



Montana Department of Transportation
Motor Fuels Section

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www.mdt.mt.gov

State Fuel Tax Registration Form for Alternative Special Fuel
Producer/User

Instructions:

Complete this form:

Form with fields: Name of Registrant (print Last, First, Middle), Telephone #, Fax #, Date Registered, Trade Name, FEIN or SSN, Mailing Address (Street and Number), City/Town, State, Zip Code, Location Address (Street and Number), City/Town, State, Zip Code.

Check the option you are registering for:

- Biodiesel Producer, Waste Vegetable Oil Refiner/User, Motor Oil User, Syntroleum User, Other

Table with 2 columns: Enter estimated number of gallons produced per month, Enter Fuel type.

List all Bulk Storage Facilities Where Fuel will be Stored

Form with fields: Location, Total Tank Capacity.

Person Responsible for Filing Required Quarterly Reports

Form with fields: Name (Last, First, Middle), Email Address, Telephone #.

I declare, under penalties of perjury, that this remittance form has been examined by me and to the best of my knowledge and belief is true, correct and complete.

Signature

Date

By cooperative agreement, the Montana Department of Transportation exchanges fuel tax information with other collecting agencies. Alternative accessible formats of this document will be provided on request.

MCA 15-70-123 Report by unlicensed dealer -- definition -- penalty. (1) The department of transportation may require a dealer who is not licensed by the department under Title 15, chapter 70, to file, within 30 days of the end of a quarter, on a form prescribed by the department a report of the amount of fuel received and sold during the quarter. The report must also contain other information as required by the department.

(2) As used in this section, "dealer" means a dealer who:

(b) offers or advertises to sell, **refine, manufacture**, or store gasoline, aviation gasoline, special fuel, liquefied petroleum gas (LPG), or compressed natural gas (CNG) in this state.

MCA 15-70-301 Definitions. As used in this part, the following definitions apply:

(18) "Special fuel" means those combustible gases and liquids commonly referred to as diesel fuel or any other volatile liquid of less than 46 degrees A.P.I. (American petroleum institute) gravity test, except liquid petroleum gas, when actually sold for use in motor vehicles operating upon the public roads and highways within the state of Montana. The term special fuel includes biodiesel and additives of all types when the additive is mixed or blended into special fuel, regardless of the additive's classifications or uses.

Biodiesel Producer Incentive Information

Montana's licensed biodiesel producers may claim a Montana Fuel Tax Incentive for increases in annual production the first 3 years of production. The tax incentive under this section applies only to Montana tax-paid biodiesel. The production year is the period from July 1 of the current year to June 30 of the succeeding year.

The tax incentive on each gallon of increased biodiesel production over the previous year is 10 cents a gallon for each gallon of increased production. Beginning July 1, 2010, there is no tax incentive.

The tax incentive may be claimed for:

- (a) The first year's total production;
- (b) The production in the second year that exceeds production in the first year;
- and
- (c) The production in the third year that exceeds production in the second year.

The department shall begin payments of the biodiesel tax incentives based on actual production according to the terms of MCA 15-70-601 after production has been verified.