

DEPARTMENT OF ENVIRONMENTAL QUALITY (/)

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# **Tax and Other Incentives**

### **Montana Incentives for Renewable Energy**

This is a list of all the incentives, tax and otherwise, that Montana law offers for renewable energy development. Some are just for individuals; some are just for businesses; many are for both. These incentives generally apply to most kinds of renewable energy. Incentives for ethanol and alternative fuels are in the final section below.

The tax incentives are updated to cover the 2011 tax year. Forms from previous years are available from the Department of Revenue

(http://revenue.mt.gov/formsandresources/downloadable\_forms\_previous\_years/default.mcpx).

For federal tax incentives, see <a href="#">Federal Tax Incentives-Tax Incentives Assistance Project (http://www.energytaxincentives.org/">http://www.energytaxincentives.org/</a>).

Tax Incentives (/Energy MCA Ci		<u>enew.mcpx#tax)</u> <b>Topic</b>
<u>15-6-157 (#15-6-157)</u>		Lower property tax rate for transmission lines carrying renewable energy
15-6-224 (#15-6-224)		Property tax exemption for buildings using renewable energy
<u>15-6-225 (#15-6-225)</u>		Property tax exemption for renewable generating facilities under 1 MW
<u>15-24-1401 (#15-24-14</u>	<u>101)</u>	Property tax reduction for renewable generating facilities 1 MW or more
<u>15-24-3101 (#15-24-31</u>	.01)	Property tax abatement for renewable energy generating facilities
<u>15-31-124</u> (/Energy/renewable/tax <u>31-124)</u>	incentrenew.mcpx#15-	New or expanded industry tax credit
<u>15-32-115</u> (/Energy/renewable/tax 32-115)	incentrenew.mcpx#15-	Personal income tax credits for a residential geothermal system
<u>15-32-201</u> (/Energy/renewable/taxi 32-201)	incentrenew.mcpx#15-	Tax credits for individuals installing nonfossil forms of generation
<u>15-32-401</u> (/Energy/renewable/tax 32-401)	incentrenew.mcpx#15-	Alternative energy investment tax credit
<u>15-72-101 (#15-72-101</u>	<u>.)</u>	Exemption from wholesale energy transaction tax
	ves (/Energy/renewable	e/taxincentrenew.mcpx#other)
MCA Citation		Торіс
<u>85-1-601 (#85-1-601)</u>	Renewable resource gr	rant and loan program
<u>90-3-1001 (#90-3-</u> <u>1001)</u>	Grants for renewable r	esearch and development
<u>90-5-101 (#90-5-101)</u>	Local government reve	enue bonds
Loan Programs (/Energy		
MCA Ci	tation	Торіс
<u>17-6-401</u> (/Energy/renewable/tax <u>6-401)</u>	incentrenew.mcpx#17-	Microbusiness loan program
<u>75-25-101</u> (/Energy/renewable/tax 25-101)	incentrenew.mcpx#75	Alternative energy revolving loan program
<u>80-12-201</u> (/Energy/renewable/tax 12-201)	incentrenew.mcpx#80-	Montana beginning farm/ranch loan program

Programs Through Utilities (/Energy/renewable/taxincentrenew.mcpx#utilities)

MCA CitationTopic69-3-601<br/>(/Energy/renewable/taxincentrenew.mcpx#69-<br/>3-601)Small power production facilities ("Qualifying<br/>facilities")

<u>69-3-1404(2) (#69-3-1404_2_)</u>	Consumer protection
<u>69-3-2001 (#69-3-2001)</u>	Renewable Portfolio Standard
<u>69-8-210(2) (#69-8-210_2_)</u>	Retail green power
<u>69-8-402</u> (/Energy/renewable/taxincentrenew.mcpx#69- <u>8-402)</u>	Universal system benefits program
<u>69-8-601</u> (/Energy/renewable/taxincentrenew.mcpx#69- <u>8-601)</u>	Net metering
	Energy/renewable/taxincentrenew.mcpx#support)
MCA Citation 7-12-4101	<b>Topic</b> Special improvement districts
<u>(/Energy/renewable/taxincentrenew.mcpx#7- 12-4101)</u>	
70-17-301 (/Energy/renewable/taxincentrenew.mcpx#70- 17-301)	Solar easements
<u>70-17-401 (#70-17-401)</u>	Wind easements
Ethanol and Biodiesel Incentives (/Energy/re	
MCA Citation <u>2-17-414</u> <u>(/Energy/renewable/taxincentrenew.mcpx#2- 17-414)</u>	<b>Topic</b> Use of ethanol-blended fuel by state vehicles
<u>15-6-220</u> (/Energy/renewable/taxincentrenew.mcpx#15- <u>6-201(1)(dd))</u>	Property tax exemption for ethanol production facilities and canola seed oil processing facilities
<u>15-30-2320 (#15-30-2320)</u>	Income tax credit for alternative fuel motor vehicle conversion
<u>15-32-701 (#15-32-701)</u>	Oilseed crush facility tax credit
<u>15-32-702 (#15-32-702)</u>	Biodiesel production facility tax credit
<u>15-32-703 (#15-32-703)</u>	Biodiesel blending and storage tax credit
<u>15-70-221 (#15-70-221)</u>	Gasoline tax refund for alcohol distributors
<u>15-70-320 (#15-70-320)</u>	Special fuels tax exemption for certain biodiesel
<u>15-70-369 (#15-70-369)</u>	Refund for fuel taxes paid on biodiesel
<u>15-70-522</u> (/Energy/renewable/taxincentrenew.mcpx#15-	Tax incentive for production of alcohol
<u>70-522)</u>	

### **Other Incentive Programs**

The state has a variety of programs to encourage business activity. Some of these could apply to renewable energy businesses. Visit Department of Commerce's website (http://www.mtfinanceonline.com/) for more information.

