

公开文本

谨呈：

中华人民共和国商务部

中华人民共和国正丙醇产业申请对原产于美国的进口正丙醇所适用的反
补贴措施进行期终复审调查

正丙醇反补贴措施期终复审调查申请书

【附 件】

期终复审申请人：

鲁西化工集团股份有限公司
南京诺奥新材料有限公司

申请人全权代理人：

北京市博恒律师事务所

二〇二五年九月十二日

证据目录和清单

- 附件一： 申请人的营业执照及授权委托书
- 附件二： 律师指派书和律师执业证明
- 附件三： 关于全球正丙醇生产消费情况的说明
- 附件四： 中华人民共和国海关进出口税则，2021 年—2025 年版
- 附件五： 中国正丙醇进出口数据统计
- 附件六： 申请人的财务数据和报表
- 附件七： 美国正丙醇的出口数据统计
- 附件八： 关于补贴利益分摊期的说明
- 附件九： 补贴部分的相关证据
- (1) 联邦政府-当期抵减无形钻井成本项目相关证据
 - (2) 美国化石燃料补贴自我评估报告
 - (3) 联邦政府-按固定比例计提矿源折耗项目相关证据
 - (4) 联邦政府-加速摊销石油和天然气的地测和物探费用项目相关证据
 - (5) 联邦政府-当期抵减固体矿物燃料的勘探和开发费用项目相关证据
 - (6) 联邦政府-“提高石油采收率”项目开支的税收抵免项目相关证据
 - (7) 美国政府财政年度预算分析
 - (8) 联邦政府-化石燃料上市合伙企业的企业所得税免除项目相关证据
 - (9) 联邦政府-天然气输配管道的加速折旧项目相关证据
 - (10) 阿拉斯加州-液化天然气储存设施抵免项目相关证据
 - (11) 阿拉斯加州-降低油气企业的应纳税收入项目相关证据
 - (12) OECD 美国化石燃料补贴情况
 - (13) 阿拉斯加州-油气行业服务支出抵免项目相关证据
 - (14) 阿拉斯加州-州内炼油厂税收抵免项目相关证据
 - (15) 阿拉斯加州-资本性支出抵免项目相关证据
 - (16) 阿拉斯加州-小生产者和新地区的油气开发费用抵免项目相关证据
 - (17) 阿拉斯加州-油气勘探费用抵免项目相关证据
 - (18) 加利福尼亚州-按固定比例计提矿源和其他资源折耗项目相关证据
 - (19) 科罗拉多州-油气井的开采税免除/低产量井的开采税减免项目相关证据
 - (20) 科罗拉多州-科罗拉多州税收收入和支出报告

- (21) 科罗拉多州-从价的石油和天然气开采税抵免项目相关证据
- (22) 科罗拉多州-油气工人的职业税免除项目相关证据
- (23) 科罗拉多州-矿业资产减值计算财产税补贴项目相关证据
- (24) 路易斯安那州-免征营业税项目相关证据
- (25) 路易斯安那州税收补贴预算
- (26) 路易斯安那州-钻机 / 钻机修理及材料免征营业税项目相关证据
- (27) 路易斯安那州-按固定比例计提折耗项目相关证据
- (28) 路易斯安那州-开采税减免项目相关证据
- (29) 路易斯安那州-以石油运输费用扣减开采税项目相关证据
- (30) 路易斯安那州-免征三次开油的开采税项目相关证据
- (31) 北达科他州-免征天然气总产量税和石油开采税项目相关证据
- (32) 北达科他州-营业税减免项目相关证据
- (33) 俄克拉何马州-免征提高采收率用电的营业税项目相关证据
- (34) 俄克拉何马州税收补贴报告
- (35) 俄克拉何马州-以降硫支出扣减应纳税收入项目相关证据
- (36) 俄克拉何马州-当期抵减新炼油厂的全部投资项目相关证据
- (37) 俄克拉何马州-增产的总产量税退税/提高石油采收率扣减项目相关证据
- (38) 宾夕法尼亚州-免征资源租赁的不动产转让税项目相关证据
- (39) 得克萨斯州-免征油气设备的营业税项目相关证据
- (40) 得克萨斯州税收补贴预算
- (41) 得克萨斯州-免征油气开采税项目相关证据
- (42) 怀俄明州-运输钻机/油井服务/三次采油用二氧化碳免征营业税项目相关证据
- (43) 直接补贴-美国能源部研发补贴项目相关证据
- (44) 直接补贴-美国进出口银行的出口信贷项目相关证据
- (45) 直接补贴-得克萨斯州大型投资企业的不动产税减免项目相关证据
- (46) 直接补贴-“得克萨斯企业基金”赠款项目相关证据

附件九：补贴部分的相关证据

(11) 阿拉斯加州 - 降低油气企业的应纳税收入项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 55. Oil and Gas Production Tax and Oil Surcharge

Article 1. Oil and Gas Production Tax.

Sec. 43.55.160. Determination of production tax value of oil and gas

Universal Citation:

AK Stat § 43.55.160 (2024) ○

[◀ Previous](#)

[Next ▶](#)

(a) For oil and gas produced before January 1, 2022, except as provided in (b), (f), and (g) of this section, for the purposes of

(1) AS 43.55.011(e)(1) and (2), the annual production tax value of taxable oil, gas, or oil and gas produced during a calendar year in a category for which a separate annual production tax value is required to be calculated under this paragraph is the gross value at the point of production of that oil, gas, or oil and gas taxable under AS 43.55.011(e), less the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the oil, gas, or oil and gas in that category produced by the producer during the calendar year, as adjusted under AS 43.55.170; a separate annual production tax value shall be calculated for

(A) oil and gas produced from leases or properties in the state that include land north of 68 degrees North latitude, other than gas produced before 2022 and used in the state;

(B) oil and gas produced from leases or properties in the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude and that qualifies for a tax credit under AS 43.55.024(a) and (b); this subparagraph does not apply to

(i) gas produced before 2022 and used in the state; or

(ii) oil and gas subject to AS 43.55.011(p);

(C) oil produced before 2022 from each lease or property in the Cook Inlet sedimentary basin;

(D) gas produced before 2022 from each lease or property in the Cook Inlet sedimentary basin;

(E) gas produced before 2022 from each lease or property in the state outside the Cook Inlet sedimentary basin and used in the state, other than gas subject to AS 43.55.011(p);

(F) oil and gas subject to AS 43.55.011(p) produced from leases or properties in the state;

(G) oil and gas produced from leases or properties in the state no part of which is north of 68 degrees North latitude, other than oil or gas described in (B), (C), (D), (E), or (F) of this paragraph;

(2) AS 43.55.011(g), for oil and gas produced before January 1, 2014, the monthly production tax value of the taxable

(A) oil and gas produced during a month from leases or properties in the state that include land north of 68 degrees North latitude is the gross value at the point of production of the oil and gas taxable under AS 43.55.011(e) and produced by the producer from those leases or properties, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the oil and gas produced by the producer from those leases or properties, as adjusted under AS 43.55.170; this subparagraph does not apply to gas subject to AS 43.55.011(o);

(B) oil and gas produced during a month from leases or properties in the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, is the gross value at the point of production of the oil and gas taxable under AS 43.55.011(e) and produced by the producer from those leases or properties, less 1/12 of the producer's lease

expenditures under AS 43.55.165 for the calendar year applicable to the oil and gas produced by the producer from those leases or properties, as adjusted under AS 43.55.170; this subparagraph does not apply to gas subject to AS 43.55.011(o);

(C) oil produced during a month from a lease or property in the Cook Inlet sedimentary basin is the gross value at the point of production of the oil taxable under AS 43.55.011(e) and produced by the producer from that lease or property, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the oil produced by the producer from that lease or property, as adjusted under AS 43.55.170;

(D) gas produced during a month from a lease or property in the Cook Inlet sedimentary basin is the gross value at the point of production of the gas taxable under AS 43.55.011(e) and produced by the producer from that lease or property, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to the gas produced by the producer from that lease or property, as adjusted under AS 43.55.170;

(E) gas produced during a month from a lease or property outside the Cook Inlet sedimentary basin and used in the state is the gross value at the point of production of that gas taxable under AS 43.55.011(e) and produced by the producer from that lease or property, less 1/12 of the producer's lease expenditures under AS 43.55.165 for the calendar year applicable to that gas produced by the producer from that lease or property, as adjusted under AS 43.55.170.

(b) A production tax value calculated under this section may not be less than zero.

(c) Notwithstanding any contrary provision of AS 43.55.150, for purposes of calculating a monthly production tax value under (a)(2) of this section, the gross value at the point of production of the oil and gas is calculated under regulations adopted by the department that provide for using an appropriate monthly share of the producer's costs of transportation for the calendar year.

(d) Irrespective of whether a producer produces taxable oil or gas during a calendar year or month, the producer is considered to have generated a positive production tax value if a calculation described in (a) of this section yields a positive number because the producer's adjusted lease expenditures for a calendar year under AS 43.55.165 and 43.55.170 are less than zero as a result of the producer's receiving a payment or credit under AS 43.55.170. An explorer that has obtained a transferable tax credit certificate under AS 43.55.023(d) for the amount of a tax credit under former AS 43.55.023(b) is considered a producer, subject to the tax levied by AS 43.55.011(e), to the extent that the explorer generates a positive

production tax value as the result of the explorer's receiving a payment or credit under AS 43.55.170.

(e) Any adjusted lease expenditures under AS 43.55.165 and 43.55.170 incurred to explore for, develop, or produce oil or gas from a lease or property outside the Cook Inlet sedimentary basin that would otherwise be deductible by a producer in a calendar year but whose deduction would cause an annual production tax value calculated under (a)(1) or (h) of this section of taxable oil or gas produced during the calendar year to be less than zero may be used to establish a carried-forward annual loss under AS 43.55.165(a)(3). A reduction under (f) or (g) of this section must be added back to the calculation of production tax values for that calendar year before the determination of a carried-forward annual loss under this subsection. However, the department shall provide by regulation a method to ensure that, for a period for which a producer's tax liability is limited by AS 43.55.011(o) or (p), any adjusted lease expenditures under AS 43.55.165 and 43.55.170 that would otherwise be deductible by a producer for that period but whose deduction would cause a production tax value calculated under (a)(1)(E) or (F) or (h)(3) of this section to be less than zero are accounted for as though the adjusted lease expenditures had first been used as deductions in calculating the production tax values of oil or gas subject to any of the limitations under AS 43.55.011(o) or (p) that have positive production tax values so as to reduce the tax liability calculated without regard to the limitation to the maximum amount provided for under the applicable provision of AS 43.55.011(o) or (p). Only the amount of those adjusted lease expenditures remaining after the accounting provided for under this subsection may be used to establish a carried-forward annual loss under AS 43.55.165(a)(3). In this subsection, "producer" includes "explorer."

(f) On and after January 1, 2014, in the calculation of an annual production tax value of a producer under (a)(1)(A) or (h)(1) of this section, the gross value at the point of production of oil or gas produced from a lease or property north of 68 degrees North latitude meeting one or more of the following criteria is reduced by 20 percent: (1) the oil or gas is produced from a lease or property that does not contain a lease that was within a unit on January 1, 2003; (2) the oil or gas is produced from a participating area established after December 31, 2011, that is within a unit formed under AS 38.05.180(p) before January 1, 2003, if the participating area does not contain a reservoir that had previously been in a participating area established before December 31, 2011; (3) the oil or gas is produced from acreage that was added to an existing participating area by the Department of Natural Resources on and after January 1, 2014, and the producer demonstrates to the department that the volume of oil or gas produced is from acreage added to an existing participating area. This subsection does not apply to gas produced before 2022 that is used in the state or to gas produced on

and after January 1, 2022. For oil and gas first produced from a lease or property after December 31, 2016, a reduction allowed under this subsection applies from the date of commencement of regular production of oil and gas from that lease or property and expires after three years, consecutive or nonconsecutive, in which the average annual price per barrel for Alaska North Slope crude oil for sale on the United States West Coast is more than \$70 or after seven years, whichever occurs first. For oil and gas first produced from a lease or property before January 1, 2017, a reduction allowed under this subsection expires on the earlier of January 1, 2023, or January 1 following three years, consecutive or nonconsecutive, in which the average annual price per barrel for Alaska North Slope crude oil for sale on the United States West Coast is more than \$70. The Alaska Oil and Gas Conservation Commission shall determine the commencement of regular production of oil and gas for purposes of this subsection. A reduction under this subsection may not reduce the gross value at the point of production below zero. In this subsection, “participating area” means a reservoir or portion of a reservoir producing or contributing to production as approved by the Department of Natural Resources.

(g) On and after January 1, 2014, in addition to the reduction under (f) of this section, in the calculation of an annual production tax value of a producer under (a)(1)(A) or (h)(1) of this section, the gross value at the point of production of oil or gas produced from a lease or property north of 68 degrees North latitude that does not contain a lease that was within a unit on January 1, 2003, is reduced by 10 percent if the oil or gas is produced from a unit made up solely of leases that have a royalty share of more than 12.5 percent in amount or value of the production removed or sold from the lease as determined under AS 38.05.180(f). This subsection does not apply if the royalty obligation for one or more of the leases in the unit has been reduced to 12.5 percent or less under AS 38.05.180(j) for all or part of the calendar year for which the annual production tax value is calculated. This subsection does not apply to gas produced before 2022 that is used in the state or to gas produced on and after January 1, 2022. For oil and gas first produced from a lease or property after December 31, 2016, a reduction allowed under this subsection applies from the date of commencement of regular production of oil and gas from that lease or property and expires after three years, consecutive or nonconsecutive, in which the average annual price per barrel for Alaska North Slope crude oil for sale on the United States West Coast is more than \$70 or after seven years, whichever occurs first. For oil and gas first produced from a lease or property before January 1, 2017, a reduction allowed under this subsection expires on the earlier of January 1, 2023, or January 1 following three years, consecutive or nonconsecutive, in which the average annual price per barrel for Alaska North Slope crude oil for sale on the United States West Coast is more than \$70. The Alaska Oil and Gas Conservation Commission shall determine the commencement of regular production for

purposes of this subsection. A reduction under this subsection may not reduce the gross value at the point of production below zero.

(h) For oil produced on and after January 1, 2022, except as provided in (b), (f), and (g) of this section, for the purposes of AS 43.55.011(e)(3), the annual production tax value of oil taxable under AS 43.55.011(e) produced by a producer during a calendar year

(1) from leases or properties in the state that include land north of 68 degrees North latitude is the gross value at the point of production of that oil, less the producer's lease expenditures under AS 43.55.165 for the calendar year incurred to explore for, develop, or produce oil and gas deposits located in the state north of 68 degrees North latitude or located in leases or properties in the state that include land north of 68 degrees North latitude, as adjusted under AS 43.55.170;

(2) before or during the last calendar year under AS 43.55.024(b) for which the producer could take a tax credit under AS 43.55.024(a), from leases or properties in the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, other than leases or properties subject to AS 43.55.011(p), is the gross value at the point of production of that oil, less the producer's lease expenditures under AS 43.55.165 for the calendar year incurred to explore for, develop, or produce oil and gas deposits located in the state outside the Cook Inlet sedimentary basin and south of 68 degrees North latitude, other than oil and gas deposits located in a lease or property that includes land north of 68 degrees North latitude or that is subject to AS 43.55.011(p) or, before January 1, 2027, from which commercial production has not begun, as adjusted under AS 43.55.170;

(3) from leases or properties subject to AS 43.55.011(p) is the gross value at the point of production of that oil, less the producer's lease expenditures under AS 43.55.165 for the calendar year incurred to explore for, develop, or produce oil and gas deposits located in leases or properties subject to AS 43.55.011(p) or, before January 1, 2027, located in leases or properties in the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude from which commercial production has not begun, as adjusted under AS 43.55.170;

(4) from leases or properties in the state no part of which is north of 68 degrees North latitude, other than leases or properties subject to (2) or (3) of this subsection, is the gross value at the point of production of that oil less the producer's lease expenditures under AS 43.55.165 for the calendar year incurred to explore for, develop, or produce oil and gas deposits located in the state south of 68 degrees North latitude, other than oil and gas deposits located in a lease or property in the state that includes land north of 68 degrees

North latitude, and excluding lease expenditures that are deductible under (2) or (3) of this subsection or would be deductible under (2) or (3) of this subsection if not prohibited by (b) of this section, as adjusted under AS 43.55.170; a separate annual production tax value shall be calculated for

(A) oil produced from each lease or property in the Cook Inlet sedimentary basin;

(B) oil produced from each lease or property outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, other than leases or properties subject to (3) of this subsection.

