production in North Dakota.

**4- Specific nature of the subsidy**

<b>Nature of the subsidy:</b>	Loan / interest rate subsidy
<b>Eligibility condition</b>	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%.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of North Dakota

**Documentary evidence**

Appendix No	Name
Appendix F.II.24	North Dakota Century Code - 17-03
Appendix F.II.25	US Department of Energy - Biodiesel Laws and Incentives in North Dakota

**Additional Information**

For further information, see: <https://bnd.nd.gov/loans/ag/biofuels-pace-program/>

**Oregon Production Property Tax Exemption - part of the Rural Renewable Energy Development (RRED) Zone**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	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.
<b>Commencement date</b>	The program was established in 2007.
<b>Subsidy amount</b>	The exemption amount varies based on the assessed value of qualifying property, up to USD 250 million per zone.
<b>Frequency of subsidy</b>	Re-occurring - eligible businesses can receive a tax abatement for 3-5 years.

Legal Source	
<a href="#">ORS 285C.353</a>	<p>ORS 285C.353:</p> <p>d)Each amount authorized for exemption under this section shall be determined as follows:</p> <p>(A)The amount shall be set forth in the resolution described in subsection (2) of this section.</p> <p>(B)If no amount is specified in the resolution described in subsection (2) of this section, the amount shall be \$250 million.</p> <p>(C)The amount may not exceed \$250 million for any single designation under this section.</p> <p>(D)The amount applies only to exemptions first claimed for a tax year that begins after January 1 following the date of adoption of the resolution described in subsection (2) of this section.</p>

2 - Temporal application of the subsidy	
<b>In force</b>	Still offered by Business Oregon, an economic development agency of the state of Oregon.

3- Effect of the subsidy	
The exemption reduces operating costs for biofuel producers and infrastructure developers.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Property tax exemption.
<b>Eligibility condition</b>	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.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	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/sizeable city, or city with a population of more than 30,000.

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.26	ORS 285C.353
Appendix F.II.27	State of Oregon - Business Oregon - Rural Renewable Energy Development (RRED) Zone.

**Biodiesel Blend Tax Credit**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	A tax report credit for special fuel blended with biodiesel to create biodiesel blend shall be allowed to the licensed blender who performs the blending activity. The tax report credit shall be granted on a per gallon basis in the amount that the rate for special fuel exceeds the rate for biodiesel blend. The credit shall be used to off-set any tax liability resulting from the blending of previously untaxed biodiesel.
<b>Commencement date</b>	Effective from 2009, following enactment of SL 2009, ch. 56, § 5.
<b>Subsidy amount</b>	Variable per gallon, equal to the difference between the tax rate for special fuel and the tax rate for biodiesel blend.
<b>Frequency of subsidy</b>	Applied per gallon at the time of blending, and claimed through tax reporting.

Legal Source	
<a href="#">South Dakota Statutes 10-47B-121.1</a>	Statute 10-47B121.1:  "A tax report credit for special fuel blended with biodiesel to create biodiesel blend shall be allowed to the licensed blender who performs the blending activity. The tax report credit shall be granted on a per gallon basis in the amount that the rate for special fuel exceeds the rate for biodiesel blend. The credit shall be used to off-set any tax liability resulting from the blending of previously untaxed biodiesel."

2 - Temporal application of the subsidy	
<b>In force</b>	

3- Effect of the subsidy	
The credit reduces the effective tax burden on biodiesel blending, supporting the development of renewable fuel infrastructure in South Dakota.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax credit
<b>Eligibility condition</b>	Must be a licensed blender. Must blend special fuel with biodiesel to create a biodiesel blend (minimum 5% biodiesel). Credit is cancelled if additional fuel products are blended beyond the defined biodiesel blend.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of South Dakota.

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.28	South Dakota Codified Law 10-47B-121.1

**Biodiesel tax reduction**

Level: State

1- Explanation of the subsidy programme	
<b>Description and financial contribution</b>	The tax imposed by § 10-47B-4 on biodiesel or biodiesel blends shall be reduced by USD 0.02 per gallon in the quarter after biodiesel production facilities in South Dakota reach a name plate capacity of at least 20 million gallons per year and fully produce at least 10 million gallons of biodiesel within one year as determined by the secretary of revenue.
<b>Commencement date</b>	Start date is triggered by production milestones
<b>Subsidy amount</b>	USD 0.02 per gallon reduction in fuel excise tax.
<b>Frequency of subsidy</b>	Applied quarterly, beginning after the production threshold is met, and repealed in the quarter following the sale of 35 million gallons of taxed biodiesel and biodiesel blends.

Legal Source	
<a href="#">South Dakota Statutes 10-47B-4.4</a>	

2 - Temporal application of the subsidy	
In force	The provision remains in force until 35 million gallons of taxed biodiesel and biodiesel blends are sold, as determined by the Secretary of Revenue.

3- Effect of the subsidy	
The tax reduction lowers the cost of biodiesel, making it more competitive with petroleum diesel and encouraging production within South Dakota.	

4- Specific nature of the subsidy	
<b>Nature of the subsidy</b>	Tax reduction
<b>Eligibility condition</b>	Applies statewide once the production and capacity thresholds are met.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of South Dakota.

Documentary evidence	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.29	South Dakota Codified Law 10-47B-4.4

**Tax Refund for Methanol Used in Biodiesel Production**

Level: State

<b>1- Explanation of the subsidy programme</b>	
<b>Description and financial contribution</b>	Licensed biodiesel producers in South Dakota may apply for a refund of state fuel taxes paid on methanol used in the production of biodiesel.
<b>Commencement date</b>	Effective from 2009, following enactment of South Dakota Codified Laws § 10-47B-120.1.
<b>Subsidy amount</b>	Equivalent to the fuel tax paid on methanol used in biodiesel production, refunded upon application.
<b>Frequency of subsidy</b>	Refunds may be claimed periodically, subject to submission of eligible production and tax documentation.

<b>Legal Source</b>	
South Dakota Statutes 10-47B-120.1	This section of the statute, enacted in 2009, authorizes the refund mechanism.

<b>2 - Temporal application of the subsidy</b>	
<b>In force</b>	The statute is still in force as of 2025. There is no indication of repeal or expiration.

<b>3- Effect of the subsidy</b>	
The refund reduces the effective cost of methanol for biodiesel producers, lowering overall production costs and encouraging biodiesel output within the state.	

<b>4- Specific nature of the subsidy</b>	
<b>Nature of the subsidy</b>	Tax credit
<b>Eligibility condition</b>	Must be a licensed biodiesel producer using methanol in the production process.
<b>Known recipients</b>	Detailed information about the recipients is not publicly available.
<b>Territorial availability</b>	State of South Dakota.

<b>Documentary evidence</b>	
<b>Appendix No</b>	<b>Name</b>
Appendix F.II.30	South Dakota Codified Law 10-47B-120.