### **On-line Resources**

- Montana Code Annotated (http://data.opi.mt.gov/bills/mca toc/index.htm)
- Department of Revenue (http://revenue.mt.gov/default.mcpx)
   Administrative Rules of Montana (http://www.mtrules.org/default.asp)
- Federal Tax Incentives-Tax Incentives Assistance Project
  - (http://www.energytaxincentives.org/)

### **Tax Incentives**

Topic:	Lower property tax rates for transmission lines carrying renewable energy
Citation:	15-6-157 (http://data.opi.mt.gov/bills/mca/15/6/15-6-157.htm)_MCA
Summary:	Transmission lines with firm contracts to carry electricity from certain renewable energy facilities are eligible to be classified as in class fourteen, which is taxed at 3% of its market value.
Contact:	Department of Environmental Quality (http://deg.mt.gov/Energy/PropertyTaxIncentives.mcpx); also, Department of Revenue, 406-444-6900

Topic:	Property tax exemption for buildings using renewable energy
Citation:	15-6-224 (http://data.opi.mt.gov/bills/mca/15/6/15-6-224.htm)_MCA
Summary:	Certain amounts (\$20,000 for a single-family residential dwelling or \$100,000 for all other structures) of the assessed value of non-fossil forms of energy generation equipment or low-emission wood or biomass combustors are exempt from property taxes for 10 years following installation.
Contact:	Department of Revenue, 406-444-6900; use state tax form <u>AB-14</u> ( <u>http://revenue.mt.gov/formsandresources/downloadable-forms/property-</u> <u>tax.mcpx)</u> for individuals or for businesses.
Торіс:	Property tax exemption for renewable generating facilities under 1 MW
Citation:	<u>15-6-225 (http://data.opi.mt.gov/bills/mca/15/6/15-6-225.htm)</u> MCA
Summary:	New generating facilities with nameplate capacity of less than 1 MW and using an alternative renewable energy source are exempt from property taxes for 5 years after start of operation.
Contact:	No special form needed; contact Department of Revenue's local county office for more information.
Topic:	Property tax reduction for renewable generating facilities of 1 MW
	or greater
Citation:	<u>15-24-1401 (http://data.opi.mt.gov/bills/mca/15/24/15-24-1401.htm)</u> et seq. MCA
Summary:	Generating plants producing 1 megawatt or more by means of an alternative renewable energy source are eligible for the new or expanded industry property tax reduction on the local mill levy during the first nine years of operation, subject to approval by the local government. If so approved, the facility is taxed at 50 percent of its taxable value in the first five years after the construction permit is issued. Each year thereafter, the percentage is increased by equal percentages until the full taxable value is attained in the tenth year.
	The tax reduction applies only to taxes levied for the local high schools and elementary schools and for the local government offering the reduction.
Contact:	No special form needed; contact Department of Revenue's local county office for more information.
Topic:	Property tax abatement for renewable energy generating facilities
Citation:	<u>15-24-3101 (http://data.opi.mt.gov/bills/mca/15/24/15-24-3101.htm)</u> et seq. MCA
Summary:	Certain renewable energy facilities and equipment are eligible for a property tax abatement of 50 percent for up to 19 years. This abatement applies to all mills levied against the qualifying facility or equipment. Renewable energy research and development equipment, up to the first \$1 million of value, also is eligible to receive the abatement.
Contact:	<u>Department of Environmental Quality</u> (http://deq.mt.gov/Energy/PropertyTaxIncentives.mcpx); also, Department of Revenue, 406-444-6900
Topic:	New or expanded industry tax credit
Citation:	<u>15-31-124 (http://data.opi.mt.gov/bills/mca/15/31/15-31-124.htm)</u> et seq. MCA
Summary:	Businesses engaged in the production of energy by means of an alternative renewable energy source are eligible for the new or expanded industry tax credit against corporate income tax. To be considered an expanding industry, total full-time jobs must increase by 30 percent or more. The credit is equal to 1 percent of new wages paid in state during the first three years of operation. No carryback or carryover is allowed for this credit.
Contact:	Department of Revenue, 406-444-1758; see <u>ARM 42.4.1601-1612</u> ( <u>http://www.mtrules.org/gateway/Subchapterhome.asp?scn=42.4.16)</u> for information that must be provided.
Topic:	Personal income tax credits for installing a residential geothermal system
Citation:	$15_{22-115}$ (http://data.onj.mt.gov/hills/mca/15/32/15_32_115 htm) MCA