转到以前的版本 之 本节



2024 年阿拉斯加法规 第 43 章。收入和税收 第 55 章。石油和天然气生产税和石油附加费 第 1 条。石油和天然气生产税。 第 43.55.160 节。石油和天然气生产税价值的确定

普遍引用：

AK Stat § 43.55.160 （2024） 

◀ 以前

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（a）对于 2022 年 1 月 1 日之前生产的石油和天然气，除非本节（b）、（f）和（g）中规定，但出于以下目的：

（1）AS 43.55.011（e）（1）和（2），在一个日历年内生产的应税石油、天然气或石油和天然气的年度生产税价值，在根据本款要求单独计算年度生产税值的类别中，应税石油、天然气或石油和天然气的年度生产税值是根据 AS 43.55.011（e）应税的石油、天然气或石油和天然气生产点的总价值，减去生产商根据 AS 43.55.165 在日历年内适用于生产商在日历年内生产的该类别的石油、天然气或石油和天然气的日历年的租赁支出，根据 AS 43.55.170 进行调整；应单独计算年度生产税值

（A）由该州的租约或财产生产的石油和天然气，包括北纬 68 度以北的土地，但 2022 年之前生产并在该州使用的天然气除外；

(B) 库克湾沉积盆地以外的州内租约或财产生产的石油和天然气，其中任何部分均位于北纬 68 度以北，并且有资格根据 AS 43.55.024 (a) 和 (b) 获得税收抵免;本款不适用于

(i) 2022 年之前生产并在该州使用的天然气; 或

(ii) 受 AS 43.55.011 (p) 约束的石油和天然气;

(C) 2022 年之前从库克湾沉积盆地的每项租约或财产生产的石油;

(D) 2022 年之前库克湾沉积盆地的每项租约或财产生产的天然气;

(E) 2022 年之前从库克湾沉积盆地以外的该州的每项租约或财产生产并在该州使用的天然气，但受 AS 43.55.011 (p) 约束的天然气除外;

(F) 受 AS 43.55.011 (p) 约束的石油和天然气，由该州的租约或财产生产;

(G) 本段 (B)、(C)、(D)、(E) 或 (F) 中描述的石油或天然气除外，该州的租约或财产生产的石油和天然气，其中任何部分都不在北纬 68 度以北;

(2) AS 43.55.011 (g)，对于2014年1月1日之前生产的油气，应纳税的月生产税值

(A) 该州包括北纬 68 度以北的土地的租约或财产在一个月生产的石油和天然气是根据 AS 43.55.011 (e) 应税并由生产商从这些租约或财产中生产的石油和天然气生产点的总价值，减去生产商根据 AS 43.55.165 适用于生产商从这些租约或财产生产的石油和天然气的日历年租赁支出的 1/12，根据 AS 43.55.170 进行调整;本款不适用于受 AS 43.55.011 (o) 约束的天然气;

(B) 库克湾沉积盆地以外该州的租约或财产在一个月生产的石油和天然气，其中没有部分位于北纬 68 度以北，是根据 AS 43.55.011 (e) 应纳税的石油和天然气生产点的总价值，由生产商从这些租约或财产中生产，减去 AS 43.55.165 项下适用于生产商从这些租赁或财产生产的石油和天然气的日历年租赁支出的 1/12，根据 AS 43.55.170 进行调整;本款不适用于受 AS 43.55.011 (o) 约束的天然气;

(C) 库克湾沉积盆地的租约或财产在一个月生产的石油是根据 AS 43.55.011 (e) 应税的石油生产点的总价值，并由生产商从该租约或财产中生产，减去生产商根据 AS 43.55.165 适用于生产商从该租约或财产生产的石油的日历年租赁支出的 1/12，根据 AS 43.55.170 进行调整;

(D) 库克湾沉积盆地的租约或财产在一个月生产的天然气是根据 AS 43.55.011 (e) 应税的天然气生产点的总价值，并由生产商从该租约或财产中生产，减去生产商根据 AS

43.55.165 适用于生产商从该租约或财产生产的天然气的日历年租赁支出的 1/12，根据 AS 43.55.170 进行调整；

(E) 库克湾沉积盆地以外的租约或财产在一个月內生产并在该州使用的天然气是根据 AS 43.55.011 (e) 应税的该天然气生产点的总价值，并由生产商从该租约或财产中生产，减去生产商根据 AS 43.55.165 适用于生产商从该租约中生产的天然气的日历年租赁支出的 1/12，或根据 AS 43.55.170 调整的财产。

(b) 根据本节计算的生产税价值不得小于零。

(c) 尽管 AS 43.55.150 有任何相反的规定，但为了根据本节 (a) (2) 计算每月生产税价值，石油和天然气生产点的总价值是根据该部门通过的法规计算的，该法规规定使用生产商日历年运输成本的适当每月份额。

(d) 无论生产商是否在一个日历年或一个月內生产应税石油或天然气，如果本节 (a) 中描述的计算产生正数，则该生产商被视为产生了正的生产税值，因为生产商根据 AS 43.55.165 和 43.55.170 在日历年调整后的租赁支出小于零，这是由于生产商根据 AS 43.55.170 收到付款或抵免的结果。根据 AS 43.55.023 (d) 获得可转让税收抵免证书的勘探商，根据前 AS 43.55.023 (b) 获得税收抵免金额，被视为生产商，需缴纳 AS 43.55.011 (e) 征收的税款，前提是勘探商因勘探商收到 AS 43.55.170 规定的付款或抵免而产生正生产税值。

(e) 根据 AS 43.55.165 和 43.55.170 从库克湾沉积盆地以外的租约或财产中勘探、开发或生产石油或天然气而产生的任何调整后的租赁支出，否则生产商可以在一个日历年內扣除，但其扣除将导致根据本节 (a) (1) 或 (h) 计算的日历年內生产的应税石油或天然气的年度生产税价值减少根据 AS 43.55.165 (a) (3)，零可用于确定结转年度损失。在根据本款确定结转年度亏损之前，必须将本节 (f) 或 (g) 项下的减免加回该日历年內的生产税值计算中。但是，该部门应通过法规提供一种方法，以确保在生产者的纳税义务受 AS 43.55.011 (o) 或 (p) 限制的期间內，根据 AS 43.55.165 和 43.55.170 进行的任何调整后的租赁支出，否则生产者可以在该期间扣除，但其扣除将导致根据本节 (a) (1) (E) 或 (F) 或 (h) (3) 计算的生产税价值低于零的计算方式就好像调整后的租赁支出首先被用作计算石油或天然气生产税值的扣除额，但受 AS 43.55.011 (o) 或 (p) 项下的任何限制，这些限制具有正的生产税值，以减少计算的纳税义务，而不考虑 AS 43.55.011 (o) 或 (p) 适用条款规定的最高金额。只有本款规定的会计处理后剩余的调整后租赁支出金额才能用于根据 AS 43.55.165 (a) (3) 确定结转年度亏损。在本小节中，“生产者”包括“浏览器”。

(f) 在 2014 年 1 月 1 日及之后，在根据本节 (a) (1) (A) 或 (h) (1) 计算生产商的年度生产税价值时，从北纬 68 度以北的租赁或财产生产的石油或天然气生产点的总价值

减少 20% 以下标准：（1）石油或天然气是由不包含 2003 年 1 月 1 日单位内租约的租约或财产生产的；（2）石油或天然气生产自 2011 年 12 月 31 日之后建立的参与区域，即在 2003 年 1 月 1 日之前根据 AS 38.05.180（p）组建的单元内，如果参与区域不包含以前位于 2011 年 12 月 31 日之前建立的参与区域中的油藏；（3）石油或天然气的生产面积来自自然资源部在 2014 年 1 月 1 日及之后添加到现有参与区域的面积，并且生产商向该部门证明生产的石油或天然气量来自添加到现有参与区域的面积。本小节不适用于 2022 年之前生产且在该州使用的天然气或 2022 年 1 月 1 日及之后生产的天然气。对于 2016 年 12 月 31 日之后首次从租约或财产生产的石油和天然气，本款允许的减免适用于从该租约或财产开始定期生产石油和天然气之日起，并在连续或非连续三年后到期，其中在美国西海岸出售的阿拉斯加北坡原油每桶平均年价格超过 70 美元或之后七年，以先到者为准。对于在 2017 年 1 月 1 日之前首次从租赁或财产中生产的石油和天然气，本款允许的减价将于 2023 年 1 月 1 日或连续或非连续三年后的 1 月 1 日（以较早者为准）到期，其中在美国西海岸出售的阿拉斯加北坡原油每桶平均年价格超过 70 美元。阿拉斯加石油和天然气保护委员会应为本款的目的决定是否开始定期生产石油和天然气。根据本款进行的减少不得将生产点的总价值降至零以下。在本小节中，“参与区域”是指经自然资源部批准生产或促进生产的水库或水库的一部分。

（g）在 2014 年 1 月 1 日及之后，除了根据本节（f）项下减少外，在计算本节（a）（1）（A）或（h）（1）项下生产商的年度生产税值时，从北纬 68 度以北的租约或财产生产的石油或天然气生产点的总价值不包含位于如果石油或天然气是由仅由租约组成的单位生产的，而该租约的特许权使用费份额超过根据 AS 38.05.180（f）从租约中删除或出售的产量的 12.5% 以上，则 2003 年 1 月 1 日减少 10%。如果根据 AS 38.05.180（j）在计算年度生产税值的全部或部分日历年中，单位中一项或多项租赁的特许权使用费义务已减少至 12.5% 或更低，则本款不适用。本小节不适用于 2022 年之前生产且在该州使用的天然气或 2022 年 1 月 1 日及之后生产的天然气。对于 2016 年 12 月 31 日之后首次从租约或财产生产的石油和天然气，本款允许的减免适用于从该租约或财产开始定期生产石油和天然气之日起，并在连续或非连续三年后到期，其中在美国西海岸出售的阿拉斯加北坡原油每桶平均年价格超过 70 美元或之后七年，以先到者为准。对于在 2017 年 1 月 1 日之前首次从租赁或财产中生产的石油和天然气，本款允许的减价将于 2023 年 1 月 1 日或连续或非连续三年后的 1 月 1 日（以较早者为准）到期，其中在美国西海岸出售的阿拉斯加北坡原油每桶平均年价格超过 70 美元。阿拉斯加石油和天然气保护委员会应为本款的目的决定是否开始正常生产。根据本款进行的减少不得将生产点的总价值降至零以下。

（h）对于 2022 年 1 月 1 日及之后生产的石油，除本节（b）、（f）和（g）中规定外，就 AS 43.55.011（e）（3）而言，生产商在一个日历年内生产的根据 AS 43.55.011（e）应纳税的石油的年度生产税价值

（1）来自该州包括北纬 68 度以北土地的租约或财产是该石油生产点的总价值，减去生产商根据 AS 43.55.165 在日历年勘探、开发或生产位于北纬 68 度以北的州或位于该州包括北

部土地的租约或财产中发生的租赁支出北纬 68 度，根据 AS 43.55.170 调整；

（2）根据 AS 43.55.024（b）的最后一个日历年之前或期间，生产商可以根据 AS 43.55.024（a）从库克湾沉积盆地以外的州的租约或财产中获得税收抵免，其中任何部分都不在北纬 68 度以北，但受 AS 43.55.011（p）约束的租约或财产除外，是该石油生产点的总价值，减去生产商根据 AS 43.55.165 在日历年勘探、开发或生产位于库克湾沉积盆地以外和北纬 68 度以南的石油和天然气矿床所发生的租赁支出，但位于包括北纬 68 度以北的土地或受 AS 43.55.011（p）的约束，或在 2027 年 1 月 1 日之前，尚未开始商业生产，根据 AS 43.55.170 进行调整；

（3）受 AS 43.55.011（p）约束的租赁或财产是该石油生产点的总价值，减去生产商根据 AS 43.55.165 在日历年勘探、开发或生产石油和天然气矿床所发生的租赁支出，这些费用位于受 AS 43.55.011（p）约束的租赁或财产中，或者，在 2027 年 1 月 1 日之前，位于库克湾沉积盆地以外的该州的租约或房产中，其中没有部分位于北纬 68 度以北，尚未开始商业生产，根据 AS 43.55.170 进行调整；

（4）除本款第（2）或（3）项规定的租约或财产外，该州没有部分位于北纬 68 度以北的租约或财产中，为该石油生产点的总价值减去生产商根据 AS 43.55.165 在勘探日历年产生的租赁支出，开发或生产位于北纬 68 度以南的州的石油和天然气矿床，但位于该州的租约或财产中的石油和天然气矿床除外，其中包括北纬 68 度以北的土地，不包括根据本小节

（2）或（3）可扣除的租赁支出，如果本节（b）未禁止，则根据本小节（2）或（3）可扣除的租赁支出，根据 AS 43.55.170 进行调整；应单独计算年度生产税值

（A）库克湾沉积盆地的每项租约或财产生产的石油；

（B）库克湾沉积盆地以外的每项租约或财产生产的石油，其任何部分均位于北纬 68 度以北，但受本款第（3）项约束的租约或财产除外。

(12) OECD 美国化石燃料补贴情况

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period					2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States			
Support mechanism: Tax expenditure							
Institutional sector: Total economy > General government > State government							
Sales Tax Exemption for Electricity Used in Enhanced Oil Recovery	Total						
Sales Tax Exemption for Electricity Used in Enhanced Oil Recovery	• Beneficiary						
Sales Tax Exemption for Electricity Used in Enhanced Oil Recovery	• • Producer Support Estimate	Extraction or mining stage	End-use electricity	United States			
Sales Tax Exemption for Electricity Used in Enhanced Oil Recovery	• • Producer Support Estimate	Extraction or mining stage	End-use electricity	• Oklahoma	..	..	..
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	Total						
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	• Beneficiary						
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• North Dakota	..	..	..
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Gas Gross Production Tax Exemptions + Oil Extraction Tax Exemptions	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• North Dakota	..	..	..
Severance-Tax Exemption for Stripper Wells	Total						
Severance-Tax Exemption for Stripper Wells	• Beneficiary						
Severance-Tax Exemption for Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Severance-Tax Exemption for Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Severance-Tax Exemption for Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Colorado	..	..	..
Severance-Tax Exemption for Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Severance-Tax Exemption for Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Colorado	..	..	..
Severance-Tax Oil and Gas Ad Valorem Credit	Total						
Severance-Tax Oil and Gas Ad Valorem Credit	• Beneficiary						
Severance-Tax Oil and Gas Ad Valorem Credit	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Severance-Tax Oil and Gas Ad Valorem Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Severance-Tax Oil and Gas Ad Valorem Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Colorado	108,322,827	113,071,700	122,130,100
Severance-Tax Oil and Gas Ad Valorem Credit	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Severance-Tax Oil and Gas Ad Valorem Credit	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Colorado	285,500,336	298,016,671	321,891,383
LNG Storage Facility Credit	Total						
LNG Storage Facility Credit	• Beneficiary						
LNG Storage Facility Credit	• • Producer Support Estimate	Transportation of fossil fuels (e.g., through pipelines) and	Natural Gas	United States			
LNG Storage Facility Credit	• • Producer Support Estimate	Transportation of fossil fuels (e.g., through pipelines) and bulk storage	Natural Gas	• Alaska	..	..	..
Gross Value Reduction	Total						
Gross Value Reduction	• Beneficiary						
Gross Value Reduction	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Gross Value Reduction	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Gross Value Reduction	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Alaska	16,210,843	16,211,670	15,814,386
Gross Value Reduction	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Gross Value Reduction	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Alaska	6,994,157	6,994,514	6,823,106
Oil and Gas Industry Service Expenditures Credit	Total						
Oil and Gas Industry Service Expenditures Credit	• Beneficiary						

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period						2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States				
Support mechanism: Tax expenditure								
Institutional sector: Total economy > General government > State government								
Oil and Gas Industry Service Expenditures Credit	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Oil and Gas Industry Service Expenditures Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Oil and Gas Industry Service Expenditures Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Alaska	..	..	..	..
Oil and Gas Industry Service Expenditures Credit	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Oil and Gas Industry Service Expenditures Credit	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Alaska	..	..	..	..
Sales Tax Exemption for Oil & Gas Equipment	Total							
Sales Tax Exemption for Oil & Gas Equipment	• Beneficiary							
Sales Tax Exemption for Oil & Gas Equipment	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Sales Tax Exemption for Oil & Gas Equipment	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Sales Tax Exemption for Oil & Gas Equipment	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Texas	18,630,444	20,880,498	70,021,669	
Sales Tax Exemption for Oil & Gas Equipment	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Sales Tax Exemption for Oil & Gas Equipment	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Texas	22,769,556	25,519,502	85,578,331	
In-State Refinery Tax Credit	Total							
In-State Refinery Tax Credit	• Beneficiary							
In-State Refinery Tax Credit	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
In-State Refinery Tax Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
In-State Refinery Tax Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Alaska	..	..	..	..
Severance-Tax Reductions for Low-Volume Wells	Total							
Severance-Tax Reductions for Low-Volume Wells	• Beneficiary							
Severance-Tax Reductions for Low-Volume Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Severance-Tax Reductions for Low-Volume Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Severance-Tax Reductions for Low-Volume Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Colorado	..	..	..	..
Severance-Tax Reductions for Low-Volume Wells	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Severance-Tax Reductions for Low-Volume Wells	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Colorado	..	..	..	..
Severance-Tax Exemption for Low-Volume Oil-Shale Production	Total							
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• Beneficiary							
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Colorado	..	..	..	..
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	United States				
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	• Colorado	..	..	..	..
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Severance-Tax Exemption for Low-Volume Oil-Shale Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Colorado	..	..	..	..
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	Total							
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• Beneficiary							
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Colorado	..	..	..	..

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period						2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States				
Support mechanism: Tax expenditure								
Institutional sector: Total economy > General government > State government								
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	United States				
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	• Colorado	..	..	..	..
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Occupational-Privilege-Tax Exemption for Oil and Gas Workers	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Colorado	..	..	..	..
Reduced Value for Certain Mineral Properties	Total							
Reduced Value for Certain Mineral Properties	• Beneficiary							
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Colorado	..	..	..	..
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States				
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• Colorado	..	..	..	..
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Reduced Value for Certain Mineral Properties	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Colorado	..	..	..	..
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	Total							
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	• Beneficiary							
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	2,393	7,586	15,665	
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Sales-Tax Exclusion for Installation of Board Roads in Oil-fields	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	42,868	135,916	280,677	
Sales-Tax Exclusion on Drilling Rigs	Total							
Sales-Tax Exclusion on Drilling Rigs	• Beneficiary							
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	..	..	..	..
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States				
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• Louisiana	..	..	..	..
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Sales-Tax Exclusion on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	..	..	..	..
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	Total							
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	• Beneficiary							
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	4,452,670	8,583,017	13,256,803	
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period					2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States			
Support mechanism: Tax expenditure							
Institutional sector: Total economy > General government > State government							
Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	248, 509	479, 029	739, 879
Cost of Complying with Sulphur Regulations	Total						
Cost of Complying with Sulphur Regulations	• Beneficiary						
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Oklahoma	..	..	..
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States			
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• Oklahoma	..	..	..
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Cost of Complying with Sulphur Regulations	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Oklahoma	..	..	..
Full Expensing of Capital Investments in Qualified New Refinery Capacity	Total						
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• Beneficiary						
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Oklahoma	..	..	..
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States			
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	• Oklahoma	..	..	..
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Full Expensing of Capital Investments in Qualified New Refinery Capacity	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Oklahoma	..	..	..
Realty-Transfer Tax Exemption for Resource Leases	Total						
Realty-Transfer Tax Exemption for Resource Leases	• Beneficiary						
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	Coal				
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Anthracite	United States			
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Anthracite	• Pennsylvania	..	..	..
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Coking Coal	United States			
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Coking Coal	• Pennsylvania	..	..	..
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Other	United States			
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Other	• Pennsylvania	..	..	..
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Pennsylvania	..	..	..
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Realty-Transfer Tax Exemption for Resource Leases	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Pennsylvania	..	..	..
Sales-Tax Exemption for Transporting Drilling Rigs	Total						
Sales-Tax Exemption for Transporting Drilling Rigs	• Beneficiary						
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Wyoming	..	..	..
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States			
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• Wyoming	..	..	..
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Sales-Tax Exemption for Transporting Drilling Rigs	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Wyoming	..	..	..

