

Montana Code Annotated 2023

TITLE 15. TAXATION

CHAPTER 70. GASOLINE AND VEHICLE FUELS TAXES

Part 4. Gasoline and Special Fuel Tax

Refund For Taxes Paid On Biodiesel By Distributor Or Retailer -- Statement -- Payment -- Appropriation -- Records -- Report To Interim Committee

15-70-433. Refund for taxes paid on biodiesel by distributor or retailer -- statement -- payment -- appropriation -- records -- report to interim committee. (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.

(2) The owner or operator of a retail motor fuel outlet may claim a refund equal to 1 cent a gallon on biodiesel on which the special fuel tax has been paid and that is purchased from a licensed distributor if the biodiesel is produced entirely from biodiesel ingredients produced in Montana.

(3) (a) To receive the refund allowed under subsection (1) or (2), the licensed distributor or the owner or operator of a motor fuel outlet shall file a statement within 30 days after the end of each calendar quarter on a form provided by the department.

(b) The statement provided by a licensed distributor must set forth information required by the department, including the gallons of biodiesel sold and the source of ingredients used to produce biodiesel.

(c) The statement provided by the owner or operator of a retail motor fuel outlet must set forth information required by the department, including the gallons of biodiesel purchased.

(4) The payment of the refund allowed by this section must be made by the department within 90 days after the claim for a refund is filed by the licensed distributor or the owner or operator of a retail motor fuel outlet. Tax refund payments under this section are statutorily appropriated, as provided in **17-7-502**, from the state general fund.

(5) The records of each licensed distributor or owner or operator of a retail motor fuel outlet must be kept for a period of not more than 3 years and must include receipts, invoices, and other information as the department may require.

(6) The department or its authorized representative may examine the books, papers, or records of any licensed distributor or owner or operator of a retail motor fuel outlet.

(7) The department shall report to the transportation interim committee biennially, in accordance with **5-11-210**, the number and type of taxpayers claiming the refund under this section, the total amount of the refund claimed, and the department's cost associated with administering the refund.

History: En. Sec. 2, Ch. 525, L. 2005; amd. Sec. 4, Ch. 3, L. 2015; Sec. 15-70-369, MCA 2013; redes. 15-70-433 by Sec. 41, Ch. 220, L. 2015; amd. Sec. 14, Ch. 163, L. 2019.