	М	ontana Department of Environmental Quality (DEQ) - Tax Incentives	
Sun	nmary:	A resident individual taxpayer who installs a geothermal or geothermal heat-pump system in the taxpayer's principal dwelling, or the builder of a house, can claim a tax credit based on the installation costs of the system, not to exceed \$1,500. Credit not used in the year in which the system is installed may be carried forward for the 7 succeeding tax years. The credit can only be claimed once on any given house.	
Co	ntact:	Department of Revenue, 406-444-6900; use state tax form <u>ENRG-A</u> (http://svc.mt.gov/dor/taxform/formlist.aspx?CategoryId=1) for	
		individuals or businesses.	
Т	opic:	Tax credits for individuals installing nonfossil forms of generation	
Cit	ation:	<u>15-32-201 (http://data.opi.mt.gov/bills/mca_toc/15_32_2.htm)</u> et seq. MCA	
Sun	nmary:	Resident individuals may claim an income tax credit of up to \$500 for installing a recognized nonfossil form of energy generation or heating, including low-emission wood or biomass combustion devices, in their principal residence. If necessary, the credit may be carried over for up to four years after the first year it is claimed.	
Co	ntact:	Department of Revenue, 406-444-6900; use state tax form <u>ENRG-B</u> ( <u>http://svc.mt.gov/dor/taxform/formlist.aspx?CategoryId=1</u> )	
т	opic:	Alternative energy investment tax credit	
Cit	ation:	<u>15-32-401 (http://data.opi.mt.gov/bills/mca_toc/15_32_4.htm)</u> et seq. MCA	
Sun	nmary:	Commercial and net metering alternative energy investments of \$5,000 or more are eligible for up to 35 percent tax credit against individual or corporate tax on income generated by the investment. The credit may only be taken against net income produced by the eligible equipment or by certain associated business activities. Associated facilities, manufacturing plants producing alternative energy equipment and new or expanded businesses using the energy generated by the alternative energy investment may use the tax credit. The tax credit must be taken the year the equipment is placed in service; however, any portion of the tax credit that exceeds the amount of tax to be paid may be carried over and applied against state tax liability for the following 7 years. A project of 5 MWs or larger on a reservation may carry the credit over for 15 years, if it has an employment agreement with the tribal government.	
		Taxpayers may not take this credit in conjunction with any other state energy or state investment tax benefits, or with the property tax exemption for nonfossil energy property 15-6-224.	
		This credit is available to taxpayers purchasing an existing facility as well as to those building a new facility.	
Co	ntact:	Department of Revenue, 406-444-6900; use state tax form <u>AEPC</u> ( <u>http://svc.mt.gov/dor/taxform/formlist.aspx?CategoryId=1</u> ) for individuals or for businesses.	
Topic:	Exemption fr	om wholesale energy transaction tax	
Citation:	<u>15-72-101 (ht</u>	tp://data.opi.mt.gov/bills/mca_toc/15_72_1.htm)_et_seq. MCA	
Summary:	transmitted. E delivery out of	n wind generation on state lands is exempt from the wholesale energy transa lectricity from any source, including renewables, that is generated on a rese f state. Electricity generated by a US government agency for delivery outside livered to members of a cooperative or municipal is exempt from the WET tax	rvation is exempt if it is e the state and electrici
Contact:	, Department	id(location.href='mailto:'+String.fromCharCode(114,116,114,97,115,107,121,6 of Revenue, 406-444-0756; Form <u>WET (http://revenue.mt.gov/formsandreso neous.mcpx#wett)</u> .	4,109,116,46,103,111,1 urces/downloadable-
		♦ ♦ ♦ ♦ Other Financial Incentives	
Т	opic:	Renewable resource grant and loan program	
Cit	ation:	85-1-601 (http://data.opi.mt.gov/bills/mca_toc/85_1_6.htm) et seq. MCA	
Sun	nmary:		
		The renewable resource grant and loan program is administered by the	

The renewable resource grant and loan program is administered by the Department of Natural Resources and Conservation. Historically the program primarily has funded water projects, but it does offer grants to renewable energy projects of state, local, or tribal government entities. On a biennial basis, DNRC evaluates and recommends projects to the Leaislature for funding.

2/6/12		Montana Department of Environmental Quality (DEQ) - Tax Incentives				
	Contact:	Pam Smith (mailto:pamsmith@mt.gov), DNRC, 406-444-6839				
	Topic:	Grants for renewable research and development				
	Citation:	<u>90-3-1001 (http://data.opi.mt.gov/bills/mca_toc/90_3_10.htm)</u> et seq. MCA				
	Summary:	The board of research and commercialization technology gives grants for renewable resource research and development projects, among other types, to be conducted at research and commercialization centers located in Montana.				
	Contact:	Dave Desch, Executive Director, 841-2760, or visit their <u>website</u> ( <u>http://businessresources.mt.gov/MBRCT/default.mcpx)</u> .				
	Topic:	Local government revenue bonds				
	Citation:	<u>90-5-101 (http://data.opi.mt.gov/bills/mca_toc/90_5_1.htm)</u> et seq. MCA				
	Summary:	Limited obligation local government bonds ("special revenue bonds") may be issued for qualified electric energy generation facilities, including those powered by renewables. These bonds generally are secured by the project itself. The taxing power or general credit of the government may not be used to secure the bonds. Local governments may not operate any project financed by the sale of revenue bonds as a business except to lease it to some other party.				
		These bonds are exempt from state taxes and may qualify for federal tax incentives. The tax-exemption feature allows funds to be borrowed at a significantly lower rate (1-2 percent) than possible with taxable bonds. There are various restrictions on how such bonds may be used. Because of the legal complexity of a bond issue, retaining bond counsel is important.				
		The total amount of special revenue bonds that can be issued by state and local governments combined is capped, which theoretically could limit a government's ability to issue new bonds for a generation facility.				
	Contact:	Any interested county or municipality.				
	↓ ↓ ↓ ↓ ↓ Loan Programs					
	Topic:	Microbusiness loan program				
	Citation:	<u>17-6-401 (http://data.opi.mt.gov/bills/mca_toc/17_6_4.htm)</u> et seq. MCA				
	Summary:	Businesses producing energy using an alternative renewable energy source are eligible for microbusiness loans, which are capped at \$100,000. A microbusiness is a Montana-based company with fewer than ten full-time employees and a gross annual revenue of less than \$1 million. Application for a loan is made to a certified microbusiness development corporation; there currently are five located around the state.				
	Contact:	MicroBusiness Finance Program, Department of Commerce, 406-841-2751 or visit their <u>website</u> <u>(http://businessresources.mt.gov/mbfp/default.mcpx)</u> to find locations of the nearest microbusiness development corporation.				
	Topic:	Alternative energy revolving loan program				
	Citation:	<u>75-25-101 (http://data.opi.mt.gov/bills/mca_toc/75_25_1.htm)</u> et seq. MCA				
	Summary:	The alternative energy revolving loan program offers low-interest loans for up to \$40,000 with repayment up to ten years. The loans are for the purpose of installing alternative energy systems that generate energy for the building occupant's own use or for net metering. Energy conservation measures may also be financed along with the alternative energy project.				
		The number of loans that will be made is subject to funding availability. The projects must be located in Montana.				
	Contact:	<u>Alternative energy revolving loan program</u> (/Energy/Renewable/altenergyloan.mcpx); <u>Kathi Montgomery</u> (mailto:kmontgomery@mt.gov), Department of Environmental Quality, 406-841-5243				
	Taulas	Montana Beginning Farm/Ranch Loan Program				
	Topic:					