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period						2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States				
Support mechanism: Tax expenditure								
Institutional sector: Total economy > General government > State government								
Sales-Tax Exemption for Certain Well Services	Total							
Sales-Tax Exemption for Certain Well Services	• Beneficiary							
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Wyoming	..	..	..	
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States				
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• Wyoming	..	..	..	
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Sales-Tax Exemption for Certain Well Services	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Wyoming	..	..	..	
Qualified Capital Expenditure Credit	Total							
Qualified Capital Expenditure Credit	• Beneficiary							
Qualified Capital Expenditure Credit	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Qualified Capital Expenditure Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Qualified Capital Expenditure Credit	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Alaska	43,312,746	129,239,644	241,713,064	
Qualified Capital Expenditure Credit	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Qualified Capital Expenditure Credit	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Alaska	18,687,254	55,760,356	104,286,936	
Sales-Tax Exemption for CO2 Used in Tertiary Production	Total							
Sales-Tax Exemption for CO2 Used in Tertiary Production	• Beneficiary							
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Wyoming	..	..	..	
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States				
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• Wyoming	..	..	..	
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Sales-Tax Exemption for CO2 Used in Tertiary Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Wyoming	..	..	..	
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	Total							
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• Beneficiary							
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	Petroleum					
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States				
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• North Dakota	..	..	..	
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	United States				
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas Liquids	• North Dakota	..	..	..	
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States				
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• North Dakota	..	..	..	
Sales tax exemption for oil	Total							
Sales tax exemption for oil	• Beneficiary							
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	Petroleum					
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	• Crude Oil	United States				
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	• Crude Oil	• North Dakota	..	..	..	
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	• Natural Gas	United States				
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	• Natural Gas	• North Dakota	..	..	..	

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period					2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States			
Support mechanism: Tax expenditure							
Institutional sector: Total economy > General government > State government							
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	Natural Gas	United States			
Sales tax exemption for oil	• • Producer Support Estimate	Refining or processing stage	Natural Gas	• North Dakota	..	..	..
Development Credit for Small Producers and New Areas (Small Producer Credit)	Total						
Development Credit for Small Producers and New Areas (Small Producer Credit)	• Beneficiary						
Development Credit for Small Producers and New Areas (Small Producer Credit)	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Development Credit for Small Producers and New Areas (Small Producer Credit)	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Development Credit for Small Producers and New Areas (Small Producer Credit)	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Alaska	..	..	..
Development Credit for Small Producers and New Areas (Small Producer Credit)	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Development Credit for Small Producers and New Areas (Small Producer Credit)	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Alaska	..	..	..
Sales tax exemption for CO2 used for enhance oil	Total						
Sales tax exemption for CO2 used for enhance oil	• Beneficiary						
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• North Dakota	..	..	..
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	United States			
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	• Natural Gas	• North Dakota	..	..	..
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Sales tax exemption for CO2 used for enhance oil	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• North Dakota	..	..	..
Sales tax exemption for natural gas	Total						
Sales tax exemption for natural gas	• Beneficiary						
Sales tax exemption for natural gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Sales tax exemption for natural gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• North Dakota	..	..	..
Alternative Credit for Exploration	Total						
Alternative Credit for Exploration	• Beneficiary						
Alternative Credit for Exploration	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Alternative Credit for Exploration	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Alternative Credit for Exploration	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Alaska	..	..	..
Alternative Credit for Exploration	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Alternative Credit for Exploration	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Alaska	..	..	..
Percentage Depletion of Mineral and Other Resources	Total						
Percentage Depletion of Mineral and Other Resources	• Beneficiary						
Percentage Depletion of Mineral and Other Resources	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Percentage Depletion of Mineral and Other Resources	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Percentage Depletion of Mineral and Other Resources	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• California	6,701,096	6,880,068	6,905,221
Percentage Depletion of Mineral and Other Resources	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Percentage Depletion of Mineral and Other Resources	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• California	1,590,842	1,444,573	1,449,855
Excess of Percentage over Cost Depletion	Total						
Excess of Percentage over Cost Depletion	• Beneficiary						
Excess of Percentage over Cost Depletion	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Excess of Percentage over Cost Depletion	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Excess of Percentage over Cost Depletion	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	..	..	..
Excess of Percentage over Cost Depletion	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Excess of Percentage over Cost Depletion	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	..	..	..
Natural Gas Severance Tax Suspension for Horizontal	Total						
Natural Gas Severance Tax Suspension for Horizontal	• Beneficiary						

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period					2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States			
Support mechanism: Tax expenditure							
Institutional sector: Total economy > General government > State government							
Natural Gas Severance Tax Suspension for Horizontal	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Natural Gas Severance Tax Suspension for Horizontal	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	197,522,415	116,252,331	163,184,111
Natural Gas Severance Tax Suspension for Inactive	Total						
Natural Gas Severance Tax Suspension for Inactive	• Beneficiary						
Natural Gas Severance Tax Suspension for Inactive	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Natural Gas Severance Tax Suspension for Inactive	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	..	..	..
Natural Gas Severance Tax Suspension for Deep Wells	Total						
Natural Gas Severance Tax Suspension for Deep Wells	• Beneficiary						
Natural Gas Severance Tax Suspension for Deep Wells	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Natural Gas Severance Tax Suspension for Deep Wells	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	162,208	40,920	..
Reduced Severance Tax on Incapable Oil Well Gas	Total						
Reduced Severance Tax on Incapable Oil Well Gas	• Beneficiary						
Reduced Severance Tax on Incapable Oil Well Gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Reduced Severance Tax on Incapable Oil Well Gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	154,600	123,507	415,516
Reduced Severance Tax on Incapable Gas Well Gas	Total						
Reduced Severance Tax on Incapable Gas Well Gas	• Beneficiary						
Reduced Severance Tax on Incapable Gas Well Gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Reduced Severance Tax on Incapable Gas Well Gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	9,094,675	8,798,139	15,398,582
Oil Deduction Severance Tax on Transportation Fees	Total						
Oil Deduction Severance Tax on Transportation Fees	• Beneficiary						
Oil Deduction Severance Tax on Transportation Fees	• • Producer Support Estimate	Transportation of fossil fuels (e.g., through pipelines) and bulk storage	Petroleum				
Oil Deduction Severance Tax on Transportation Fees	• • Producer Support Estimate	Transportation of fossil fuels (e.g., through pipelines) and bulk storage	• Crude Oil	United States			
Oil Deduction Severance Tax on Transportation Fees	• • Producer Support Estimate	Transportation of fossil fuels (e.g., through pipelines) and bulk storage	• Crude Oil	• Louisiana	302,568	313,773	340,319
Severance Tax Suspension on Oil from Horizontal Wells	Total						
Severance Tax Suspension on Oil from Horizontal Wells	• Beneficiary						
Severance Tax Suspension on Oil from Horizontal Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Severance Tax Suspension on Oil from Horizontal Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Severance Tax Suspension on Oil from Horizontal Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	8,013,859	8,646,201	9,296,623
Severance Tax Suspension on Oil from Inactive Wells	Total						
Severance Tax Suspension on Oil from Inactive Wells	• Beneficiary						
Severance Tax Suspension on Oil from Inactive Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Severance Tax Suspension on Oil from Inactive Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Severance Tax Suspension on Oil from Inactive Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	..	..	..
Severance Tax Suspension on Oil from Deep Wells	Total						
Severance Tax Suspension on Oil from Deep Wells	• Beneficiary						
Severance Tax Suspension on Oil from Deep Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Severance Tax Suspension on Oil from Deep Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Severance Tax Suspension on Oil from Deep Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	373,988	1,532,940	42,207
Severance Tax Suspension on Oil from Tertiary Recovery	Total						
Severance Tax Suspension on Oil from Tertiary	• Beneficiary						
Severance Tax Suspension on Oil from Tertiary	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Severance Tax Suspension on Oil from Tertiary	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Severance Tax Suspension on Oil from Tertiary	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	8,738,984	14,532,652	13,306,287
Reduced Severance Tax Rate on Incapable Oil Wells	Total						
Reduced Severance Tax Rate on Incapable Oil Wells	• Beneficiary						

Fossil Fuel Support – United States

Combined unit of measure: US dollar

Time period					2021	2022	2023
Instrument	Beneficiary	Stage	Fuel type	States			
Support mechanism: Tax expenditure							
Institutional sector: Total economy > General government > State government							
Reduced Severance Tax Rate on Incapable Oil Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Reduced Severance Tax Rate on Incapable Oil Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Reduced Severance Tax Rate on Incapable Oil Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	3,239,347	7,977,828	10,352,114
Reduced Severance Tax Rate on Oil from Stripper Wells	Total						
Reduced Severance Tax Rate on Oil from Stripper Wells	• Beneficiary						
Reduced Severance Tax Rate on Oil from Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Reduced Severance Tax Rate on Oil from Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Reduced Severance Tax Rate on Oil from Stripper Wells	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Louisiana	13,254,194	26,783,872	26,794,939
Severance Tax Exclusion on Flared or Vented Natural Gas	Total						
Severance Tax Exclusion on Flared or Vented Natural Gas	• Beneficiary						
Severance Tax Exclusion on Flared or Vented Natural Gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Severance Tax Exclusion on Flared or Vented Natural Gas	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	461,538	244,172	431,801
Severance Tax Exclusion for Natural Gas Used in Field Operations	Total						
Severance Tax Exclusion for Natural Gas Used in Field Operations	• Beneficiary						
Severance Tax Exclusion for Natural Gas Used in Field Operations	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Severance Tax Exclusion for Natural Gas Used in Field Operations	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Louisiana	2,480,651	1,943,717	4,204,325
Enhanced Oil Recovery Deduction	Total						
Enhanced Oil Recovery Deduction	• Beneficiary						
Enhanced Oil Recovery Deduction	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Enhanced Oil Recovery Deduction	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Enhanced Oil Recovery Deduction	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Oklahoma	..	..	..
Enhanced Oil Recovery Deduction	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Enhanced Oil Recovery Deduction	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Oklahoma	..	..	..
Gross Production Tax Rebate for Reestablished Production	Total						
Gross Production Tax Rebate for Reestablished Production	• Beneficiary						
Gross Production Tax Rebate for Reestablished Production	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Gross Production Tax Rebate for Reestablished Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Gross Production Tax Rebate for Reestablished Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Oklahoma	..	..	..
Gross Production Tax Rebate for Reestablished Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Gross Production Tax Rebate for Reestablished Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Oklahoma	..	..	..
Gross Production Tax Rebate for Production	Total						
Gross Production Tax Rebate for Production	• Beneficiary						
Gross Production Tax Rebate for Production	• • Producer Support Estimate	Extraction or mining stage	Petroleum				
Gross Production Tax Rebate for Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	United States			
Gross Production Tax Rebate for Production	• • Producer Support Estimate	Extraction or mining stage	• Crude Oil	• Oklahoma	..	..	..
Gross Production Tax Rebate for Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	United States			
Gross Production Tax Rebate for Production	• • Producer Support Estimate	Extraction or mining stage	Natural Gas	• Oklahoma	..	..	..

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(13) 阿拉斯加州 - 油气行业服务支出抵免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 20. Alaska Net Income Tax Act

Article 1. Persons Subject to Tax; Returns and Payment; Credits.

Sec. 43.20.049. Qualified oil and gas service industry expenditure credit

Universal Citation:

AK Stat § 43.20.049 (2024) ☐

[< Previous](#)

[Next >](#)

(a) For a tax year beginning after December 31, 2013, a taxpayer may apply a credit against the tax due under this chapter for a qualified oil and gas service industry expenditure incurred in the state. The total amount of credit a taxpayer may receive in a tax year may not exceed the lesser of 10 percent of qualified oil and gas service industry expenditures incurred in the state during the tax year or \$10,000,000.

(b) A taxpayer may not apply more than \$10,000,000 in tax credits under this section in a tax year. A tax credit or portion of a tax credit under this section may not be used to reduce the taxpayer's tax liability under this chapter below zero. Any unused tax credit or portion of a tax credit under this section may be applied in later tax years, except that any unused tax credit or portion of a tax credit may not be carried forward for more than five tax years

immediately following the tax year in which the qualified oil and gas service industry expenditures were incurred.

(c) An expenditure that is the basis of the credit under this section may not be the basis for

(1) a deduction against the tax levied under this chapter;

(2) a credit or deduction under another provision of this title; or

(3) any federal credit claimed under this title.

(d) Notwithstanding any contrary provision of AS 40.25.100(a) or AS 43.05.230(e), for a year that three or more taxpayers claim a tax credit under this section, the department may publish the aggregated amount of tax credits claimed under this section and a description of the qualified oil and gas service industry expenditures that were the basis for a tax credit under this section.

(e) In this section,

(1) “manufacture” means to perform substantial industrial operations in the state to transform raw material into tangible personal property with a useful life of three years or more for use in the exploration for, development of, or production of oil or gas deposits;

(2) “modification” means an adjustment, equipping, or other alteration to existing tangible personal property that has a useful life of three years or more and is for use in the exploration for, development of, or production of oil or gas deposits; “modification” does not include minor product alterations or inventory activities;

(3) “qualified oil and gas service industry expenditure” means an expenditure directly attributable to an in-state manufacture or in-state modification of tangible personal property used in the exploration for, development of, or production of oil or gas deposits, but does not include components or equipment used for or in the process of that manufacturing or modification.

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2024 年阿拉斯加法规 第 43 章。收入和税收 第 20 章。阿拉斯加净所得税法第 1 条。应纳税人;退货和付款;学分。 第 43.20.049 节。合格油气服务业支出抵免

普遍引用:

AK Stat § 43.20.049 (2024)



[◀ 以前](#)

[下一个 ▶](#)

(a) 对于 2013 年 12 月 31 日之后开始的纳税年度，纳税人可以针对该州发生的合格石油和天然气服务行业支出申请本章规定的应缴税款抵免。纳税人在一个纳税年度可能获得的抵免总额不得超过该纳税年度内该州发生的合格石油和天然气服务行业支出的 10% 或 10,000,000 美元，以较低者为准。

(b) 纳税人在一个纳税年度内不得根据本节申请超过 10,000,000 美元的税收抵免。本节规定的税收抵免或部分税收抵免不得用于将纳税人在本章规定的纳税义务降至零以下。根据本节，任何未使用的税收抵免或部分税收抵免均可应用于以后的纳税年度，但任何未使用的税收抵免或部分税收抵免不得结转超过发生合格石油和天然气服务行业支出的纳税年度后的五个纳税年度。

(c) 作为本条规定的抵免基础的支出可能不是

(1) 根据本章征收的税款的扣除;

(2) 本标题另一条规定的抵免或扣除;或

(3) 根据本标题主张的任何联邦信贷。

(d) 尽管 AS 40.25.100 (a) 或 AS 43.05.230 (e) 有任何相反的规定，在三名或更多纳税人根据本节申请税收抵免的一年内，该部门可以公布根据本节申请的税收抵免总额，以及作为本节税收抵免基础的合格石油和天然气服务行业支出的描述。

(e) 在本节中，

(1) “制造”是指在该州进行实质性的工业经营，将原材料转化为使用寿命为三年或更长时间的有形个人财产，用于石油或天然气矿床的勘探、开发或生产；

(2) “修改”是指对现有有形动产的调整、装备或其他改动，其使用寿命为三年或更长时间，用于石油或天然气矿床的勘探、开发或生产；“修改”不包括轻微的产品改动或库存活动；

(3) “合格的石油和天然气服务业支出”是指直接归因于用于勘探、开发或生产石油或天然气矿藏的有形动产的州内制造或州内改造的支出，但不包括用于制造或修改或过程中使用的组件或设备。

（14）阿拉斯加州 - 州内炼油厂税收抵免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 20. Alaska Net Income Tax Act

Article 1. Persons Subject to Tax; Returns and Payment; Credits.

Sec. 43.20.053. Qualified in-state oil refinery infrastructure expenditures tax credit

Universal Citation:

AK Stat § 43.20.053 (2024) 

◀ Previous

(a) A taxpayer that owns an in-state oil refinery whose primary function is the manufacturing and sale of refined petroleum products to third parties in arm's length transactions may apply a credit against the tax due under this chapter for a qualified infrastructure expenditure incurred in the state for a tax year beginning after December 31, 2014, and before January 1, 2020. The total amount of credit a taxpayer may receive under this section may not exceed the lesser of 40 percent of qualified infrastructure expenditures incurred in the state during the tax year or \$10,000,000 for each in-state refinery for which qualified expenditures are incurred.

(b) A taxpayer applying the credit under this section against a liability under this chapter shall claim the credit on the taxpayer's return. A tax credit or portion of a tax credit under this section may not be used to reduce the taxpayer's tax liability under this chapter below zero. Any unused tax credit or portion of a tax credit under this section may be carried forward to the five tax years immediately following the tax year in which the qualified infrastructure expenditures were incurred.

(c) An expenditure that is the basis of the credit under this section may not be the basis for

(1) a deduction against the tax levied under this chapter;

(2) a credit or deduction under another provision of this title; or

(3) any federal credit claimed under this title.

(d) A person entitled to a tax credit under this section that is greater than the person's tax liability under this chapter may request a refund or payment in the amount of the unused portion of the tax credit.

(e) Subject to the requirements in AS 43.55.028, the department may use either money available in the oil and gas tax credit fund established in AS 43.55.028 or, subject to appropriation by the legislature, money disbursed to the commissioner for refunds and payments under AS 43.55.028 from the Alaska Tax Credit Certificate Bond Corporation reserve fund established in AS 37.18.040, or both, to make a refund or payment under (d) of this section in whole or in part if the department finds that, after application of all available tax credits, the claimant's total tax liability under this chapter for the calendar year in which the claim is made is zero.

(f) A refund under this section does not bear interest.

(g) If an oil refinery ceases commercial operation during the nine calendar years immediately following the calendar year in which a credit under this section was received, regardless of whether commercial operation later resumes, the taxpayer's tax liability under this chapter will be increased. The tax liability increase is equal to the total amount of credit taken multiplied by a fraction

(1) the numerator of which is the difference between 10 and the number of calendar years for which the oil refinery was eligible for a credit under this section; and

(2) the denominator of which is 10.

(h) A person claiming a tax credit under this section for an oil refinery that ceases commercial operation or is sold during the nine calendar years immediately following the calendar year in which a credit under this section was received shall notify the department in writing of the date the oil refinery ceased commercial operation or was sold. The notice must be filed with the return for the tax year in which the oil refinery ceases commercial operation or was sold.

(i) The issuance of a refund under this section does not limit the department's ability to later audit or adjust the claim as provided in AS 43.05 if the department determines that the taxpayer claiming the credit was not entitled to the amount of the credit.

(j) In this section,

(1) “modification” means an adjustment or other alteration to existing tangible personal property that has a useful life of three years or more;

(2) “qualified infrastructure expenditure” means an expenditure for the in-state purchase, installation, or modification of tangible personal property for the in-state manufacture or in-state transport of refined petroleum products, or petroleum-based feedstock;

(3) “refined petroleum products” means separate marketable elements, compounds, or mixtures of oil in liquid form, including gasoline, diesel, jet fuel, gas oil, heating oil, and kerosene;

(4) [Repealed, § 33, ch. 4, 4SSLA 2016.]

