

Massachusetts Laws and Incentives for Tax Incentives

The list below contains summaries of all Massachusetts laws and incentives related to Tax Incentives.

State Incentives

Cellulosic Biofuel Tax Exemption

Fuel consisting of cellulosic biofuel or a blend of gasoline and cellulosic biofuel is eligible for an exemption of the \$0.21 per gallon fuel tax, in proportion to the percentage of the fuel content consisting of cellulosic biofuel. For these purposes, eligible cellulosic biofuel includes fuel derived from cellulose, hemicellulose, or lignin derived from renewable biomass that yields at least a 60% reduction in lifecycle greenhouse gas (GHG) emissions relative to the average lifecycle GHG emissions for petroleum-based fuel sold in 2005. This exemption is available through the 2017 tax year. (Reference [Massachusetts General Laws](#) Chapter 64A, Section 1 and 1A and [Massachusetts Department of Revenue](#) TIR 09-4)

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