2/6/12		I	Montana Department of Environmental Quality (DEQ) - Tax Incentives
	Sur	nmary:	seq. MCA Loans subsidized by tax-exempt bonds issued by the Montana Agricultural Loan Authority may be used for the production of energy using an alternative renewable energy source. The program is run through existing private agricultural lenders. The intent is to provide lower interest (1-2 percent below market) loans up to \$477,000 to eligible beginning ag operators. To meet IRS regulations, the energy generated must be used within the agricultural operation.
	Co	ontact:	Department of Agriculture (mailto:agr@mt.gov), 406-444-5420
			4 4 4 4 Programs Through Utilities
	Topic:	Small Powe	r Production Facilities ("Qualifying Facilities")
	Citation:	69-3-601 (ht	tp://data.opi.mt.gov/bills/mca_toc/69_3_6.htm) et seq. MCA
	Summary:	The Public Se facilities that	ervice Commission sets special rates at which NorthWestern Energy or Montana-Dakota Utilities must t either 1) use renewable resources or waste materials or 2) cogenerate. Flathead Electric Coop is the fer QF contracts. It is regulated directly by FERC.
		compliance v	te capacity of eligible facilities can be no more than 80 MW according to federal legislation. The rates vith the federal Public Utility Regulatory Policies Act (PURPA). The PSC requires QFs larger than 10 MW ong-term contract. Between solicitations, QFs larger than 10 MW can sell to the utility at a tariffed sh
		NWE is the o Page=Monta	nly Montana utility with QFs; its tariffs are available on its <u>website (http://www.northwesternenergy.</u> na Rate Schedules&Item=104).
			gislature passed HB417, which repeals all Montana mini-PURPA, contingent on repeal of federal PURPA. reement made prior to the repeal.
	Contact:	(iavascript:v	<u>t (mailto:frank.bennett@northwestern.com)</u> , NorthWestern Energy, 406-497-2536 ; <u>Darcy Neigum</u> oid(location.href='mailto:'+String.fromCharCode(100,97,114,99,121,46,110,101,105,103,117,109,64,1( akota Utilities, 701-222-7757; Utility Division, Public Service Commission, 406-444-6199.
	т	opic:	Consumer protection
	Cit	tation:	<u>69-3-1404(2) (http://data.opi.mt.gov/bills/mca/69/3/69-3-1404.htm)</u> MCA
	Sur	nmary:	The Public Service Commission has the authority to regulate abusive practices by suppliers and others. The PSC requires suppliers to substantiate any claims that their natural gas is from renewable resources. (See <u>ARM 38.5.6010</u> ( <u>http://www.mtrules.org/gateway/ruleno.asp?RN=38.5.6010</u> ) Claims Made In Marketing Natural Gas.)
	Co	ontact:	Utility Division, Public Service Commission, 406-444-6199.
	Topic:	Renewable	Portfolio Standard
	Citation:	69-3-2001 (	nttp://data.opi.mt.gov/bills/mca/69/3/69-3-2001.htm)_et_seq. MCA
	Summary:	NorthWester and 2014, ar	n and MDU must procure supplies for a minimum of 5% of their retail sales of electrical energy in Montand 15% starting January 1, 2015. Starting in 2012, a portion of their RPS requirement must be met with the created by an eligible renewable resource purchased separately from the associated electricity may
		A cooperativ encourage n	e utility with 5,000 or more customers is responsible for implementing and enforcing its own renewable ew renewable energy production and rural economic development.
		The RPS also load has an a	applies to competitive electricity suppliers, defined as any supplier other than a public utility or a coc average monthly demand of less than 5,000 kilowatts.
	Contact:	, NorthWeste	<u>t</u> oid(location.href='mailto:'+String.fromCharCode(70,114,97,110,107,46,66,101,110,110,101,116,116,64 ern Energy, 406-497-2536; <u>Darcy Neigum,</u> oid(location.href='mailto:'+String.fromCharCode(100,97,114,99,121,46,110,101,105,103,117,109,64,1( Division, Public Service Commission, 406-444-619; local offices of the larger cooperatives.
	т	opic:	Retail Green Power
	Cit	tation:	69-8-210(2) (http://data.opi.mt.gov/bills/mca/69/8/69-8-210.htm) MCA
	Sur	nmary:	NorthWestern Energy must offer customers an opportunity to purchase a separately marketed (and possibly differently priced) product composed of power from biomass, wind, solar or geothermal resources. The PSC ensures that these resources have been certified as meeting industry-accepted standards.