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2024 年阿拉斯加法规 第 43 章。收入和税收 第 20 章。阿拉斯加净所得税法第 1 条。应纳税人;申报表和付款;学分。 第 43.20.053 节。合格的州内炼油厂基础设施 支出税收抵免

普遍引用:

AK Stat § 43.20.053 (2024)



[◀ 以前](#)

(a) 拥有州内炼油厂的纳税人，其主要职能是制造精炼石油产品并将其销售给第三方，以公平交易方式进行，可以对 2014 年 12 月 31 日之后至 2020 年 1 月 1 日之前在该州发生的合格基础设施支出申请本章规定的应缴税款抵免。纳税人根据本节可能获得的抵免总额不得超过纳税年度内该州发生的合格基础设施支出的 40% 或每家发生合格支出的州内炼油厂 10,000,000 美元，以较低者为准。

(b) 根据本节对本章规定的负债申请抵免的纳税人应在纳税人的申报表上申请抵免。本节规定的税收抵免或部分税收抵免不得用于将纳税人在本章规定的纳税义务降至零以下。根据本节，任何未使用的税收抵免或部分税收抵免均可结转至发生合格基础设施支出的纳税年度之后的五个纳税年度。

(c) 作为本条规定的抵免基础的支出可能不是

(1) 根据本章征收的税款的扣除;

(2) 本标题另一条规定的抵免或扣除;或

(3) 根据本标题主张的任何联邦信贷。

(d) 根据本节有权获得大于本章规定的纳税义务的税收抵免的人可以要求退还或支付税收抵免中未使用部分的金额。

(e) 根据 AS 43.55.028 中的要求, 如果该部门发现, 在申请所有可用税收抵免后, 申请人在提出索赔的日历年根据本章规定的总纳税义务为零, 则该部门可以使用 AS 43.55.028 中设立的石油和天然气税收抵免基金中可用的资金, 或者根据 AS 43.55.028 支付给专员的退款和付款, 或两者兼而有之, 根据本节 (d) 全部或部分退款或付款。

(f) 根据本节进行的退款不产生利息。

(g) 如果炼油厂在收到本节规定的抵免的日历年之后的九个日历年内停止商业运营, 无论以后是否恢复商业运营, 纳税人根据本章的纳税义务都会增加。纳税义务增加等于所获得的抵免总额乘以分数

(1) 分子是 10 与炼油厂有资格根据本条获得抵免的日历年数之间的差额;和

(2) 分母为10。

(h) 根据本节为停止商业运营或在收到本节规定的抵免的日历年之后的九个日历年内出售的炼油厂申请税收抵免的人, 应以书面形式通知该部门炼油厂停止商业运营或出售的日期。该通知必须与炼油厂停止商业运营或出售的纳税年度的纳税年度的申报表一起提交。

(i) 如果该部门确定申请抵免的纳税人无权获得抵免金额, 则根据本节发放退款并不限制该部门以后按照 AS 43.05 的规定审核或调整索赔的能力。

(j) 在本节中,

(1) “修改”是指对使用寿命为三年或更长时间的现有有形动产的调整或其他更改;

(2) “合格基础设施支出”是指用于在州内购买、安装或改造有形动产的支出, 用于在州内制造或运输精炼石油产品或石油基原料;

(3) “精炼石油产品”是指液体形式的单独适销对路的元素、化合物或油混合物, 包括汽油、柴油、喷气燃料、瓦斯油、取暖油和煤油;

(4) [废除, 第 33 条, 第 4 章, 4SSLA 2016。

（15）阿拉斯加州 - 资本性支出抵免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 55. Oil and Gas Production Tax and Oil Surcharge

Article 1. Oil and Gas Production Tax.

Sec. 43.55.023. Tax credits for certain losses and expenditures

Universal Citation:

AK Stat § 43.55.023 (2024) 

[◀ Previous](#)

[Next ▶](#)

(a) A producer or explorer may take a tax credit for a qualified capital expenditure as follows:

(1) notwithstanding that a qualified capital expenditure may be a deductible lease expenditure for purposes of calculating the production tax value of oil and gas under AS 43.55.160(a), unless a credit for that expenditure is taken under former AS 43.20.043 or AS 43.55.025, a producer or explorer that incurs a qualified capital expenditure may also elect to apply a tax credit against a tax levied by AS 43.55.011(e) in the amount of 10 percent of that expenditure;

(2) a producer or explorer may take a credit for a qualified capital expenditure incurred in connection with geological or geophysical exploration or in connection with an exploration

well only if the producer or explorer

(A) agrees, in writing, to the applicable provisions of AS 43.55.025(f)(2); and

(B) submits to the Department of Natural Resources all data that would be required to be submitted under AS 43.55.025(f)(2);

(3) a credit for a qualified capital expenditure incurred to explore for, develop, or produce oil or gas deposits located

(A) north of 68 degrees North latitude may be taken only if the expenditure is incurred before January 1, 2014;

(B) in the Cook Inlet sedimentary basin may be taken only if the expenditure is incurred before January 1, 2018.

(b) [Repealed, § 30 ch 3 SSSLA 2017.]

(c) A credit or portion of a credit under this section

(1) may not be used to reduce a person's tax liability under AS 43.55.011(e) for any calendar year below zero;

(2) may, if not used under this subsection, be applied in a later calendar year;

(3) may, regardless of when the credit was earned, be used to satisfy a tax, interest, penalty, fee, or other charge that

(A) is related to the tax due under this chapter for a prior year, except for a surcharge under AS 43.55.201 - 43.55.299 or 43.55.300 or the tax levied by AS 43.55.011(i) or 43.55.014; and

(B) has not, for the purpose of art. IX, sec. 17(a), Constitution of the State of Alaska, been subject to an administrative proceeding or litigation.

(d) A person that is entitled to take a tax credit under this section that wishes to transfer the unused credit to another person or, for a credit for a lease expenditure incurred before July 1, 2017, obtain a cash payment under AS 43.55.028 may apply to the department for a transferable tax credit certificate. An application under this subsection must be in a form prescribed by the department and must include supporting information and documentation that the department reasonably requires. The department shall grant or deny an application, or grant an application as to a lesser amount than that claimed and

deny it as to the excess, not later than 120 days after the latest of (1) March 31 of the year following the calendar year in which the qualified capital expenditure or carried-forward annual loss for which the credit is claimed was incurred; (2) the date the statement required under AS 43.55.030(a) or (e) was filed for the calendar year in which the qualified capital expenditure or carried-forward annual loss for which the credit is claimed was incurred; or (3) the date the application was received by the department. If, based on the information then available to it, the department is reasonably satisfied that the applicant is entitled to a credit, the department shall issue the applicant a transferable tax credit certificate for the amount of the credit. A certificate issued under this subsection does not expire.

(e) A person to which a transferable tax credit certificate is issued under (d) of this section may transfer the certificate to another person, and a transferee may further transfer the certificate. Subject to the limitations set out in (a) - (d) of this section, and notwithstanding any action the department may take with respect to the applicant under (g) of this section, the owner of a certificate may apply the credit or a portion of the credit shown on the certificate

(1) against a tax levied by AS 43.55.011(e); however, a credit shown on a transferable tax credit certificate may not be applied under this paragraph to reduce a transferee's total tax liability under AS 43.55.011(e) for oil and gas produced during a calendar year to less than 80 percent of the tax that would otherwise be due without applying that credit; any portion of a credit not used under this paragraph may be applied in a later period; or

(2) regardless of when the credit was earned, to satisfy a tax, interest, penalty, fee, or other charge that

(A) is related to the tax due under this chapter, except for a surcharge under AS 43.55.201 - 43.55.299 or 43.55.300 or the tax levied by AS 43.55.011(i) or 43.55.014;

(B) is for a calendar year before the year in which the certificate is applied; and

(C) has not, for the purpose of art. IX, sec. 17(a), Constitution of the State of Alaska, been subject to an administrative proceeding or litigation.

(f) [Repealed, § 67 ch 1 SSSLA 2007.]

(g) The issuance of a transferable tax credit certificate under (d) of this section or former (m) of this section or the purchase of a certificate under AS 43.55.028 does not limit the department's ability to later audit a tax credit claim to which the certificate relates or to

adjust the claim if the department determines, as a result of the audit, that the applicant was not entitled to the amount of the credit for which the certificate was issued. The tax liability of the applicant under AS 43.55.011(e) and 43.55.017 - 43.55.180 is increased by the amount of the credit that exceeds that to which the applicant was entitled, or the applicant's available valid outstanding credits applicable against the tax levied by AS 43.55.011(e) are reduced by that amount. If the applicant's tax liability is increased under this subsection, the increase bears interest under AS 43.05.225 from the date the transferable tax credit certificate was issued. For purposes of this subsection, an applicant that is an explorer is considered a producer subject to the tax levied by AS 43.55.011(e).

(h) Regulations adopted to implement this section must include provisions prescribing reporting, record keeping, and certification procedures and requirements to verify the accuracy of credits claimed and to ensure that a credit is not used more than once.

(i) [Repealed, § 33 ch 10 SLA 2013.]

(j) As a condition of receiving a tax credit under this section, a producer or explorer that obtains the tax credit for or directly related to a pipeline, facility, or other asset that is or becomes subject to regulation by the Federal Energy Regulatory Commission, the Regulatory Commission of Alaska, or a successor regulatory body shall at all times support and in all rate proceedings file to flow through 100 percent of the tax credits to ratepayers as a reduction in the costs of service for the pipeline, facility, or other asset.

(k) An entity that is exempt from taxation under this chapter may not apply for a transferable tax credit certificate.

(l) A producer or explorer may apply for a tax credit for a well lease expenditure incurred in the state south of 68 degrees North latitude after June 30, 2010, as follows:

(1) notwithstanding that a well lease expenditure incurred in the state south of 68 degrees North latitude may be a deductible lease expenditure for purposes of calculating the production tax value of oil and gas under AS 43.55.160(a), unless a credit for that expenditure is taken under (a) of this section, AS 43.20.043, or AS 43.55.025, a producer or explorer that incurs a well lease expenditure in the state south of 68 degrees North latitude may elect to apply a tax credit against a tax levied by AS 43.55.011(e) in the amount of

(A) 40 percent of that expenditure incurred before January 1, 2017;

(B) 20 percent of that expenditure incurred on or after January 1, 2017;

(2) a producer or explorer may take a credit for a well lease expenditure incurred in the state south of 68 degrees North latitude in connection with geological or geophysical exploration or in connection with an exploration well only if the producer or explorer

(A) agrees, in writing, to the applicable provisions of AS 43.55.025(f)(2); and

(B) submits to the Department of Natural Resources all data that would be required to be submitted under AS 43.55.025(f)(2);

(3) a credit for a well lease expenditure incurred to explore for, develop, or produce oil or gas deposits located in the Cook Inlet sedimentary basin may be taken only if the expenditure is incurred before January 1, 2018.

(m) [Repealed, § 32 ch 10 SLA 2013.]

(n) For the purposes of (l) of this section, a well lease expenditure incurred in the state south of 68 degrees North latitude is a lease expenditure that is

(1) directly related to an exploration well, a stratigraphic test well, a producing well, or an injection well other than a disposal well, located in the state south of 68 degrees North latitude, if the expenditure is a qualified capital expenditure and an intangible drilling and development cost authorized under 26 U.S.C. (Internal Revenue Code), as amended, and 26 C.F.R. 1.612-4, regardless of the elections made under 26 U.S.C. 263(c); in this paragraph, an expenditure directly related to a well includes an expenditure for well sidetracking, well deepening, well completion or recompletion, or well workover, regardless of whether the well is or has been a producing well; or

(2) an expense for seismic work conducted within the boundaries of a production or exploration unit.

(o) In this section, “qualified capital expenditure”

(1) means, except as otherwise provided in (2) of this subsection, an expenditure that is a lease expenditure under AS 43.55.165 and is

(A) incurred for geological or geophysical exploration; or

(B) treated as a capitalized expenditure under 26 U.S.C. (Internal Revenue Code), as amended, regardless of elections made under 26 U.S.C. 263(c) (Internal Revenue Code), as amended, and is

(i) treated as a capitalized expenditure for federal income tax reporting purposes by the person incurring the expenditure; or

(ii) eligible to be deducted as an expense under 26 U.S.C. 263(c) (Internal Revenue Code), as amended;

(2) does not include an expenditure incurred to acquire an asset (A) the cost of previously acquiring which was a lease expenditure under AS 43.55.165 or would have been a lease expenditure under AS 43.55.165 if it had been incurred after March 31, 2006; for purposes of this subparagraph, “asset” includes geological, geophysical, and well data and interpretations; or (B) that has previously been placed in service in the state; an expenditure to acquire an asset is not excluded under this paragraph if not more than an immaterial portion of the asset meets a description under this paragraph.

(p) [Repealed, § 33 ch 10 SLA 2013.]

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2024 年阿拉斯加法规 第 43 章。收入和税收 第 55 章。油气生产税和油附加费 第 1 条。石油和天然气生产税。 第 43.55.023 节。某些损失和支出的税收抵免

普遍引用：

AK Stat § 43.55.023 （2024）



◀ 以前

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（a）生产者或勘探商可以按以下方式为合格资本支出获得税收抵免：

（1）尽管合格资本支出可以是根据 AS 43.55.160（a）计算石油和天然气生产税价值的可扣除租赁支出，除非根据前 AS 43.20.043 或 AS 43.55.025 对该支出进行抵免，否则产生合格资本支出的生产商或勘探商也可以选择对 AS 43.55.011（e）征收的税款 10 申请税收抵免该支出的百分比；

（2）生产者或勘探者只有在生产者或勘探者的情况下，才能将与地质或地球物理勘探或与勘探井有关的合格资本支出计入贷记

（A）书面同意 AS 43.55.025（f）（2）的适用规定；和

（B）向自然资源部提交根据 AS 43.55.025（f）（2）要求提交的所有数据；

（3）为勘探、开发或生产位于的石油或天然气矿床而发生的合格资本支出的抵免

(A) 只有在 2014 年 1 月 1 日之前发生的支出才能在北纬 68 度以北;

(B) 只有在 2018 年 1 月 1 日之前发生支出时, 才能在库克湾沉积盆地中进行。

(b) [废除, 2017 年 SSSLA 第 30 章第 3 章。

(c) 本条规定的抵免或部分抵免

(1) 不得用于减少个人根据 AS 43.55.011 (e) 在任何日历年低于零的纳税义务;

(2) 如果未根据本款使用, 可以在以后的日历年适用;

(3) 无论抵免额是何时获得的, 都可用于支付税款、利息、罚款、费用或其他费用

(A) 与上一年根据本章应缴纳的税款有关, 但 AS 43.55.201 - 43.55.299 或 43.55.300 规定的附加费或 AS 43.55.011 (i) 或 43.55.014 征收的税款除外;和

(B) 就阿拉斯加州宪法第九条第 17 (a) 条而言, 未受到行政程序或诉讼的约束。

(d) 根据本节有权获得税收抵免的人, 如果希望将未使用的抵免额转让给他人, 或者根据 AS 43.55.028 获得 2017 年 7 月 1 日之前发生的租赁支出的抵免, 可以向该部门申请可转让的税收抵免证明。根据本款提出的申请必须采用该部门规定的格式, 并且必须包括该部门合理要求的支持信息和文件。该部门应在最迟于 (1) 发生申请抵免的合格资本支出或结转年度损失的日历年的次年 3 月 31 日之后的 120 天内批准或拒绝申请, 或批准低于索赔金额的申请并拒绝超出部分的申请; (2) 根据 AS 43.55.030 (a) 或 (e) 要求的报表在发生抵免的合格资本支出或结转年度亏损发生的日历年提交的日期;或 (3) 该部门收到申请的日期。如果根据当时掌握的信息, 该部门合理地确信申请人有权获得抵免, 则该部门应向申请人颁发抵免金额的可转让税收抵免证明。根据本小节颁发的证书不会过期。

(e) 根据本节 (d) 向其颁发可转让税收抵免证书的人可以将证书转让给另一人, 受让人可以进一步转让该证书。在遵守本节 (a) - (d) 中规定的限制的情况下, 尽管该部门可能根据本节 (g) 对申请人采取任何行动, 证书的所有者仍可以申请证书上显示的抵免额或部分抵免额

(1) 针对 AS 43.55.011 (e) 征收的税款;但是, 根据本款, 可转让税收抵免证书上显示的抵免不得应用于将受让人根据 AS 43.55.011 (e) 对日历年内生产的石油和天然气的总纳税义务减少到低于 80% 否则应缴纳的税款, 否则如果不应用该抵免;未根据本款使用的抵免的任何部分都可以在以后的时期内使用;或

(2) 无论抵免额是何时获得的, 以支付税款、利息、罚款、费用或其他费用

(A) 与本章规定的应缴税款有关，但 AS 43.55.201 - 43.55.299 或 43.55.300 规定的附加费或 AS 43.55.011 (i) 或 43.55.014 征收的税款除外；

(B) 适用于证书申请年份之前的一个日历年；和

(C) 就阿拉斯加州宪法第九条第 17 (a) 条而言，没有受到行政程序或诉讼的约束。

(f) [废除，2007 年 SSSLA 第 67 章第 1 章。

(g) 根据本节 (d) 或本节前 (m) 颁发可转让税收抵免证书或根据 AS 43.55.028 购买证书并不限制该部门以后审核与证书相关的税收抵免索赔或调整索赔的能力，如果该部门确定：审计结果是，申请人无权获得颁发证书的抵免额。根据 AS 43.55.011 (e) 和 43.55.017 - 43.55.180 申请人的纳税义务增加超过申请人有权获得的抵免金额，或者申请人适用于 AS 43.55.011 (e) 征收的税款的可用有效未偿抵免额减少该金额。如果申请人的纳税义务根据本款增加，则自可转让税收抵免证书签发之日起，根据 AS 43.05.225 增加的利息。就本小节而言，作为勘探者的申请人被视为生产商，需缴纳 AS 43.55.011 (e) 征收的税款。

(h) 为实施本节而通过的条例必须包括规定报告、记录保存和认证程序的规定，以及验证所申请的信用额度的准确性并确保信用额度不被多次使用的要求。

(i) [废除，2013 年 SLA 第 33 章第 10 章。

(j) 作为根据本节获得税收抵免的条件，为联邦能源监管委员会、阿拉斯加监管委员会或后续监管机构监管的管道、设施或其他资产获得税收抵免或直接相关的生产商或勘探商应始终支持并在所有费率程序中提交 100% 的税收抵免作为管道、设施或其他资产服务成本的降低。

(k) 根据本章免税的实体不得申请可转让税收抵免证书。

(l) 生产商或勘探者可以为 2010 年 6 月 30 日之后在北纬 68 度以南的州发生的油井租赁支出申请税收抵免，具体如下：

(1) 尽管在北纬 68 度以南的州发生的油井租赁支出可以作为可扣除的租赁支出，以便根据 AS 43.55.160 (a) 计算石油和天然气的生产税价值，除非根据本节 (a)、AS 43.20.043 或 AS 43.55.025 对该支出进行抵免，在北纬 68 度以南的州产生油井租赁支出的生产商或勘探商可以选择对 AS 43.55.011 (e) 征收的税款申请税收抵免，金额为

(A) 该支出的 40% 在 2017 年 1 月 1 日之前发生；

(B) 2017 年 1 月 1 日或之后发生的支出的 20%；

(2) 生产商或勘探者可以抵免在 北纬 68 度以南的州发生的与地质或地球物理勘探有关的油井租赁支出, 或者仅当生产商或勘探者时才可以抵免

(A) 书面同意 AS 43.55.025 (f) (2) 的适用规定;和

(B) 向自然资源部提交根据 AS 43.55.025 (f) (2) 要求提交的所有数据;

(3) 只有在 2018 年 1 月 1 日之前发生的支出, 才能对位于库克湾沉积盆地的石油或天然气矿床进行勘探、开发或生产而产生的油井租赁支出进行抵免。

(m) [废除, 2013 年 SLA 第 32 章第 10 章。

(n) 就本节 (1) 而言, 在 北纬 68 度以南的州发生的油井租赁支出是

(1) 与位于 北纬 68 度以南的州的勘探井、地层试验井、生产井或处置井以外的注入井直接相关, 如果该支出是合格的资本支出和根据 26 U.S.C. (经修订的《国内税收法》) 授权的无形钻探和开发成本, 和 26 C.F.R. 1.612-4, 无论根据 26 U.S.C. 263 (c) 进行的选举如何;在本段中, 与油井直接相关的支出包括油井旁路、加深油井、完井或重新完井或修井的支出, 无论该油井是否是或曾经是生产井;或

(2) 在生产或勘探单位范围内进行的地震工作的费用。

(o) 在本节中, “合格资本支出”

(1) 指, 除非本款第 (2) 项另有规定, 否则属于 AS 43.55.165 规定的租赁支出, 并且是

(A) 地质或地球物理勘探的费用;或

(B) 根据经修订的 26 U.S.C. (国内税收法) 被视为资本化支出, 无论根据经修订的 26 U.S.C. 263 (c) (国内税收法) 进行的选择如何, 并且是

(i) 发生支出的人将该支出视为联邦所得税报告目的的资本化支出;或

(ii) 有资格根据经修订的 26 U.S.C. 263 (c) (《国内税收法》) 作为费用扣除;

(2) 不包括购置资产所发生的支出 (A) 先前购置资产的成本, 该费用是 AS 43.55.165 规定的租赁支出, 或者如果是在 2006 年 3 月 31 日之后发生的, 则将是 AS 43.55.165 规定的租赁支出;就本项而言, “资产”包括地质、地球物理和油井数据和解释;或 (B) 以前已在该州服役;如果资产的不重要部分不超过本款规定的说明, 则不排除购置资产的支出。

(p) [废除, 2013 年 SLA 第 33 章第 10 章。

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 55. Oil and Gas Production Tax and Oil Surcharge

Article 1. Oil and Gas Production Tax.

