

## Biodiesel Producer Tax Refund

A biodiesel producer may apply for a refund of Iowa state sales or use taxes paid on purchases. To qualify, the producer must be registered with the U.S. Environmental Protection Agency and any biodiesel produced must be used in biodiesel fuel blends. The refund amount is based on the total gallons of biodiesel produced in the state multiplied by the designated rate of \$0.02. A biodiesel producer is only eligible to receive a refund for up to 25 million gallons of biodiesel produced during each calendar year through 2017. The producer must file refund claims with the Iowa Department of Revenue on a quarterly basis. Refunds received may not be included as income for Iowa individual and corporation income tax purposes. The incentive expires January 1, 2025. (Reference [Senate File \(https://www.legis.iowa.gov/index.aspx\)](https://www.legis.iowa.gov/index.aspx) 2309, 2016 and [Iowa Code \(https://www.legis.iowa.gov/index.aspx\)](https://www.legis.iowa.gov/index.aspx) 423.4)

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☐ Yes ☐ No

SUBMIT

The AFDC is a resource of the U.S. Department of Energy's Clean Cities (<https://cleancities.energy.gov/>) program.

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