2/6/12

Contact:

NorthWestern Energy <u>Green Power</u> (<u>http://www.northwesternenergy.com/display.aspx?</u> <u>Page=Green Power&Item=91)</u>; Utility Division, Public Service Commission, 406-444-6199.

### **Topic: Universal System Benefits Programs**

Citation:	<u>69-8-402 (http://data.opi.mt.gov/bills/mca/69/8/69-8-402.htm)</u> MCA
Summary:	All distribution utilities and cooperatives must collect a Universal System Benefits Charge (USBC), which is used for weatherization, energy efficiency, renewable energy, and R&D programs. Utilities and cooperatives may manage th pay into state funds that implement the USB program. The charge is set at a level rate that would have generated 1995 retail sales revenue at 1995 sales volumes. However, the amount that can be charged to large customers is annual collection is less than 2.4% of the total utility and coop revenue. Since actual loads vary year to year, tota The largest program is run by NorthWestern Energy.
Contact:	NorthWestern Energy, 406-497-2329; <u>Tamie Aberle</u> (javascript:void(location.href='mailto:'+String.fromCharCode(116,97,109,105,101,46,97,98,101,114,108,101,64,105 , Montana-Dakota Utilities, 701-222-7856; Utility Division, Public Service Commission, 406-444-6199.
Topic:	Net metering
Citation:	69-8-601 (http://data.opi.mt.gov/bills/mca/69/8/69-8-601.htm) et seq. MCA
Summary:	Net metering is an arrangement that allows surplus energy generated by the customer's renewable energy system customer uses from the utility system less the electricity the customer's system puts back. The customer receives power the customer actually consumes at his location.
Contact:	June Pusich-Lester (javascript:void(location.href='mailto:'+String.fromCharCode(74,117,110,101,46,80,117,115,105,99,104,45,76,101, , NorthWestern Energy, 406-497-2329, or see NWE's interconnection agreement at their website (http://www.nor (javascript:void(location.href='mailto:'+String.fromCharCode(116,97,109,105,101,46,97,98,101,114,108,101,64,105)

## 4 4 4 4 4

Topic:	Special Improvement Districts
Citation:	7-12-4101 (http://data.opi.mt.gov/bills/mca/7/12/7-12-4101.htm) et seq. MCA
Summary:	A city or town council may create a special improvement district for the purchase, installation, maintenance, and management of alternative energy production facilities. Under certain conditions, abutting property in the county can be included in a district. Property owners in the district are assessed a fee to pay for the investment and operation of the facilities.
Contact:	The relevant local government.
Topic:	Solar easements
Citation:	70-17-301 (http://data.opi.mt.gov/bills/mca/70/17/70-17-301.htm) MCA
Summary:	Property owners may create an easement to ensure access to solar radiation. It must be created in writing and is subject to the same conveyancing and instrument recording requirements as other easements on real property.
Contact:	County clerk and recorder
Topic:	Wind easements
Citation:	70-17-401 (http://data.opi.mt.gov/bills/mca/70/17/70-17-401.htm) et seq. MCA
Summary:	A wind easement is an interest in real property to ensure access to wind. A property owner may grant a wind easement in the same manner and with the same effect as the conveyance of an interest in real property. The wind easement runs with the real property on and over which the wind resource flows and may not be severed from the property. A wind easement doesn't affect rights belonging to or the dominance of the mineral estate. It is not an easement or grant of right of way for transmission lines.
Contact:	County clerk and recorder
	Ethanol and Biodiesel Incentives