Sec. 43.55.165. Lease expenditures

Universal Citation:

AK Stat § 43.55.165 (2024) 

[◀ Previous](#)

[Next ▶](#)

(a) For purposes of this chapter, a producer's lease expenditures for a calendar year are

(1) costs, other than items listed in (e) of this section, that are

(A) incurred by the producer during the calendar year after March 31, 2006, to explore for, develop, or produce oil or gas deposits located within the producer's leases or properties in the state or, in the case of land in which the producer does not own an operating right, operating interest, or working interest, to explore for oil or gas deposits within other land in the state; and

(B) allowed by the department by regulation, based on the department's determination that the costs satisfy the following three requirements:

(i) the costs must be incurred upstream of the point of production of oil and gas;

(ii) the costs must be ordinary and necessary costs of exploring for, developing, or producing, as applicable, oil or gas deposits; and

(iii) the costs must be direct costs of exploring for, developing, or producing, as applicable, oil or gas deposits;

(2) a reasonable allowance for that calendar year, as determined under regulations adopted by the department, for overhead expenses that are directly related to exploring for, developing, or producing, as applicable, the oil or gas deposits; and

(3) lease expenditures incurred in a previous calendar year, subject to (l) - (r) of this section, that

(A) met the requirements of AS 43.55.160(e) in the year in which the lease expenditures were incurred;

(B) have not been deducted in the determination of the production tax value of oil and gas under AS 43.55.160(a) or (h) in a previous calendar year;

(C) were not the basis of a credit under this title; and

(D) were incurred to explore for, develop, or produce an oil or gas deposit located in the state outside the Cook Inlet sedimentary basin.

(b) For purposes of (a) of this section,

(1) direct costs include

(A) an expenditure, when incurred, to acquire an item if the acquisition cost is otherwise a direct cost, notwithstanding that the expenditure may be required to be capitalized rather than treated as an expense for financial accounting or federal income tax purposes;

(B) payments of or in lieu of property taxes, sales and use taxes, motor fuel taxes, and excise taxes;

(2) an activity does not need to be physically located on, near, or within the premises of the lease or property within which an oil or gas deposit being explored for, developed, or produced is located in order for the cost of the activity to be a cost upstream of the point of production of the oil or gas;

(3) in determining whether costs are lease expenditures, the department may consider, among other factors, the

(A) typical industry practices and standards in the state that determine the costs, other than items listed in (e) of this section, that an operator is allowed to bill a producer that is not the operator, under unit operating agreements or similar operating agreements that were in effect before December 2, 2005, and were subject to negotiation with at least one producer with substantial bargaining power, other than the operator; and

(B) standards adopted by the Department of Natural Resources that determine the costs, other than items listed in (e) of this section, that a lessee is allowed to deduct from revenue in calculating net profits under a lease issued under AS 38.05.180(f)(3)(B), (D), or (E).

(c) [Repealed, § 66 ch 1 SSSLA 2007.]

(d) [Repealed, § 66 ch 1 SSSLA 2007.]

(e) For purposes of this section, lease expenditures do not include

(1) depreciation, depletion, or amortization;

(2) oil or gas royalty payments, production payments, lease profit shares, or other payments or distributions of a share of oil or gas production, profit, or revenue, except that a producer's lease expenditures applicable to oil and gas produced from a lease issued under AS 38.05.180(f)(3)(B), (D), or (E) include the share of net profit paid to the state under that lease;

(3) taxes based on or measured by net income;

(4) interest or other financing charges or costs of raising equity or debt capital;

(5) acquisition costs for a lease or property or exploration license;

(6) costs arising from fraud, wilful misconduct, gross negligence, violation of law, or failure to comply with an obligation under a lease, permit, or license issued by the state or federal government;

(7) fines or penalties imposed by law;

(8) costs of arbitration, litigation, or other dispute resolution activities that involve the state or concern the rights or obligations among owners of interests in, or rights to production from, one or more leases or properties or a unit;

(9) costs incurred in organizing a partnership, joint venture, or other business entity or arrangement;

(10) amounts paid to indemnify the state; the exclusion provided by this paragraph does not apply to the costs of obtaining insurance or a surety bond from a third-party insurer or surety;

(11) surcharges levied under AS 43.55.201 or 43.55.300;

(12) an expenditure otherwise deductible under (b) of this section that is a result of an internal transfer, a transaction with an affiliate, or a transaction between related parties, or is otherwise not an arm's length transaction, unless the producer establishes to the satisfaction of the department that the amount of the expenditure does not exceed the fair market value of the expenditure;

(13) an expenditure incurred to purchase an interest in any corporation, partnership, limited liability company, business trust, or any other business entity, whether or not the transaction is treated as an asset sale for federal income tax purposes;

(14) a tax levied under AS 43.55.011 or 43.55.014;

(15) costs incurred for dismantlement, removal, surrender, or abandonment of a facility, pipeline, well pad, platform, or other structure, or for the restoration of a lease, field, unit, area, tract of land, body of water, or right-of-way in conjunction with dismantlement, removal, surrender, or abandonment; a cost is not excluded under this paragraph if the dismantlement, removal, surrender, or abandonment for which the cost is incurred is undertaken for the purpose of replacing, renovating, or improving the facility, pipeline, well pad, platform, or other structure;

(16) costs incurred for containment, control, cleanup, or removal in connection with any unpermitted release of oil or a hazardous substance and any liability for damages imposed on the producer or explorer for that unpermitted release; this paragraph does not apply to the cost of developing and maintaining an oil discharge prevention and contingency plan under AS 46.04.030;

(17) costs incurred to satisfy a work commitment under an exploration license under AS 38.05.132;

(18) that portion of expenditures, that would otherwise be qualified capital expenditures, as defined in AS 43.55.023, incurred during a calendar year that are less than the product of \$0.30 multiplied by the total taxable production from each lease or property, in BTU equivalent barrels, during that calendar year, except that, when a portion of a calendar year

is subject to this provision, the expenditures and volumes shall be prorated within that calendar year;

(19) costs incurred for repair, replacement, or deferred maintenance of a facility, a pipeline, a structure, or equipment, other than a well, that results in or is undertaken in response to a failure, problem, or event that results in an unscheduled interruption of, or reduction in the rate of, oil or gas production; or costs incurred for repair, replacement, or deferred maintenance of a facility, a pipeline, a structure, or equipment, other than a well, that is undertaken in response to, or is otherwise associated with, an unpermitted release of a hazardous substance or of gas; however, costs under this paragraph that would otherwise constitute lease expenditures under (a) and (b) of this section may be treated as lease expenditures if the department determines that the repair or replacement is solely necessitated by an act of war, by an unanticipated grave natural disaster or other natural phenomenon of an exceptional, inevitable, and irresistible character, the effects of which could not have been prevented or avoided by the exercise of due care or foresight, or by an intentional or negligent act or omission of a third party, other than a party or its agents in privity of contract with, or employed by, the producer or an operator acting for the producer, but only if the producer or operator, as applicable, exercised due care in operating and maintaining the facility, pipeline, structure, or equipment, and took reasonable precautions against the act or omission of the third party and against the consequences of the act or omission; in this paragraph,

(A) “costs incurred for repair, replacement, or deferred maintenance of a facility, a pipeline, a structure, or equipment” includes costs to dismantle and remove the facility, pipeline, structure, or equipment that is being replaced;

(B) “hazardous substance” has the meaning given in AS 46.03.826;

(C) “replacement” includes renovation or improvement;

(20) costs incurred to construct, acquire, or operate a refinery or crude oil topping plant, regardless of whether the products of the refinery or topping plant are used in oil or gas exploration, development, or production operations; however, if a producer owns a refinery or crude oil topping plant that is located on or near the premises of the producer's lease or property in the state and that processes the producer's oil produced from that lease or property into a product that the producer uses in the operation of the lease or property in drilling for or producing oil or gas, the producer's lease expenditures include the amount calculated by subtracting from the fair market value of the product used the prevailing value, as determined under AS 43.55.020(f), of the oil that is processed;

(21) costs of lobbying, public relations, public relations advertising, or policy advocacy;

(22) costs incurred as part of a capital expenditure or other action taken for a carbon management purpose under AS 38.05.081 or a carbon offset project under AS 38.95.400 - 38.95.499.

(f) For purposes of AS 43.55.023(a) and only as to expenditures incurred to explore for an oil or gas deposit located within land in which an explorer does not own a working interest, the term “producer” in this section includes “explorer.”

(g) The department shall specify or approve a reasonable allocation method for determining the portion of a cost that is appropriately treated as a lease expenditure under this section if a cost that would otherwise constitute a lease expenditure under this section is incurred to explore for, develop, or produce

(1) both an oil or gas deposit located within land outside the state and an oil or gas deposit located within a lease or property, or other land, in the state; or

(2) an oil or gas deposit located partly within land outside the state and partly within a lease or property, or other land, in the state.

(h) The department shall adopt regulations that provide for reasonable methods of allocating costs between oil and gas, between gas subject to AS 43.55.011(o) and other gas, and between leases or properties in those circumstances where an allocation of costs is required to determine lease expenditures that are costs of exploring for, developing, or producing oil deposits or costs of exploring for, developing, or producing gas deposits, or that are costs of exploring for, developing, or producing oil or gas deposits located within different leases or properties.

(i) The department may adopt regulations that establish additional standards necessary to carrying out the purposes of this section and AS 43.55.170, including the incorporation of the concepts of 26 U.S.C. 482 (Internal Revenue Code), as amended, the related or accompanying regulations of that provision, and any ruling or guidance issued by the United States Internal Revenue Service that relates to that provision.

(j) [Repealed, § 34 ch 4 4SSLA 2016.]

(k) [Repealed, § 34 ch 4 4SSLA 2016.]

(l) In a calendar year, after application of a producer's lease expenditures that are incurred in that calendar year, the producer may choose to apply all or a portion of a carried-forward

annual loss or carry any unused portion forward. The department may not require a producer to apply all or a portion of a carried-forward annual loss in a calendar year.

(m) During a calendar year in which a taxpayer's liability under AS 43.55.011(e) is determined under AS 43.55.011(f), the maximum amount of carried-forward annual loss that a taxpayer may apply in that year is equal to the amount, when combined with the lease expenditures of the current year and any credits under this chapter, necessary to reduce the amount calculated under AS 43.55.011(e) to the equivalent amount of tax due under AS 43.55.011(f) before the application of any credits under this chapter. An amount of carried-forward annual loss not applied under this subsection may continue to be carried forward.

(n) A carried-forward annual loss may only be applied

(1) to determine the production tax value of oil or gas for a category for which a separate annual production tax value is required to be calculated under AS 43.55.160(a) or (h) if the lease expenditure resulting in the carried-forward annual loss was incurred in the same category;

(2) beginning in the calendar year in which regular production of oil or gas from the lease or property where the lease expenditure resulting in the carried-forward annual loss was incurred commences.

(o) A carried-forward annual loss for a lease expenditure incurred on a lease or property that

(1) did not commence regular production of oil or gas before or during the year the lease expenditure was incurred decreases in value each year by one-tenth of the value of the carried-forward annual loss in the preceding year, beginning January 1 of the 11th calendar year after the lease expenditure is carried forward under (a)(3) of this section; a decrease in value under this paragraph does not apply for a year in which the department determines that regular production of oil or gas did not commence because of a natural disaster, an injunction or other court order, or an administrative order;

(2) commenced regular production of oil or gas before or during the year the lease expenditure was incurred decreases in value each year by one-tenth of the value of the carried-forward annual loss in the preceding year, beginning January 1 of the eighth calendar year after the lease expenditure is carried forward under (a)(3) of this section.

(p) A carried-forward annual loss under (o) of this section may not decrease in value for a partial calendar year.

(q) For purposes of (n)(2) and (o) of this section, the Alaska Oil and Gas Conservation Commission shall determine the commencement of regular production.

(r) In adopting a regulation that defines the lease or property where a lease expenditure resulting in a carried-forward annual loss is incurred for purposes of (n) and (o) of this section, the department shall include an exploration lease expenditure that is reasonably related to the lease or property.

(s) For purposes of this section,

(1) “carried-forward annual loss” means a loss established under (a)(3) of this section;

(2) “explore” includes conducting geological or geophysical exploration, including drilling a stratigraphic test well;

(3) “ordinary and necessary” has the meaning given in 26 U.S.C. 162 (Internal Revenue Code), as amended, and regulations adopted under that section;

(4) “stratigraphic test well” means a well drilled for the sole purpose of obtaining geological information to aid in exploring for an oil or gas deposit and the target zones of which are located in the state.

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2024 年阿拉斯加法规 第 **43** 章。收入和税收 第 **55** 章。油气生产税和油附加费 第 **1** 条。石油和天然气生产税。 第 **43.55.165** 节。租赁支出

普遍引用：

AK Stat § 43.55.165 （2024）



[◀ 以前](#)

[下一个 ▶](#)

（a）就本章而言，生产商一个日历年的租赁支出是

（1）除本节（e）中列出的项目外，符合以下条件的费用：

（A）生产商在 2006 年 3 月 31 日之后的日历年内，勘探、开发或生产位于生产商在该州的租约或财产内的石油或天然气矿床，或者，如果是生产商不拥有经营权、经营权益或工作权益的土地，则在该州其他土地内勘探石油或天然气矿藏；和

（B）部门根据法规允许，基于部门确定成本满足以下三个要求：

（i）成本必须在石油和天然气生产点的上游发生；

（ii）费用必须是勘探、开发或生产（如适用）石油或天然气矿藏的普通和必要费用；和

（iii）成本必须是勘探、开发或生产（如适用）石油或天然气矿藏的直接成本；

(2) 根据该部门通过的法规确定的该日历年的合理津贴，用于与勘探、开发或生产（如适用）石油或天然气矿藏直接相关的间接费用；和

(3) 在上一个日历年度发生的租赁支出，但不违反本条 (1) - (r) 的规定，该

(A) 在发生租赁支出的当年满足 AS 43.55.160 (e) 的要求；

(B) 在上一个日历年根据 AS 43.55.160 (a) 或 (h) 确定石油和天然气生产税值时未扣除；

(C) 不是本标题下信用的基础；和

(D) 勘探、开发或生产位于库克湾沉积盆地外的该州的石油或天然气矿床。

(b) 就本节 (a) 而言，

(1) 直接成本包括

(A) 如果购置成本在其他方面是直接成本，则发生购买某项物品的支出，尽管该支出可能需要资本化，而不是被视为财务会计或联邦所得税目的的费用；

(B) 支付或代替财产税、销售和使用税、汽车燃料税和消费税；

(2) 一项活动不需要实际位于正在勘探、开发或生产的石油或天然气矿床所在的租约或财产的场所内、附近或内部，以便该活动的成本是石油或天然气生产点的上游成本；

(3) 在确定成本是否属于租赁支出时，该部门可能会考虑以下因素：

(A) 该州的典型行业惯例和标准，这些惯例和标准确定了根据 2005 年 12 月 2 日之前生效的单位运营协议或类似运营协议，允许经营者向非经营者的生产者开具费用，但本节 (e) 中列出的项目除外，并与至少一名具有实质性议价能力的生产商进行谈判，操作员以外的；和

(B) 自然资源部采用的标准，用于确定承租人在计算根据 AS 38.05.180 (f) (3)

