

## Cellulosic Ethanol Investment Tax Credit

A tax credit is available for investments in a qualified small business that uses or is involved in the research or development of a proprietary technology related to cellulosic ethanol. The tax credit is equal to 25% of the qualified investment, up to \$250,000 annually. The credit is available for an investment of up to \$1 million over the life of a qualified small business. Eligible small businesses must receive state certification and meet other requirements, such as being headquartered in Minnesota. The tax credit expires January 1, 2017. (Reference Minnesota Statutes (<https://www.revisor.mn.gov/pubs/>) 116J.8737)

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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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