



Montana Department of Transportation  
Motor Fuels Section

2701 Prospect Ave  
PO Box 201001  
Helena, MT 59620-1001  
Phone: (406) 444-7276 FAX: (406) 444-5411 TTY: (406) 444-7696  
[www.mdt.mt.gov](http://www.mdt.mt.gov)

Biodiesel Produced from Waste Vegetable Oil Reporting Form

SECTION I

Name: (print Last, First, Middle)		Calendar Year Ending:
Address		Phone Number:
City	State	Zip Code
Small Biodiesel Production Facility Solid Waste Management System License # (From DEQ)		

See reverse side for instructions and information

SECTION II

DATE OF PRODUCTION	TYPE OF FUEL PRODUCED	GROSS GALLONS
<b>TOTAL GALLONS</b>		
<b>X \$ .0075</b>		
<b>STATE TAX DUE</b> - Multiply total gallons by \$.0075 (\$.0075 cleanup fee)		

Sign below and remit to: Montana Department of Transportation  
Motor Fuels Section  
PO Box 201001  
Helena, MT 59620-1001

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.

# Instructions

## Section I

Complete your name, address, phone number and calendar year for which you are reporting.

**This form is due on or before the February 15.** If February 15 falls on a weekend or holiday, the due date becomes the first business day following February 15.

## Section II

Enter each batch of biodiesel made from waste vegetable oil. Total all gross gallons on the Total Gallons line. Compute amount due by multiplying total gallons by the rate of \$.0075. (Petroleum Storage Cleanup Fee of \$.0075).

Submit signed form to MDT.

**NOTE:** If you sell your product to another person or business you will need to become licensed as a Special Fuel Distributor.

# Information

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

(9) (a) "Distributor" means:

- (i) a person who engages in the business in this state of producing, refining, manufacturing, or compounding special fuel for sale, use, or distribution;
- (ii) an importer who imports special fuel for sale, use, or distribution;
- (iii) a person who engages in the wholesale distribution of special fuel in this state and chooses to become licensed to assume the Montana state special fuel tax liability; and
- (iv) an exporter.

(b) The term does not include a special biodiesel fuel producer who produces biodiesel from waste vegetable oil feedstock in this state for the operation of motor vehicles owned or controlled by the person upon the public roads and highways of the state.

(18) "Special biodiesel fuel producer" means a person who produces less than 2,500 gallons annually of biodiesel fuel from waste vegetable oil feedstock for the operation of motor vehicles owned or controlled by the person upon the public roads and highways of the state.

(21) (a) "Special fuel user" means a person who consumes in this state special fuel for the operation of motor vehicles owned or controlled by the person upon the highways of this state.

(b) The term does not include:

- (i) the U.S. government, a state, a county, an incorporated city or town, or a school district of this state; or
- (ii) a special biodiesel fuel producer who produces biodiesel from waste vegetable oil feedstock for the operation of motor vehicles owned or controlled by the person upon the public roads and highways of the state.

(23) "Waste vegetable oil" means used cooking oil gathered from restaurants or commercial food processors.

**15-70-320. Exemption from special fuel tax.** (1) Subject to the conditions of this section, a special biodiesel fuel producer is exempt from the special fuel tax imposed by [15-70-321](#) on biodiesel produced by the producer from waste vegetable oil feedstock.

(2) This section does not apply to special fuel used for agricultural purposes pursuant to [15-70-362](#).

(3) To qualify for the exemption under this section, the special biodiesel fuel producer shall:

(a) register annually with the department; and

(b) report on the amount of biodiesel produced and used by the producer in a calendar year by February 15 of the succeeding year.