(B)、(D) 或 (E) 签发的租约下的净利润时从收入中扣除的成本（本节 (e) 中列出的项目除外）。

(c) [废除，2007 年 SSSLA 第 66 章第 1 章。

(d) [废除，2007 年 SSSLA 第 66 章第 1 章。

(e) 就本节而言，租赁支出不包括

- (1) 折旧、耗尽或摊销;
- (2) 石油或天然气特许权使用费、生产付款、租赁利润份额或石油或天然气生产、利润或收入份额的其他付款或分配, 但生产商的租赁支出适用于根据 **AS 38.05.180 (f) (3)** (B)、(D) 或 (E) 颁发的租赁生产的石油和天然气, 包括根据该租赁支付给国家的净利润份额;
- (3) 基于或以净收入衡量的税收;
- (4) 筹集股权或债务资本的利息或其他融资费用或成本;
- (5) 租赁或财产或勘探许可证的购置成本;
- (6) 因欺诈、故意不当行为、重大过失、违法或未能遵守州或联邦政府颁发的租约、许可证或执照规定的义务而产生的费用;
- (7) 依法处以罚款或处罚;
- (8) 涉及国家或涉及一个或多个租赁或财产或一个单元的权益所有者之间的权利或义务或生产权的仲裁、诉讼或其他争议解决活动的费用;
- (9) 组织合伙企业、合资企业或其他商业实体或安排所产生的费用;
- (10) 为赔偿国家而支付的金额;本款规定的排除不适用于从第三方保险人或担保人处获得保险或保证金的费用;
- (11) 根据 **AS 43.55.201** 或 **43.55.300** 征收的附加费;
- (12) 根据本节 (b) 可扣除的支出, 该支出是内部转让、与附属公司的交易或关联方之间的交易的结果, 或者不是公平交易, 除非生产者确定该支出金额不超过该支出的公平市场价值, 令该部门满意;
- (13) 购买任何公司、合伙企业、有限责任公司、商业信托或任何其他商业实体的权益而产生的支出, 无论该交易是否被视为联邦所得税目的的资产出售;
- (14) 根据 **AS 43.55.011** 或 **43.55.014** 征收的税款;
- (15) 拆除、拆除、交出或放弃设施、管道、井垫、平台或其他结构, 或恢复租约、田地、单元、面积、土地、水域或通行权而产生的费用与拆除、拆除、交出或放弃;如果为更换、翻新或改进设施、管道、井场、平台或其他结构而进行的拆除、拆除、交出或废弃而产生成本, 则不排除本款规定的费用;

(16) 与任何未经许可的石油或有害物质排放有关的遏制、控制、清理或清除所产生的费用, 以及对生产者或勘探者因未经许可的排放而造成的损害赔偿的任何责任;本段不适用于根据 AS 46.04.030 制定和维护石油排放预防和应急计划的成本;

(17) 根据 AS 38.05.132 履行勘探许可证项下的工作承诺而产生的成本;

(18) 在一个日历年内发生的支出部分, 否则将是 AS 43.55.023 中定义的合格资本支出, 该支出小于 0.30 美元的乘积乘以每个租赁或财产的应税总产量, 以 BTU 当量桶为单位, 在该日历年内, 但当日历年的一部分受本规定约束时, 支出和数量应在该日历年内按比例分配;

(19) 维修、更换或延期维护设施、管道、结构或设备(井除外)所产生的费用, 这些费用导致或为应对导致石油或天然气生产意外中断或降低的故障、问题或事件而进行的费用;或为应对未经许可的有害物质或气体排放而进行的或与之相关的设施、管道、结构或设备(井除外)的维修、更换或延期维护所产生的费用;但是, 如果本部门确定维修或更换仅是由于战争行为、意外的严重自然灾害或其他具有特殊、不可避免和不可抗拒性质的自然现象而需要的, 则本款规定的费用将构成本节(a)和(b)项下的租赁支出, 则可被视为租赁支出, 其影响不能通过行使应有的注意或远见, 或通过第三方的故意或过失行为或不作为来防止或避免, 但与生产者或代表生产者行事的经营者签订合同或受雇于生产者以外的第三方除外, 但前提是生产者或经营者(如适用)在作和维护设施、管道、结构或设备时采取了应有的谨慎措施, 并对第三方的作为或不作为以及作为或不作为的后果采取了合理的预防措施;在本段中,

(A) “设施、管道、构筑物或设备的维修、更换或延期维护所产生的费用”包括拆除和拆除正在更换的设施、管道、构筑物或设备的成本;

(B) “有害物质”具有 AS 46.03.826 中给出的含义;

(C) “更换”包括翻新或改进;

(20) 建造、收购或运营炼油厂或原油加压厂所发生的成本, 无论炼油厂或加油厂的产品是否用于石油或天然气勘探、开发或生产作业;但是, 如果生产商拥有位于该州生产商租约或财产场所内或附近的炼油厂或原油浇顶厂, 并将生产商从该租约或财产生产的石油加工成生产商在经营租赁或财产时用于钻探或生产石油或天然气的产品, 生产商的租赁支出包括从所用产品的公平市场价值中减去根据 AS 43.55.020 (f) 确定的加工油的现行价值计算得出的金额;

(21) 游说、公共关系、公共关系广告或政策宣传的费用;

(22) 作为 AS 38.05.081 规定的碳管理目的或 AS 38.95.400 - 38.95.499 规定的碳抵消项目而采取的资本支出或其他行动的一部分而产生的成本。

(f) 就 AS 43.55.023 (a) 而言, 仅就勘探者不拥有工作权益的土地内勘探石油或天然气矿床所发生的支出而言, 本节中的“生产商”一词包括“勘探者”。

(g) 如果勘探、开发或生产本条规定的租赁支出的成本发生, 则该部门应指定或批准一种合理的分配方法, 以确定根据本节适当被视为租赁支出的成本部分

(1) 位于州外土地内的石油或天然气矿床以及位于该州租约或财产或其他土地内的石油或天然气矿床;或

(2) 部分位于州外土地内, 部分位于州内租约或财产或其他土地内的石油或天然气矿床。

(h) 该部门应通过法规, 规定在石油和天然气之间、受 AS 43.55.011 (o) 约束的天然气与其他天然气之间以及租赁或财产之间分配成本的合理方法, 在这种情况下需要分配成本以确定租赁支出, 这些租赁支出是勘探、开发或生产石油矿床的成本或勘探成本, 开发或生产天然气矿床, 或勘探、开发或生产位于不同租约或财产内的石油或天然气矿床的成本。

(i) 该部门可以采用法规, 制定实现本节和 AS 43.55.170 目的所需的附加标准, 包括纳入经修订的 26 U.S.C. 482 (《国内税收法》) 的概念、该条款的相关或随附法规, 以及美国国税局发布的与该条款相关的任何裁决或指南。

(j) [废除, 第 34 章 4 4 4 SSLA 2016 条。]

(k) [废除, 第 34 章 4 4 4 SSLA 2016 条。]

(l) 在一个日历年内, 在应用生产者在该日历年发生的租赁支出后, 生产者可以选择应用结转年度损失的全部或部分, 或结转任何未使用的部分。该部门不得要求生产商在一个日历年内使用全部或部分结转的年度损失。

(m) 在根据 AS 43.55.011 (f) 确定纳税人根据 AS 43.55.011 (e) 承担的负债的日历年内, 纳税人在该年度可以申请的结转年度损失的最高金额等于该金额, 当与当年的租赁支出和本章规定的任何抵免项相加时, 在根据本章应用任何抵免之前, 有必要将根据 AS 43.55.011 (e) 计算的金额减少到根据 AS 43.55.011 (f) 应缴纳的等值税额。未根据本款适用的结转年度损失金额可以继续结转。

(n) 结转的年度损失只能适用

(1) 确定需要根据 AS 43.55.160 (a) 或 (h) 单独计算年度生产税值的类别的石油或天然气生产税值, 如果导致结转年度亏损的租赁支出发生在同一类别中;

（2）从租赁或财产开始定期生产石油或天然气的日历年开始，其中租赁支出导致结转的年度亏损。

（o）因租赁或财产而产生的租赁支出的结转年度亏损，而该损失符合以下条件

（1）在租赁支出发生当年之前或当年未开始正常生产石油或天然气，其价值每年减少上一年结转年度亏损价值的十分之一，从租赁支出根据本节（a）（3）结转后的第 11 个日历年 1 月 1 日开始；本款规定的价值减少不适用于该部门确定由于自然灾害、禁令或其他法院命令或行政命令而未开始正常生产石油或天然气的年份；

（2）在租赁支出发生当年之前或当年开始定期生产石油或天然气，其价值每年减少上一年结转年度亏损价值的十分之一，从租赁支出根据本节（a）（3）结转后的第八个日历年的 1 月 1 日开始。

（p）根据本节（o）结转的年度损失不得在部分日历年内减少价值。

（q）就本节（n）（2）和（o）而言，阿拉斯加石油和天然气保护委员会应决定正常生产的开始。

（r）在通过一项法规来定义因本节（n）和（o）的目的而产生导致结转年度损失的租赁支出的租赁或财产时，该部门应包括与租赁或财产合理相关的勘探租赁支出。

（s）就本节而言，

（1）“结转年度亏损”是指根据本节（a）（3）确定的损失；

（2）“勘探”包括进行地质或地球物理勘探，包括钻探地层试验井；

（3）“普通和必要”具有经修订的 26 U.S.C. 162（《国内税收法》）以及根据该条通过的法规中给出的含义；

（4）“地层试验井”是指仅以获取地质信息以帮助勘探石油或天然气矿床而钻探的井，其目标区域位于该州。

(16) 阿拉斯加州 - 小生产者和新地区的油气
开发费用抵免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 55. Oil and Gas Production

Tax and Oil Surcharge

Article 1. Oil and Gas Production Tax.

Sec. 43.55.024. Additional nontransferable tax credits

Universal Citation:

AK Stat § 43.55.024 (2024) 

< Previous

Next >

(a) For a calendar year for which a producer's tax liability under AS 43.55.011(e) on oil and gas produced from leases or properties outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, exceeds zero before application of any credits under this chapter, a producer that is qualified under (e) of this section may apply a tax credit against that liability of not more than \$6,000,000.

(b) A producer may not take a tax credit under (a) of this section for any calendar year after the later of

(1) 2016; or

(2) the ninth calendar year after the calendar year during which the producer first has commercial oil or gas production before May 1, 2016, from at least one lease or property in

the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, if the producer did not have commercial oil or gas production from a lease or property in the state outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, before April 1, 2006.

(c) For a calendar year for which a producer's tax liability under AS 43.55.011(e) exceeds zero before application of any credits under this chapter, other than a credit under (a) of this section but after application of any credit under (a) of this section, a producer that is qualified under (e) of this section and whose average amount of oil and gas produced a day and taxable under AS 43.55.011(e) is less than 100,000 BTU equivalent barrels a day may apply a tax credit under this subsection against that liability. A producer whose average amount of oil and gas produced a day and taxable under AS 43.55.011(e) is

(1) not more than 50,000 BTU equivalent barrels may apply a tax credit of not more than \$12,000,000 for the calendar year;

(2) more than 50,000 and less than 100,000 BTU equivalent barrels may apply a tax credit of not more than \$12,000,000 multiplied by the following fraction for the calendar year:

$1 - [2 \times (AP - 50,000)] \div 100,000$ where AP = the average amount of oil and gas taxable under AS 43.55.011(e), produced a day during the calendar year in BTU equivalent barrels.

(d) A producer may not take a tax credit under (c) of this section for any calendar year after the later of

(1) 2016; or

(2) if the producer did not have commercial oil or gas production from a lease or property in the state before April 1, 2006, the ninth calendar year after the calendar year during which the producer first has commercial oil or gas production before May 1, 2016, from at least one lease or property in the state.

(e) On written application by a producer that includes any information the department may require, the department shall determine whether the producer qualifies for a calendar year under (a) and (c) of this section. To qualify under (a) and (c) of this section, a producer must demonstrate that its operation in the state or its ownership of an interest in a lease or property in the state as a distinct producer would not result in the division among multiple producer entities of any production tax liability under AS 43.55.011(e) that reasonably would be expected to be attributed to a single producer if the tax credit provisions of (a) or (c) of this section did not exist.

(f) A tax credit authorized by (a) of this section may not be applied to reduce a producer's tax liability for any calendar year under AS 43.55.011(e) on oil and gas produced from leases or properties outside the Cook Inlet sedimentary basin, no part of which is north of 68 degrees North latitude, below zero.

(g) A tax credit authorized by (c) of this section may not be applied to reduce a producer's tax liability for any calendar year under AS 43.55.011(e) below zero.

(h) An unused tax credit or portion of a tax credit under this section is not transferable and may not be carried forward for use in a later calendar year.

(i) A producer may apply against the producer's tax liability for the calendar year under AS 43.55.011(e) a tax credit of \$5 for each barrel of oil taxable under AS 43.55.011(e) that receives a reduction in the gross value at the point of production under AS 43.55.160(f) or (g) and that is produced during a calendar year after December 31, 2013. A tax credit authorized by this subsection may not reduce a producer's tax liability for a calendar year under AS 43.55.011(e) below zero.

(j) A producer may apply against the producer's tax liability for the calendar year under AS 43.55.011(e) a tax credit in the amount specified in this subsection for each barrel of oil taxable under AS 43.55.011(e) that does not receive a reduction in the gross value at the point of production under AS 43.55.160(f) or (g) and that is produced during a calendar year after December 31, 2013, from leases or properties north of 68 degrees North latitude. A tax credit under this subsection may not reduce a producer's tax liability for a calendar year under AS 43.55.011(e) below the amount calculated under AS 43.55.011(f). The amount of the tax credit for a barrel of taxable oil subject to this subsection produced during a month of the calendar year is

(1) \$8 for each barrel of taxable oil if the average gross value at the point of production for the month is less than \$80 a barrel;

(2) \$7 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$80 a barrel, but less than \$90 a barrel;

(3) \$6 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$90 a barrel, but less than \$100 a barrel;

(4) \$5 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$100 a barrel, but less than \$110 a barrel;

- (5) \$4 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$110 a barrel, but less than \$120 a barrel;
- (6) \$3 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$120 a barrel, but less than \$130 a barrel;
- (7) \$2 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$130 a barrel, but less than \$140 a barrel;
- (8) \$1 for each barrel of taxable oil if the average gross value at the point of production for the month is greater than or equal to \$140 a barrel, but less than \$150 a barrel;
- (9) zero if the average gross value at the point of production for the month is greater than or equal to \$150 a barrel.

[Go to Previous Versions of this Section](#) ▾

2024 年阿拉斯加法规 第 43 章。收入和税收 第 55 章。油气生产税和油附加费 第 1 条。石油和天然气生产税。 第 43.55.024 节。额外的不可转让税收抵免

普遍引用：

AK Stat § 43.55.024 （2024） 

[◀ 以前](#)

[下一个 ▶](#)

（a）对于根据 AS 43.55.011（e）对库克湾沉积盆地以外的租约或财产（其中任何部分均位于北纬 68 度以北）生产的石油和天然气的纳税义务在应用本章规定的任何抵免之前超过零的日历年，符合本节（e）条件的生产商可以对该负债申请不超过 6,000,000 美元的税收抵免。

（b）生产者不得在较晚者之后的任何日历年内根据本节（a）获得税收抵免

（1）2016；或

（2）生产商在 2016 年 5 月 1 日之前首次生产商业石油或天然气的日历年之后的第九个日历年，如果生产商没有从库克湾沉积盆地以外的州的租约或财产中生产商业石油或天然气，则该租约或财产位于北纬 68 度以北盆地，其中没有一部分位于北纬 68 度以北，在 2006 年 4 月 1 日之前。

（c）对于生产商根据 AS 43.55.011（e）的纳税义务在应用本章规定的任何抵免之前超过零的日历年，但根据本节（a）规定的抵免但在根据本节（a）应用任何抵免之后，符合本

节（e）规定的生产商，其平均每天生产并根据 AS 43.55.011（e）应纳税的石油和天然气量低于每天 100,000 BTU 当量桶可以根据本小节对该负债申请税收抵免。根据 AS 43.55.011（e）规定，其平均每天生产的石油和天然气量为

（1）不超过 50,000 BTU 当量桶的日历年可申请不超过 12,000,000 美元的税收抵免；

（2）超过 50,000 且低于 100,000 BTU 当量桶的税收抵免可以申请不超过 12,000,000 美元的税收抵免，乘以日历年的以下分数：

$1 - [2 \times (AP - 50,000)] \div 100,000$ ，其中 AP = 根据 AS 43.55.011（e）应纳税的石油和天然气的平均数量，在日历年内以 BTU 当量桶计算的一天生产。

（d）生产者不得在较晚者之后的任何日历年内根据本节（c）获得税收抵免

(1) 2016;或

（2）如果生产商在 2006 年 4 月 1 日之前没有从该州的租约或财产中生产商业石油或天然气，则在 2016 年 5 月 1 日之前首次生产商业石油或天然气的日历年后的第九个日历年，来自该州的至少一个租约或财产。

（e）根据制片人的书面申请，包括该部门可能需要的任何信息，该部门应确定该制片人是否有资格参加本节（a）和（c）规定的日历年。要符合本节（a）和（c）的资格，生产者必须证明其在该州的经营或作为独立生产者在该州的租赁或财产权益的所有权不会导致多个生产者实体在多个生产者实体之间划分 AS 43.55.011（e）规定的任何生产税义务，如果（a）的税收抵免条款，则合理地预期这些义务将归因于单个生产商或（c）本条不存在。

（f）根据 AS 43.55.011（e）规定，本节（a）授权的税收抵免不得用于减少生产商在任何日历年对库克湾沉积盆地以外的租约或财产生产的石油和天然气的纳税义务，这些沉积盆地的任何部分都不在北纬 68 度以北，低于零。

（g）本节（c）授权的税收抵免不得用于将生产者根据 AS 43.55.011（e）在任何日历年的纳税义务降至零以下。

（h）根据本节，未使用的税收抵免或部分税收抵免不可转让，也不得结转以在以后的日历年使用。

（i）生产商可以针对生产商根据 AS 43.55.011（e）在日历年的纳税义务申请 5 美元的税收抵免，根据 AS 43.55.160（f）或（g）在生产点获得总价值减少，并且在 12 月 31 日之后的日历年内生产，2013. 本款授权的税收抵免不得将生产商根据 AS 43.55.011（e）在一个日历年的纳税义务降至零以下。

(j) 生产商可以针对生产商根据 AS 43.55.011 (e) 在日历年的纳税义务, 针对根据 AS 43.55.011 (e) 在生产点未获得总价值减少且在 12 月 31 日之后的日历年生产的每桶石油申请本款规定的税收抵免, 2013 年, 来自北纬 68 度以北的租约或房产。根据本款, 税收抵免不得将生产商根据 AS 43.55.011 (e) 在日历年的纳税义务减少到根据 AS 43.55.011 (f) 计算的金额以下。在日历年的一个月生产的受本款约束的一桶应税石油的税收抵免金额为

- (1) 如果当月生产点的平均总价值低于每桶 80 美元, 则每桶应税油 8 美元;
- (2) 如果当月生产点的平均总价值大于或等于每桶 80 美元, 但低于每桶 90 美元, 则每桶应税油 7 美元;
- (3) 如果当月生产点的平均总价值大于或等于每桶 90 美元, 但低于每桶 100 美元, 则每桶应税油 6 美元;
- (4) 如果当月生产点的平均总价值大于或等于每桶 100 美元, 但低于每桶 110 美元, 则每桶应税油 5 美元;
- (5) 如果当月生产点的平均总价值大于或等于每桶 110 美元, 但低于每桶 120 美元, 则每桶应税油 4 美元;
- (6) 如果当月生产点的平均总价值大于或等于每桶 120 美元, 但低于每桶 130 美元, 则每桶应税油 3 美元;
- (7) 如果当月生产点的平均总价值大于或等于每桶 130 美元, 但低于每桶 140 美元, 则每桶应税油 2 美元;
- (8) 如果当月生产点的平均总价值大于或等于每桶 140 美元, 但低于每桶 150 美元, 则每桶应税油 1 美元;
- (9) 如果当月生产点的平均总价值大于或等于每桶 150 美元, 则为零。

(17) 阿拉斯加州 - 油气勘探费用抵免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Alaska Statutes

Title 43. Revenue and Taxation

Chapter 55. Oil and Gas Production Tax and Oil Surcharge

Article 1. Oil and Gas Production Tax.