**Topic:** 

Use of ethanol-blended fuel by state vehicles

Summary:     All branches of state government and state institutions of higher elucation owing or operating a millior vehicle capable of burning which exists exists of the elucation owing or operating a millior vehicle capable of burning which exists exists of the elucation owing or operating a million vehicle comparisity available and competitively preced.       Contact:     Individual agencies and institutions.       Topic:     Property tax exemption for sthanol production facilities and canola seed of processing facilities.       Citation:     15-6-220 (http://data.goi.ntgov/bills/nc.a/15/015-6-220.htm) MCA       Summary:     All manufacturing machinewy. fixtures, equipment, and tools used for the part of the part of the facility are exempt from property taxs.       Contact:     Batter property tax exemption forms are available at the Department of Parenne's county office:       Topic:     Income tax credit for alternative fuel motor vehicle conversion       Citation:     15-3-2320 (http://data.goi.ntgov/bills/nc.a/15/3015-30-2320.htm) MCA       Summary:     An individual or business is allowed a state income tax credit for marking in midvidual or business is allowed a state income tax credit for marking in midvidual or business is allowed a state income tax credit for marking income tax fill or conversion of the state state for the rule is midvidual of the marking income tax fills or correspond tax income tax fills or correspond tax income tax credit for marking income tax income tax credit for marking income tax incom	2/6/12		Montana Department of Environmental Quality (DEQ) - Tax Incentives
Topic:       Property tax exemption for ethanol production facilities and canola         Summary:       15-6-220. (http://data.opi.mt.gov/bills/mca/15/6/15-6-220.htm) MCA         Summary:       All manufacturing machinery, fatures, equipment, and tools used for the production of ethanol from grain during the course of the construction of an ethanol manufacturing machinery. Fatures, equipment, and tools used for the production of ethanol from grain during the course of the construction of an ethanol manufacturing machinery. Fatures, equipment, and tools used for the production of ethanol from grain during the course of the construction of an ethanol manufacturing machinery. Fatures, equipment, and the course of the construction of an ethanol from property taxes.         Contact:       Estate property tax exemption forms are available at the Department of Revenue S county office.         Summary:       An individual or business is allowed a state income tax credit for which a prost weight of the avers is incured to convert a motor vehicle learned in Montana to operate on alternative fuel. The maximum credit that arcs incured to a system signal of a vehicle with a grass weight of the avers is incured to convert a motor convert a motor convert and the cost of the system of the avers is incured to a system signal of a vehicle with a grass weight of motor avers incured acting dependent action of the cost of the system of the avers is incured to a system signal of a vehicle with a grass weight of motor avers in the system of the avers is incured to a system signal of avers is incured to a system signal of avers incured the cost of the avers is incured to a system signal of avers incured acting avers is incured to a system signal of avers incured the cost of the avers is incured to a system signal avent of the avers of a system signal of aver		Summary:	education owning or operating a motor vehicle capable of burning ethanol-blended fuel shall take all reasonable steps to ensure that those vehicles use ethanol-blended fuel if that fuel is commercially available and
Citation:       15-6-220 (http://data.goi/mt.gov/bills/mca/15/6/15-6-220.htm) MCA         Summary:       All manufacturing machinery, facility and for 10 years after initial production of ethanion manufacturing facility and for 10 years after initial production of and equipment used in a canola seed oil processing facility are exempt and equipment used in a canola seed oil processing facility are exempt from property taxes.         Contact:       State property taxe exemption forms are available at the Department of Revenue's Country office.         Topic:       Income tax credit for alternative fuel motor vehicle conversion         15:30-2320 (http://data.opi.nt.gov/bills/mca/15/30/15-30-2320.htm) MCA         Summary:       An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert a motor vehicle income tax income tax lability and by 50% of the equipment and labor costs incurred but no more than \$500 for conversion of a vehicle with a gross weight of 10,000 pounds or less or \$1,000 for there veripment, and page to the abused of the motor vehicle for any corbination of the methanol, ethanol or other alcohol, ether, or any corbination of the methanol, ethanol or other alcohol, ethery or any corbination of the methanol, ethanol or other alcohol, ethery or any corbination of the methanol, ethanol or other alcohol, ethery or any corbination of the methanol, ethanol or other alcohol, ethery or any corbination of the methanol, ethanol or other alcohol, ethery or any corbination of the methanol, ethanol or other alcohol, ethery or any corbination of the methanol, ethanol or other alcohol, ethanol or performants in come tax liability and there is no carbia complex to any tax septements in deprecisible property in Montana used to crush oilsed crong primarily in di		Contact:	Individual agencies and institutions.
Summary:     All manufacturing machinery, fixtures, squipment, and tools used for the production of athanol from the facility are exempt from property taxes.       Summary:     All manufacturing machinery, fixtures, squipment, and tools used for the production of athanol from the facility are exempt from property taxes.       Contact:     State property taxes, exemption forms are available at the Department of Revenue's county office.       Topic:     Income tax credit for alternative fuel motor vehicle conversion       15:30-2320 (http://data.opi.mt.gov/bills/mca/15/30/15-30-2320.htm)       MCA     Summary:       An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert a motor vehicle conversion       16:30-2320 (http://data.opi.mt.gov/bills/mca/15/30/15-30-2320.htm)       MCA       Summary:     An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert a motor vehicle conversion of a vehicle with a gross weight of 10,000 pounds or less visit 0,000 for heavier vehicle. "Atternative fuel" motor attail algos, ignerary petrostum as a labatility any petrostum as a labatility and there is no compact, any petrostum as a labatility and there is no compact, any petrostum as a labatility and there is no compact, any petrostum as a labatility any petrostum as a laba		Topic:	
indication       Effanol from fram during the Course of the construction of a ethanol manufacturing facility and exempt from property taxes.         contact:       State property taxe exemption forms are available at the Department of Revenue's country office.         Topic:       Income tax credit for alternative fuel motor vehicle conversion         Citation:       15-32-230 (http://data.opi.nt.gov/bills/mca/15/30/15-30-2320.htm)         MCA       Summary:         An individual or business is allowed a state income tax credit for form any be chained in a year is up to 50% of the equipment and labor costs incurred to activity and cost income tax isofor on alternative rule. The maximum credit that may be chained in a year is up to 50% of the equipment and labor costs incurred but no more than \$500 for conversion of a vehicle with a gross weight of 10,000 pounds or less or \$1,000 for heavier vehicle. Alternative rule business is a state income tax isofor on any other fuel of at the atter \$5% of the fuel is methanol, ethanol or other attorney whicles. Alternative rule business or \$1,000 for conversion of a vehicle with a gross weight of 10,000 pounds or less or \$1,000 for leavier vehicles. The maximum credit that the may be chained in a year is up to 50% of the equipment and labor costs incurred businesses.         Topic:       Department of Revenue, 406-444-6900; use state tax form AFCB (fitte).		Citation:	<u>15-6-220 (http://data.opi.mt.gov/bills/mca/15/6/15-6-220.htm)</u> MCA
Revenue % country office.         Revenue % country office.         Topic:       Income tax credit for alternative fuel motor vehicle conversion         Citation:       15.30-2320 (http://data.opi.mt.gov/bills/mca/15/30/15-30-2320.htm)         MCA       An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert an other vehicle licensed in Montana to operate on alternative fuel. The maximum credit that may be claimed in a year is up to 50% of the equipment and labor costs incurred to the equipment and labor costs incurred but no more tax institution of other alcohol, etter, or any combination of them. The credit allowed under this section may not exceed the true) ages weight of means natural gas, louelfed perturbings, liquiefed natural gas, means natural gas, louelfed perturbings, liquiefed natural gas, thydrogen, electricity or any other fuel in at least 85% of the rule is a credit against Montana income tax forth costs of the equipment and labor costs incurred to convert any combination of them. The credit allowed under this section may not exceed the trapayer's indone tax lability and there is no carryback to carryforward of the rule is a credit against Montana income tax fort the costs of investments in deprecibile property in Montana income tax fort the costs of investments in deprecibile property in Montana income tax fort the costs of provestment for the credit. (for projects that begin production. Fifteen percent of the credit ray be carried forward seven years and is subject to recapture if the facility cases operation within five years of claiming the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form QSC (http://data.opi.mt.gov/bills/mca/15/32/15-32-701.htm) MCA         Summary: <th< td=""><td></td><td>Summary:</td><td>production of ethanol from grain during the course of the construction of an ethanol manufacturing facility and for 10 years after initial production of ethanol from the facility are exempt from property taxes. Machinery and equipment used in a canola seed oil processing facility are exempt</td></th<>		Summary:	production of ethanol from grain during the course of the construction of an ethanol manufacturing facility and for 10 years after initial production of ethanol from the facility are exempt from property taxes. Machinery and equipment used in a canola seed oil processing facility are exempt
Citation:       15:30-2320 (http://data.opi.mt.gov/bils/mcg/15/30/15:30-2320.htm)         MCA       Summary:       An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert a motor while licensed in Montane to operate on alternative fuel. The maximum credit that may be claimed in a year is up to 50% of the equipment and labor costs incurred to no more than 5500 for conversion of a vehicle with a gross weight of the more than 5500 for conversion of a vehicle with a gross weight of the more than 5500 hor conversion of a vehicle with a gross weight of the more than 5500 hor conversion of a vehicle with a gross weight of the more than 5500 hor conversion of a vehicle with a gross weight of the redit all taber costs incurred but no more than 5500 hor conversion of a vehicle with a gross weight of the redit all taber costs incurred table weight of the redit all taber costs incurred table weight of the redit all taber costs incurred table methanol, ethanol or other alcohol, ethar, or any combination of them. The credit allowed under this section may not exceed the taxpayer's income tax liability and there is no carryback or carryforward of the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form AFCR (http://www.dow/dor/taxform/formist.aspx?CategoryId=11_ for individuals or for businesses.         Topic:       Oilseed crush facility tax credit         Citation:       15-32-701 (http://data.opi.mt.gov/bills/mca/15/32/15-32-701.htm) MCA         Summary:       There is a credit against Montana income tax for the costs of investments in depreciable property in Montana used to crush of taxing the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form		Contact:	
Citation:       15:30-2320 (http://data.opi.mt.gov/bils/mcg/15/30/15:30-2320.htm)         MCA       Summary:       An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert a motor while licensed in Montane to operate on alternative fuel. The maximum credit that may be claimed in a year is up to 50% of the equipment and labor costs incurred to no more than 5500 for conversion of a vehicle with a gross weight of the more than 5500 for conversion of a vehicle with a gross weight of the more than 5500 hor conversion of a vehicle with a gross weight of the more than 5500 hor conversion of a vehicle with a gross weight of the more than 5500 hor conversion of a vehicle with a gross weight of the redit all taber costs incurred but no more than 5500 hor conversion of a vehicle with a gross weight of the redit all taber costs incurred table weight of the redit all taber costs incurred table weight of the redit all taber costs incurred table methanol, ethanol or other alcohol, ethar, or any combination of them. The credit allowed under this section may not exceed the taxpayer's income tax liability and there is no carryback or carryforward of the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form AFCR (http://www.dow/dor/taxform/formist.aspx?CategoryId=11_ for individuals or for businesses.         Topic:       Oilseed crush facility tax credit         Citation:       15-32-701 (http://data.opi.mt.gov/bills/mca/15/32/15-32-701.htm) MCA         Summary:       There is a credit against Montana income tax for the costs of investments in depreciable property in Montana used to crush of taxing the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form		Topic:	Income tax credit for alternative fuel motor vehicle conversion
MCA         Description           Summary:         An individual or business is allowed a state income tax credit for equipment and labor costs incurred to convert a motor vehicle licensed in Montana to operate on alternative fuel. The maximum credit that may be colume more years on alternative fuel. The maximum credit that may be colume more years on alternative fuel. The maximum credit that may be colume more years on alternative fuel. The maximum credit that may be colume more years on state of the provent a motor vehicle licensed in Montana to operate on alternative fuel. The maximum credit that may be colume more years on years on your operative vehicles. "Alternative fuel" means natural gas, liquefied petroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least BSS of the fuel is methanol, ethanol or other should be consolved to caryforward of the credit.           Contact:         Department of Revenue, 406-444-6900; use state tax form AFCE (http://svc.mt.gov/dor/tax/omt/formist.aspx?Categor/Id=1]. for individuals or for businesses.           Topic:         Oilseed crush facility tax credit           Citation:         15-32-701 (http://data.opi.mt.gov/bills/mca/15/32/15-32-701.htm) MCA           Summary:         There is a credit against Montana income tax for the costs of investments credit, for projects that begin operating before January 1, 2015. The credit may be carried forward seven years and is subject to recapture if the facility ceases operation within five years of claiming the credit.           Contact:         Department of Revenue, 406-444-6900; use state tax form OSC (http://svc.mt.gov/dor/tax/omt/formist.aspx?Categor/Id=1). for individuals or for businesses.           Topic:         Biodie		-	
equipment and labor costs incurred to convert a motion vehicle licensed in         Montana to operate on alternative fuel. The maximum credit that may be claimed in a year is up to 50% of the equipment and labor costs incurred but no more than \$500 for conversion of a vehicle with a gross weight of 10,000 pounds or less or \$1,000 for heavier vehicles. "Alternative fuel" means natural gas, liquefied patroleum gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least \$50% of the fuel is methanol, ethanol or other als not conversion of a vehicle with a gross weight of 10,000 pounds or less or \$1,000 for heavier vehicles." Alternative fuel means natural gas, liquefied natural gas, hydrogen, electricity or any other fuel if at least \$50% of the fuel is methanol, ethanol, ethanol or other also convected to construct of the vehicle is no carryboward of the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form AFCE (http://svc.mt.gov/dor/tax/om/formlist.aspx?Categor/Id=1). for individuals or for businesses.         Topic:       Oilseed crush facility tax credit         Citation:       15-32-701 (http://data.opi.mt.gov/bills/mca/15/32/15-32-701.htm].MCA         Summary:       There is a credit against Montana income tax for the costs of investments in depreciable property in Montana used to crush oldiced or parent of the coredit may be carried forward seven years and is subject to recapture if the facility ceases operation within five years of claiming the credit.         Contact:       Department of Revenue, 406-444-6900; use state tax form OSC (http://scc.nt.gov/dof/at/scm/mfst.aspx?Categor/id=1). for individuals or for businesses.         Topic:       Biodiesel production facility tax credit			
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depreciable property for the storage and blending of biodiesel from Montana-produced ingredients with petroleum diesel. Fifteen percent of the cost of the property, up to a total of \$52,500 for distributors and \$7,500 for the owner or operator of a retail outlet, may be claimed as a credit. The credit may be claimed any year that blending biodiesel occurs		Citation:	<u>15-32-703 (http://data.opi.mt.gov/bills/mca/15/32/15-32-703.htm)</u> MCA
			depreciable property for the storage and blending of biodiesel from Montana-produced ingredients with petroleum diesel. Fifteen percent of the cost of the property, up to a total of \$52,500 for distributors and \$7,500 for the owner or operator of a retail outlet, may be claimed as a credit. The credit may be claimed any year that blending biodiesel occurs

