

Maine Laws and Incentives for Tax Incentives

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

State Incentives

Biofuels Production Tax Credit

A certified commercial biofuel producer is eligible for an income tax credit of \$0.05 per gasoline gallon equivalent of biofuel produced for use in motor vehicles or otherwise used as a substitute for liquid fuels. Biofuel is defined as ethanol, biodiesel, hydrogen, methanol, or any other transportation fuel derived from agricultural crops or residues, or from forest products or byproducts. A taxpayer claiming this credit must receive a letter from the Maine Department of Environmental Protection that certifies the biofuels produced during the taxable year are eligible for the tax credit. For biofuels blended with petroleum or other non-biofuels, the credit is allowed only on the biofuels portion of that blend. Any portion of unused credits may be carried over for up to 10 taxable years. (Reference [Maine Revised Statutes](#) Title 36, Section 5219-X)

Biodiesel Fuel Tax Exemption

An individual that produces biodiesel for personal use or use by a member of his or her immediate family is exempt from the state fuel excise tax. (Reference [Maine Revised Statutes](#) Title 36, Section 3203 and 3204-A)

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