Sec. 43.55.025. Alternative tax credit for oil and gas exploration

Universal Citation:

AK Stat § 43.55.025 (2024) ○

[◀ Previous](#)

[Next ▶](#)

(a) Subject to the terms and conditions of this section, a credit against the tax levied by AS 43.55.011(e) or, if the credit is for exploration expenditures incurred for work performed on or after July 1, 2016, against the tax levied by AS 43.20 is allowed for exploration expenditures that qualify under (b) of this section in an amount equal to one of the following:

- (1) 30 percent of the total exploration expenditures that qualify only under (b) and (c) of this section;
- (2) 30 percent of the total exploration expenditures that qualify only under (b) and (d) of this section;

(3) 40 percent of the total exploration expenditures that qualify under (b), (c), and (d) of this section;

(4) 40 percent of the total exploration expenditures that qualify only under (b) and (e) of this section;

(5) 80, 90, or 100 percent, or a lesser amount described in (l) of this section, of the total exploration expenditures described in (b)(2) and (3) of this section and not excluded by (b) (4) and (5) of this section that qualify only under (l) of this section;

(6) the lesser of \$25,000,000 or 80 percent of the total exploration drilling expenditures described in (m) of this section and that qualify under (b) and (c)(1), (c)(2)(A), and (c)(2) (C) of this section; or

(7) the lesser of \$7,500,000 or 75 percent of the total seismic exploration expenditures described in (n) of this section and that qualify under (b) of this section.

(b) To qualify for the production tax credit under (a) of this section, an exploration expenditure

(1) must be incurred for work performed after June 30, 2008, and before July 1, 2016, except that, for exploration conducted outside of the Cook Inlet sedimentary basin and south of 68 degrees North latitude, to qualify for the production tax credit under

(A) (a)(1), (2), or (3) of this section, an exploration expenditure must be incurred for work performed after June 30, 2008, and before January 1, 2022; and

(B) (a)(4) of this section, an exploration expenditure must be incurred for work performed after June 30, 2008, and before January 1, 2018;

(2) may be for seismic or other geophysical exploration costs not connected with a specific well;

(3) if for an exploration well,

(A) must be incurred by an explorer that holds an interest in the exploration well for which the production tax credit is claimed;

(B) may be for either a well that encounters an oil or gas deposit or a dry hole;

(C) must be for a well that has been completed, suspended, or abandoned at the time the explorer claims the tax credit under (f) of this section; and

(D) must be for goods, services, or rentals of personal property reasonably required for the surface preparation, drilling, casing, cementing, and logging of an exploration well, and, in the case of a dry hole, for the expenses required for abandonment if the well is abandoned within 18 months after the date the well was spudded;

(4) may not be for administration, supervision, engineering, or lease operating costs; geological or management costs; community relations or environmental costs; bonuses, taxes, or other payments to governments related to the well; costs, including repairs and replacements, arising from or associated with fraud, wilful misconduct, gross negligence, criminal negligence, or violation of law, including a violation of 33 U.S.C. 1319(c)(1) or 1321(b)(3) (Clean Water Act); or other costs that are generally recognized as indirect costs or financing costs; and

(5) may not be incurred for an exploration well or seismic exploration that is included in a plan of exploration or a plan of development for any unit before May 14, 2003.

(c) To be eligible for a production tax credit authorized by (a)(1), (3), or (6) of this section, exploration expenditures must

(1) qualify under (b) of this section; and

(2) be for an exploration well, subject to the following:

(A) before the well is spudded,

(i) the explorer shall submit to the commissioner of natural resources the information necessary to determine whether the geological objective of the well is a potential oil or gas trap that is distinctly separate from any trap that has been tested by a preexisting well;

(ii) at the time of the submittal of information under (i) of this subparagraph, the commissioner of natural resources may request from the explorer that specific data sets, ancillary data, and reports including all results, and copies of well data collected and data analyses for the well be provided to the Department of Natural Resources upon completion of the drilling; in this sub-subparagraph, well data include all analyses conducted on physical material, and well logs collected from the well and sample analyses; testing geophysical and velocity data including vertical seismic profiles and check shot surveys; testing data and analyses; age data; geochemical analyses; and access to tangible material; and

(iii) the commissioner of natural resources must make an affirmative determination as to whether the geological objective of the well is a potential oil or gas trap that is distinctly separate from any trap that has been tested by a preexisting well and what information under (ii) of this subparagraph must be submitted by the explorer after completion, abandonment, or suspension under AS 31.05.030; the commissioner of natural resources shall make that determination within 60 days after receiving all the necessary information from the explorer based on the information received and on other information the commissioner of natural resources considers relevant;

(B) for an exploration well other than a well to explore a Cook Inlet prospect, the well must be located and drilled in such a manner that the bottom hole is located not less than three miles away from the bottom hole of a preexisting well drilled for oil or gas, irrespective of whether the preexisting well has been completed, suspended, or abandoned;

(C) after completion, suspension, or abandonment under AS 31.05.030 of the exploration well, the commissioner of natural resources must determine that the well was consistent with achieving the explorer's stated geological objective.

(d) To be eligible for the 30 percent production tax credit authorized by (a)(2) of this section or the 40 percent production tax credit authorized by (a)(3) of this section, an exploration expenditure must

(1) qualify under (b) of this section; and

(2) be for an exploration well that is located not less than 25 miles outside of the outer boundary, as delineated on July 1, 2003, of any unit that is under a plan of development, except that for an exploration well for a Cook Inlet prospect to qualify under this paragraph, the exploration well must be located not less than 10 miles outside the outer boundary, as delineated on July 1, 2003, of any unit that is under a plan of development.

(e) To be eligible for the 40 percent production tax credit authorized by (a)(4) of this section, the exploration expenditure must

(1) qualify under (b) of this section;

(2) be for seismic exploration; and

(3) have been conducted outside the boundaries of a production unit or an exploration unit; however, the amount of the expenditure that is otherwise eligible under this

subsection is reduced proportionately by the portion of the seismic exploration activity that crossed into a production unit or an exploration unit.

(f) For a production tax credit under this section,

(1) an explorer shall, in a form prescribed by the department and, except for a credit under (k) of this section, within six months of the completion of the exploration activity, claim the credit and submit information sufficient to demonstrate to the department's satisfaction that the claimed exploration expenditures qualify under this section; in addition, the explorer shall submit information necessary for the commissioner of natural resources to evaluate the validity of the explorer's compliance with the requirements of this section;

(2) an explorer shall agree, in writing,

(A) to notify the Department of Natural Resources, within 30 days after completion of seismic or geophysical data processing, completion of well drilling, or filing of a claim for credit, whichever is the latest, for which exploration costs are claimed, of the date of completion and submit a report to that department describing the processing sequence and providing a list of data sets available;

(B) to provide to the Department of Natural Resources, within 30 days after the date of a request, unless a longer period is provided by the Department of Natural Resources, specific data sets, ancillary data, and reports identified in (A) of this paragraph; in this subparagraph,

(i) a seismic or geophysical data set includes the data for an entire seismic survey, irrespective of whether the survey area covers nonstate land in addition to state land or land in a unit in addition to land outside a unit;

(ii) well data include all analyses conducted on physical material, and well logs collected from the well, results, and copies of data collected and data analyses for the well, including well logs; sample analyses; testing geophysical and velocity data including seismic profiles and check shot surveys; testing data and analyses; age data; geochemical analyses; and tangible material;

(C) that, notwithstanding any provision of AS 38, information provided under this paragraph will be held confidential by the Department of Natural Resources,

(i) in the case of well data, until the expiration of the 24-month period of confidentiality described in AS 31.05.035(c), at which time the Department of Natural Resources will

release the information after 30 days' public notice unless, in the discretion of the commissioner of natural resources, it is necessary to protect information relating to the valuation of unleased acreage in the same vicinity, or unless the well is on private land and the owner, including the lessor but not the lessee, of the oil and gas resources has not given permission to release the well data;

(ii) in the case of seismic or other geophysical data, other than seismic data acquired by seismic exploration subject to (k) of this section, for 10 years following the completion date, at which time the Department of Natural Resources will release the information after 30 days' public notice, except as to seismic or other geophysical data acquired from private land, unless the owner, including a lessor but not a lessee, of the oil and gas resources in the private land gives permission to release the seismic or other geophysical data associated with the private land;

(iii) in the case of seismic data obtained by seismic exploration subject to (k) of this section, only until the expiration of 30 days' public notice issued on or after the date the production tax credit certificate is issued under (5) of this subsection;

(3) if more than one explorer holds an interest in a well or seismic exploration, each explorer may claim an amount of credit that is proportional to the explorer's cost incurred;

(4) the department may exercise the full extent of its powers as though the explorer were a taxpayer under this title, in order to verify that the claimed expenditures are qualified exploration expenditures under this section; and

(5) if the department is satisfied that the explorer's claimed expenditures are qualified under this section and that all data required to be submitted under this section have been submitted, the department shall issue to the explorer a production tax credit certificate for the amount of credit to be allowed against production taxes levied by AS 43.55.011(e) and, if the credit is for exploration expenditures incurred for work performed on or after July 1, 2016, against taxes levied by AS 43.20; notwithstanding any contrary provision of AS 38, AS 40.25.100, or AS 43.05.230, the following information is not confidential:

(A) the explorer's name;

(B) the date of the application;

(C) the location of the well or seismic exploration;

(D) the date of the department's issuance of the certificate; and

(E) the date on which the information required to be submitted under this section will be released.

(g) An explorer, other than an entity that is exempt from taxation under this chapter, may transfer, convey, or sell its production tax credit certificate to any person, and any person who receives a production tax credit certificate may also transfer, convey, or sell the certificate. A production tax credit certificate that is transferred, conveyed, or sold under this section may not be applied against the tax levied by AS 43.20.

(h) A producer that purchases a production tax credit certificate may apply the credits against its production tax levied by AS 43.55.011(e). Regardless of the price the producer paid for the certificate, the producer may receive a credit against its production tax liability for the full amount of the credit, but for not more than the amount for which the certificate is issued. A production tax credit or a portion of a production tax credit or a production tax credit certificate or a portion of a production tax credit certificate allowed under this section

(1) may not be applied more than once;

(2) may be applied in a later calendar year;

(3) may, regardless of when the credit was earned, be applied to satisfy a tax, interest, penalty, fee, or other charge that

(A) is related to the tax due under this chapter for a prior year, except for a surcharge under AS 43.55.201 - 43.55.299 or 43.55.300 or the tax levied by AS 43.55.011(i) or 43.55.014; and

(B) has not, for the purpose of art. IX, sec. 17(a), Constitution of the State of Alaska, been subject to an administrative proceeding or litigation.

(i) For a production tax credit under this section,

(1) a credit may not be applied to reduce a taxpayer's tax liability under AS 43.55.011(e) below zero for a calendar year;

(2) if the production tax credit is for exploration expenditures incurred for work performed on or after July 1, 2016, the explorer may apply the credit to reduce the explorer's tax liability under AS 43.20, except that the credit may not be applied to reduce the explorer's tax liability under AS 43.20 below zero for a tax year; and

(3) an amount of the production tax credit in excess of the amount that may be applied for a calendar or tax year under this subsection may be carried forward and applied against the taxpayer's tax liability under AS 43.55.011(e) in one or more later calendar years or under AS 43.20 in one or more later tax years.

(j) Notwithstanding any other provision of this title, of AS 31.05, or of AS 40.25.100, the department shall provide to the Department of Natural Resources information submitted with a claim under this section to support the eligibility of an exploration expenditure, including seismic exploration data and well data, and any information described in (f)(2) of this section received by the department.

(k) Subject to the terms and conditions of this section, if a claim is filed under (f)(1) of this section before January 1, 2016, a credit against the production tax levied by AS 43.55.011(e) is allowed in an amount equal to five percent of an eligible expenditure under this subsection incurred for seismic exploration performed before July 1, 2003. To be eligible under this subsection, an expenditure must

(1) have been for seismic exploration that

(A) obtained data that the commissioner of natural resources considers to be in the best interest of the state to acquire for public distribution; and

(B) was conducted outside the boundaries of a production unit; however, the amount of the expenditure that is otherwise eligible under this section is reduced proportionately by the portion of the seismic exploration activity that crossed into a production unit; and

(2) qualify under (b)(4) of this section.

(l) The first three unaffiliated persons that drill an offshore exploration well for the purpose of discovering oil or gas in Cook Inlet that penetrates and evaluates a prospect in the pre-Tertiary zone using a jack-up rig are eligible for the credit under this subsection. The person that drills the first exploration well is entitled to a credit in the amount of 100 percent of its exploration expenditures or \$25,000,000, whichever is less; the person that drills the second exploration well using the same jack-up rig is entitled to a credit in the amount of 90 percent of its exploration expenditures or \$22,500,000, whichever is less; and the person that drills the third exploration well using the same jack-up rig is entitled to a credit in the amount of 80 percent of its exploration expenditures or \$20,000,000, whichever is less. A person or an affiliate of a person drilling an exploration well is not entitled to a credit for more than one exploration well under this subsection. The department shall make a determination of the order in which the wells are drilled based on

the date and time that the drill bit first turns to the right against the seafloor for the purpose of drilling the well. Exploration expenditures eligible for the credit in this subsection may include the necessary and reasonable costs to modify an existing jack-up rig for use in Cook Inlet, may not include the cost to construct or manufacture a jack-up rig, and, notwithstanding (b) of this section, must be incurred for work performed after March 31, 2010. If the exploration well for which a credit is received under this subsection results in sustained production of oil or gas from a reservoir discovered by the exploration well, and notwithstanding that the credit may have been transferred under (g) of this section, 50 percent of the amount of the credit received shall be repaid to the department by the person that received the credit in equal monthly installments over a 10-year period commencing 60 days after the start of sustained production of oil or gas. Whether the exploration well for which a credit is requested under this subsection penetrated and evaluated a prospect in the pre-Tertiary zone and the exploration well resulted in sustained production of oil or gas from a reservoir discovered by the exploration well shall be determined by the commissioner of natural resources and reported to the commissioner. A taxpayer that obtains a credit under this subsection may not claim a tax credit under AS 43.55.023 or another provision in this section for the same exploration expenditure. In this subsection,

(1) “jack-up rig” means a mobile drilling platform with extendible legs for support on the ocean floor;

(2) “reservoir” means an oil and gas accumulation, discovered and evaluated by testing, that is separate from any other accumulation of oil and gas;

(3) “sustained production” means production of oil or gas from a reservoir into a pipeline or other means of transportation to market, but does not include testing, evaluation, or pilot production.

(m) The persons that drill the first four exploration wells in the state and within the areas described in (o) of this section on state lands, private lands, or federal onshore lands for the purpose of discovering oil or gas that penetrate and evaluate a prospect in a basin described in (o) of this section are eligible for a credit under (a)(6) of this section. A credit under this subsection may not be taken for more than two exploration wells in a single area described in (o)(1) - (6) of this section. Notwithstanding (b) of this section, exploration expenditures eligible for the credit in this subsection must be incurred for work performed after June 1, 2012, and before July 1, 2017, except that expenditures to complete an exploration well that was spudded but not completed before July 1, 2017, are eligible for the credit under this subsection. A person planning to drill an exploration well on private land

and to apply for a credit under this subsection shall obtain written consent from the owner of the oil and gas interest for the full public release of all well data after the expiration of the confidentiality period applicable to information collected under (f) of this section. The written consent of the owner of the oil and gas interest must be submitted to the commissioner of natural resources before approval of the proposed exploration well. In addition to the requirements in (c)(1), (c)(2)(A), and (c)(2)(C) of this section and submission of the written consent of the owner of the oil and gas interest, a person planning to drill an exploration well shall obtain approval from the commissioner of natural resources before the well is spudded. The commissioner of natural resources shall make a written determination approving or rejecting an exploration well within 60 days after receiving the request for approval or as soon as is practicable thereafter. Before approving the exploration well, the commissioner of natural resources shall consider the following: the location of the well; the proximity to a community in need of a local energy source; the proximity of existing infrastructure; the experience and safety record of the explorer in conducting operations in remote or roadless areas; the projected cost schedule; whether seismic mapping and seismic data sufficiently identify a particular trap for exploration; whether the targeted and planned depth and range are designed to penetrate and fully evaluate the hydrocarbon potential of the proposed prospect and reach the level below which economic hydrocarbon reservoirs are likely to be found, or reach 12,000 feet or more true vertical depth; and whether the exploration plan provides for a full evaluation of the wellbore below surface casing to the depth of the well. Whether the exploration well for which a credit is requested under this subsection is located within an area and a basin described under (o) of this section shall be determined by the commissioner of natural resources and reported to the commissioner. A taxpayer that obtains a credit under this subsection may not claim a tax credit under AS 43.55.023 or another provision in this section for the same exploration expenditure.

(n) The persons that conduct the first four seismic exploration projects in the state and within the areas described in (o) of this section for the purpose of discovering oil or gas in a basin are eligible for the credit under (a)(7) of this section. A credit under this subsection may not be taken for more than one seismic exploration project in a single area described in (o)(1) - (6) of this section. Exploration expenditures eligible for the credit in this subsection must be incurred for work performed after June 1, 2012, and before July 1, 2016. A person planning to conduct a seismic exploration project on private land and to apply for a credit under this subsection shall obtain written consent from the owner of the oil and gas interest for the full public release of all geophysical data and compliance with the data submission requirements in (f)(2) of this section. Notwithstanding (f)(2)(C)(ii) of this section, to qualify for a credit under this subsection, a person shall submit the written

consent of the owner of the oil and gas interest for the release of data if applicable, and all data required under (f)(2) of this section to the Department of Natural Resources and shall agree in writing that all seismic data requirements submitted under the requirements of (f)(2) of this section may be made public two years after receiving a credit under this subsection. A person intending to qualify for the tax credit under this subsection shall obtain approval from the commissioner of natural resources before the commencement of the seismic exploration activities. The commissioner of natural resources shall make a written determination approving or rejecting a seismic project within 60 days after receiving the request for approval or as soon as is practicable thereafter. Before approving a seismic exploration project, the commissioner shall consider the following: the location of the project; the projected cost schedule; the data acquisition and data processing plan; the reasons for choosing the particular area for seismic exploration; and the experience and safety record of the person in conducting seismic exploration operations in remote or roadless areas. Whether the seismic exploration project for which a credit is requested under this subsection is located in a basin described in (o) of this section shall be determined by the commissioner of natural resources and reported to the commissioner. A taxpayer that obtains a credit under this subsection may not claim a tax credit under AS 43.55.023 or another provision in this section for the same exploration expenditure.

