

# Missouri Department of Revenue

## Bulletin: Taxability of Biodiesel

## ATTENTION

All Motor Fuel Tax Licensees

On July 1, 2009, the governor signed into law House Bill 683 which amended the definition of "Diesel Fuel" in Chapter 142, RSMo, to specifically exclude biodiesel commonly referred to as B100, B99.9 and B99 biodiesel. Therefore, the Department will continue to collect motor fuel tax on these products at the time they are blended with diesel fuel for use as a motor fuel or upon delivery into a motor vehicle supply tank. Prior correspondence announcing the anticipated implementation of tax collection at the terminal rack, upon removal from a production facility or upon import into the state for this product should be disregarded.

If you require any additional information, please contact Excise Tax, P. O. Box 300, Jefferson City, MO 65105-0300, telephone (573) 751-2611 during the hours of 8:00 a.m. to 5:00 p.m., or e-mail [excise@dor.mo.gov](mailto:excise@dor.mo.gov).

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