	М	ontana Department of Environmental Quality (DEQ) - Tax Incentives or in the two tax years prior to when blending occurs. The credit may be carried forward seven years and is subject to recapture if the facility ceases operation within five years of claiming the credit.
Coi	ntact:	Department of Revenue, 406-444-6900; use state tax form <u>BBSC</u> ( <u>http://svc.mt.gov/dor/taxform/formlist.aspx?CategoryId=1)</u> for individuals and businesses.
Тс	opic:	Gasoline tax refund for alcohol distributors
Cita	ation:	<u>15-70-221 (http://data.opi.mt.gov/bills/mca/15/70/15-70-221.htm)</u> MCA
Sum	ımary:	Any alcohol distributor who, for the purpose of denaturing alcohol distilled in Montana or for any commercial use other than operating vehicles upon any of Montana's public highways or streets, purchases gasoline on which the Montana gasoline tax has been paid is entitled to a refund of the tax paid.
Со	ntact:	Department of Transportation, 406-444-7672.
Тс	opic:	Special fuels tax exemption for certain biodiesel
Cita	ation:	<u>15-70-320 (http://data.opi.mt.gov/bills/mca/15/70/15-70-320.htm)</u> MCA
Sum	ımary:	Up to 2,500 gallons annually of biodiesel fuel from waste vegetable oil feedstock used for the operation of motor vehicles on public roads and highways is exempt from the special fuels tax, if the producer owns or controls those vehicles.
Co	ntact:	Department of Transportation, 406-444-7672.
Topic:	Refund for fu	el taxes paid on biodiesel
Citation:	15-70-369 (ht	ttp://data.opi.mt.gov/bills/mca/15/70/15-70-369.htm)_MCA
Summary:	entirely from i	nay claim a refund equal to 2 cents a gallon on the fuel tax on biodiesel made ngredients produced in Montana. The owner or operator of a retail motor fuel aim a refund equal to 1 cent a gallon.

**Contact:** Department of Transportation, 406-444-7672; use the <u>refund form</u> (<u>http://www.mdt.mt.gov/publications/docs/forms/fuel tax/distributor biodiesel refund.pdf</u>)

Topic:	Tax incentive for production of alcohol
Citation:	<u>15-70-522 (http://data.opi.mt.gov/bills/mca/15/70/15-70-522.htm)</u> MCA
Summary:	There is a 20 cents a gallon tax incentive for alcohol produced in Montana from 100 percent Montana agricultural products, including Montana wood or wood products. The amount of the incentive is reduced proportionately
	if agricultural or wood products not from Montana are used in the production of the alcohol. Total payments of the incentive can't exceed \$6 million in any consecutive 12-month period. An individual alcohol distributor can't receive incentive payments exceeding \$2 million in any consecutive 12-month period. These benefits are available for the first six years of production. To receive the incentive payments, an alcohol distributor must provide a written plan to the Department of Transportation at least 24 months before the anticipated collection of the incentives.
Contact:	Department of Transportation, 406-444-7672.
Topic:	Ethanol requirement for gasoline sold in Montana
Citation:	82-15-121 (http://data.opi.mt.gov/bills/mca/82/15/82-15-121.htm) MCA
Gummary:	Once the state of Montana has produced 40 million gallons of denatured ethanol and has maintained that level of production on an annualized basis for at least 3 months, all gasoline sold to consumers for use in vehicles to be operated on public roads must be blended with 10%, by volume, of agriculturally derived, denatured ethanol and may not contain more than trace amounts of the additive methyl tertiary butyl ether. If the production of denatured ethanol drops below 20 million gallons on an annualized basis, this provision does not apply.
Contact:	Department of Transportation, 406-444-7672.

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