(o) The activity that is the basis for a credit claimed under (a)(6) and (m) of this section or (a)(7) and (n) of this section must be for the exploration of a basin and within the following areas whose central points are determined using the World Geographic System of 1984 datum,

- (1) 100 miles from 66.896128 degrees North, -162.598187 degrees West;
- (2) 150 miles from 64.839474 degrees North, -147.72094 degrees West;
- (3) 50 miles from 62.776428 degrees North, -164.495201 degrees West;
- (4) 50 miles from 62.110357 degrees North, -145.530551 degrees West;
- (5) 100 miles from 58.189868 degrees North, -157.371104 degrees West;
- (6) 100 miles from 56.005988 degrees North, -160.56083 degrees West.

(p) In this section,

- (1) "Cook Inlet prospect" means a location within the Cook Inlet sedimentary basin, as that term is defined by regulation adopted to implement AS 38.05.180(f)(4);

(2) “preexisting well” means a well that was spudded more than 540 days but less than 35 years before the date on which the exploration well to which it is compared is spudded.

(q) On the day on which an application for a tax credit certificate is submitted under (f) of this section, the department shall issue to the explorer a conditional tax credit certificate. For the purposes of AS 43.55.028(e), the department may, at the time of an application under AS 43.55.028(e), accept from an explorer a conditional tax credit certificate issued under this subsection; however, the department may not purchase a conditional tax credit certificate. A conditional tax credit certificate under this subsection

(1) may be used to apply for the purchase of a tax credit certificate under AS 43.55.028(e) if the conditional tax credit certificate is for exploration expenditures incurred before July 1, 2017;

(2) may not be sold, transferred, or conveyed;

(3) has no value; and

(4) expires on the day on which the department issues a transferable tax credit certificate under (f) of this section.

转到以前的版本 之 本节



2024 年阿拉斯加法规 第 43 章。收入和税收 第 55 章。石油和天然气生产税和石油附加费 第 1 条。石油和天然气生产税。 第 43.55.025 节。石油和天然气勘探的替代 税收抵免

普遍引用：

AK Stat § 43.55.025 (2024)



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(a) 根据本节的条款和条件，对于符合本节 (b) 条件的勘探支出，允许对 AS 43.55.011 (e) 征收的税款进行抵免，或者，如果抵免是针对 2016 年 7 月 1 日或之后进行的工作而产生的勘探支出，则允许抵免 AS 43.20 征收的税款，金额等于以下之一：

- (1) 仅符合本节 (b) 和 (c) 条件的勘探总支出的 30%;
- (2) 仅符合本节 (b) 和 (d) 条件的勘探总支出的 30%;
- (3) 符合本节 (b)、(c) 和 (d) 规定的勘探总支出的 40%;
- (4) 仅符合本节 (b) 和 (e) 规定的勘探总支出的 40%;
- (5) 本节 (b) (2) 和 (3) 中描述的勘探总支出的 80%、90% 或 100%，或本节 (1) 中描述的金额，但本节 (b) (4) 和 (5) 不排除，仅符合本节 (1) 的条件;

(6) 25,000,000 美元或本节 (m) 中描述的勘探钻探总支出的 80%，并符合本节 (b) 和 (c) (1)、(c) (2) (A) 和 (c) (2) (C) 的条件，以较低者为准；或

(7) 7,500,000 美元或本节 (n) 中描述的地震勘探总支出的 75% 中较低者，符合本节 (b) 的条件。

(b) 要获得本节 (a) 项规定的生产税抵免，勘探支出

(1) 必须发生在 2008 年 6 月 30 日之后和 2016 年 7 月 1 日之前进行的工作，但库克湾沉积盆地以外和北纬 68 度以南进行的勘探除外，才有资格获得生产税收抵免

(一) (一) (1)、(2) 或 (3) 本节中，2008 年 6 月 30 日之后和 2022 年 1 月 1 日之前进行的工作必须产生勘探支出；和

(乙) (一) (4) 本节中，2008 年 6 月 30 日之后和 2018 年 1 月 1 日之前进行的工作必须产生勘探支出；

(2) 可能用于与特定井无关的地震或其他地球物理勘探成本；

(3) 如果为勘探井，

(A) 必须由在申请生产税收抵免的勘探井中拥有权益的勘探者承担；

(B) 可以用于遇到石油或天然气矿床或干孔的井；

(C) 必须适用于在勘探者根据本节 (f) 申请税收抵免时已完工、暂停或废弃的油井；和

(D) 必须用于勘探井的表面处理、钻探、套管、固井和测井合理所需的货物、服务或个人财产租赁，如果是干孔，如果油井在开井之日起 18 个月内被废弃，则必须用于废弃所需的费用；

(4) 不得用于管理、监督、工程或租赁运营成本；地质或管理成本；社区关系或环境成本；向政府支付的奖金、税收或其他与油井相关的款项；因欺诈、故意不当行为、重大过失、刑事过失或违法行为（包括违反 33 U.S.C. 1319 (c) (1) 或 1321 (b) (3) (清洁水法) 而引起或与之相关的费用，包括维修和更换；或其他通常被认定为间接成本或融资成本的成本；和

(5) 在 2003 年 5 月 14 日之前，任何单位的勘探计划或开发计划中包含的勘探井或地震勘探不得发生。

(c) 要有资格获得本节 (a) (1)、(3) 或 (6) 授权的生产税收抵免，勘探支出必须

(1) 符合本节 (b) 项的资格；和

(2) 为勘探井，须符合以下条件：

(A) 在井被挖出之前，

(i) 勘探者应向自然资源专员提交必要的信息，以确定该井的地质目标是否是潜在的石油或天然气圈闭，该圈闭与已经过现有油井测试的任何圈闭明显分开；

(ii) 在根据本款 (i) 项提交信息时，自然资源专员可要求勘探者在钻探完成后向自然资源部提供具体数据集、辅助数据和报告，包括所有结果，以及收集的油井数据和数据分析的副本；在本分段中，油井数据包括对实物材料进行的所有分析，以及从油井和样品分析中收集的测井；测试地球物理和速度数据，包括垂直地震剖面 and 检查镜头调查；测试数据和分析；年龄数据；地球化学分析；以及获得有形材料；和

(iii) 自然资源专员必须就该井的地质目标是否是一个潜在的石油或天然气圈闭，该圈闭与任何已经过现有井测试的圈闭明显分开，以及勘探员在完成后必须提交本款 (ii) 项规定的哪些信息，做出肯定的决定，根据 AS 31.05.030 放弃或暂停；自然资源专员应在收到勘探者提供所有必要信息后 60 天内根据收到的信息和自然资源专员认为相关的其他信息做出决定；

(B) 对于勘探库克湾勘探区的油井以外的勘探井，该井的位置和钻探方式必须使底孔距离已钻探石油或天然气的现有井的底孔不少于三英里，无论该原有井是否已完工，暂停或放弃；

(C) 根据 AS 31.05.030 完成、暂停或放弃勘探井后，自然资源专员必须确定该井符合勘探者规定的地质目标。

(d) 要有资格获得本节 (a) (2) 授权的 30% 生产税抵免或本节 (a) (3) 授权的 40% 生产税抵免，勘探支出必须

(1) 符合本节 (b) 项的资格；和

(2) 对于位于 2003 年 7 月 1 日划定的任何开发计划下的单元的外部边界外不少于 25 英里的勘探井，但库克湾勘探区符合本款规定的勘探井除外，该勘探井必须位于外边界外不少于 10 英里处，如 2003 年 7 月 1 日划定的，任何处于发展计划下的单位。

(e) 要有资格获得本节 (a) (4) 授权的 40% 的生产税收抵免，勘探支出必须

(1) 符合本节 (b) 项的资格；

(2) 用于地震勘探；和

(3) 在生产单位或勘探单位边界之外进行；但是，根据本款符合条件的支出金额按比例减少地震勘探活动中进入生产单位或勘探单位的部分。

(f) 对于本节规定的生产税收抵免，

(1) 勘探者应在勘探活动结束后六个月内，以部门规定的形式申请抵免，并提交足以证明该部门满意的勘探支出符合本节规定的信息;此外，勘探员应提交必要的信息，以便自然资源专员评估勘探员遵守本节要求的有效性;

(2) 勘探者应以书面形式同意:

(A) 在完成地震或地球物理数据处理、完成钻井或提出信贷申请（以最晚者为准）后 30 天内，将完成日期通知自然资源部，并向该部门提交一份报告，描述处理顺序并提供可用数据集清单;

(B) 在提出请求之日起 30 天内向自然资源部提供本段 (A) 中确定的特定数据集、辅助数据和报告，除非自然资源部提供了更长的期限;在本分段中，

(i) 地震或地球物理数据集包括整个地震勘测的数据，无论调查区域是涵盖国有土地以外的非国有土地，还是包括单位外土地以外的单位内土地;

(ii) 油井数据包括对实物材料进行的所有分析，以及从油井收集的测井、结果、收集的数据副本以及油井的数据分析，包括测井;样品分析;测试地球物理和速度数据，包括地震剖面 and 检查镜头测量;测试数据和分析;年龄数据;地球化学分析;和有形材料;

(C) 尽管有 AS 38 的任何规定，根据本款提供的信息将由自然资源部保密，

(i) 就油井数据而言，直到 AS 31.05.035 (c) 中描述的 24 个月保密期届满，届时自然资源部将在公告 30 天后发布信息，除非自然资源专员自行决定有必要保护与同一附近未租赁土地估值有关的信息，或除非油井位于私人土地上，而油气资源的所有者（包括出租人但不包括承租人）未获准发布油井数据;

(ii) 对于地震或其他地球物理数据，除根据本节 (k) 的地震勘探获得的地震数据外，自完成之日起 10 年内，届时自然资源部将在 30 天的公告后发布信息，但从私人土地获得的地震或其他地球物理数据除外，除非私人土地上石油和天然气资源的所有者（包括出租人但不包括承租人）允许发布与私人土地相关的地震或其他地球物理数据;

(iii) 对于根据本节 (k) 的约束通过地震勘探获得的地震数据，仅在根据本款 (5) 颁发生产税收抵免证书之日或之后发布的 30 天公告届满之前;

(3) 如果多个勘探员持有油井或地震勘探的权益，则每个勘探员可以要求与勘探人员发生的成本成正比的信贷金额;

(4) 该部门可以行使其全部权力,就好像勘探者是本标题下的纳税人一样,以验证所声称的支出是否属于本节规定的合格勘探支出;和

(5) 如果该部门确信勘探者声称的支出符合本节规定,并且根据本节要求提交的所有数据均已提交,则该部门应向勘探者颁发生产税抵免证书,说明 **AS 43.55.011 (e)** 征收的生产税允许的抵免金额,如果该抵免额是针对 2016 年 7 月 1 日或之后进行的工作而产生的勘探支出,则抵免 **AS 43.20** 征收的税款;尽管 **AS 38**、**AS 40.25.100** 或 **AS 43.05.230** 有任何相反的规定,但以下信息不是机密的:

(A) 探险家的姓名;

(B) 申请日期;

(C) 井或地震勘探的位置;

(D) 该部门颁发证书的日期;和

(E) 根据本节要求提交的信息的发布日期。

(g) 勘探者,除根据本章免税的实体外,可以将其生产税收抵免证书转让、转让或出售给任何人,任何收到生产税收抵免证书的人也可以转让、转让或出售该证书。根据本节转让、转让或出售的生产税收抵免证书不得适用于 **AS 43.20** 征收的税款。

(h) 购买生产税收抵免证书的生产商可以将抵免额用于抵扣其 **AS 43.55.011 (e)** 征收的生产税。无论生产者对证书支付的价格如何,生产者都可以获得其生产税义务的抵免额,抵免额的全部金额,但不得超过颁发证书的金额。生产税收抵免或生产税收抵免的一部分或生产税收抵免证书或本节允许的生产税收抵免证书的一部分

(1) 不得多次申请;

(2) 可在以后的日历年申请;

(3) 无论抵免额是何时获得的,都可用于支付税款、利息、罚款、费用或其他费用

(A) 与上一年根据本章应缴纳的税款有关,但 **AS 43.55.201 - 43.55.299** 或 **43.55.300** 规定的附加费或 **AS 43.55.011 (i)** 或 **43.55.014** 征收的税款除外;和

(B) 就阿拉斯加州宪法第九条第 17 (a) 条而言,未受到行政程序或诉讼的约束。

(i) 对于本节规定的生产税收抵免,

(1) 不得将纳税人根据 **AS 43.55.011 (e)** 在一个日历年内的纳税义务降低到零以下;

(2) 如果生产税收抵免是针对2016年7月1日或之后进行的工作而产生的勘探支出，则勘探商可以申请抵免来减少勘探人员根据AS 43.20的纳税义务，但该抵免不得用于将勘探人员在AS 43.20项下的纳税义务在一个纳税年度降至零以下;和

(3) 超过本款规定的日历或纳税年度可适用的金额的生产税收抵免金额可以结转并用于纳税人根据 AS 43.55.011 (e) 在一个或多个以后的日历年或根据 AS 43.20 在一个或多个以后的纳税年度的纳税义务。

(j) 尽管本标题、AS 31.05 或 AS 40.25.100 有任何其他规定，该部门仍应向自然资源部提供根据本节提出索赔以支持勘探支出资格的信息，包括地震勘探数据和油井数据，以及该部门收到的本节 (f) (2) 中描述的任何信息。

(k) 根据本节的条款和条件，如果在 2016 年 1 月 1 日之前根据本节 (f) (1) 提出索赔，则允许对 AS 43.55.011 (e) 征收的生产税进行抵免，金额相当于 7 月 1 日之前进行的地震勘探根据本款规定的合格支出的 5%，2003. 要符合本款的资格，支出必须

(1) 曾进行过地震勘探

(A) 获得自然资源专员认为获取以供公共分发符合国家最佳利益的数据;和

(B) 在生产单位边界之外进行;但是，根据本节符合条件的支出金额按比例减少地震勘探活动中进入生产单位的部分;和

(2) 符合本节 (b) (4) 的条件。

(1) 前三名非关联人员钻探海上勘探井，以便在库克湾发现石油或天然气，使用自升式钻机穿透和评估前第三纪地区的远景，有资格获得本款规定的抵免。钻探第一口勘探井的人有权获得其勘探支出的 100% 或 25,000,000 美元（以较低者为准）的抵免;使用同一自升式钻机钻探第二口勘探井的人有权获得勘探支出的 90% 或 22,500,000 美元（以较低者为准）的抵免;使用同一自升式钻机钻探第三口勘探井的人有权获得其勘探支出的 80% 或 20,000,000 美元（以较低者为准）的抵免。根据本款，钻探井的人或其附属公司无权获得多于一口勘探井的抵免。该部门应根据钻头首次向右转向海底钻井的日期和时间来确定钻井的顺序。符合本款抵免条件的勘探支出可能包括改造现有自升式钻机以用于库克湾的必要和合理的成本，可能不包括建造或制造自升式钻机的成本，并且尽管有本节的 (b) 规定，但必须发生在 2010 年 3 月 31 日之后进行的工作。如果根据本款获得抵免的勘探井导致勘探井发现的储层持续生产石油或天然气，并且尽管该抵免可能已根据本节 (g) 转让，则收到抵免金额的 50% 应由获得抵免额的人在从 10 年开始的 10 年内按月等额分期偿还给该部门石油或天然气持续生产开始后 60 天。根据本款申请抵免的勘探井是否穿透并评估了前第三纪区的勘探区，以及勘探井是否从勘探井发现的储层中持续生产石油或天然气，应由自然资源

专员确定并报告给专员。根据本款获得抵免的纳税人不得根据 **AS 43.55.023** 或本节中的其他规定就相同的勘探支出申请税收抵免。在本小节中，

- (1) “自升式钻机”是指具有可伸缩腿的移动式钻井平台，用于在海底进行支撑；
- (2) “储层”系指通过测试发现和评估的油气储藏，与任何其他石油和天然气储藏分开；
- (3) “持续生产”是指从油藏生产石油或天然气进入管道或其他运输方式到市场，但不包括测试、评估或试生产。

(m) 在州内和本节 (o) 所述区域内在州土地、私人土地或联邦陆上土地上钻探前四口勘探井，以发现渗透和评估本节 (o) 所述盆地中勘探的石油或天然气的人员有资格根据本节 (a) (6) 获得抵免。本款规定的抵免不得用于本节 (o) (1) - (6) 中描述的单个区域内的两口以上勘探井。尽管有本节 (b) 的规定，但符合本小节抵免条件的勘探支出必须发生在 2012 年 6 月 1 日之后和 2017 年 7 月 1 日之前完成的工作，但完成勘探井的支出在 2017 年 7 月 1 日之前，有资格获得本款规定的抵免。计划在私人土地上钻探井并根据本款申请信贷的人应获得石油和天然气权益所有者的书面同意，以便在适用于根据本节 (f) 收集的信息的保密期届满后全面公开发布所有油井数据。在批准拟议的勘探井之前，必须向自然资源专员提交石油和天然气权益所有者的书面同意书。除了本节 (c) (1)、(c) (2)

(A) 和 (c) (2) (C) 中的要求以及提交石油和天然气权益所有者的书面同意外，计划钻探井的人还应在开井前获得自然资源专员的批准。自然资源专员应在收到批准请求后 60 天内或此后尽快做出批准或拒绝勘探井的书面决定。在批准勘探井之前，自然资源专员应考虑以下因素：井的位置；靠近需要当地能源的社区；现有基础设施的邻近性；勘探者在偏远或无路地区开展作业的经验和安全记录；预计成本计划；地震测绘和地震数据是否充分识别了特定的勘探圈闭；目标和规划的深度和范围是否旨在穿透和充分评估拟议勘探区的油气潜力，并达到可能发现经济油气储层的水平，或达到 12,000 英尺或更高的真实垂直深度；勘探计划是否规定对井筒从地表套管以下到井深进行全面评估。根据本款申请信用的勘探井是否位于本节 (o) 所述的区域和盆地内，应由自然资源专员确定并报告给专员。根据本款获得抵免的纳税人不得根据 **AS 43.55.023** 或本节中的其他规定就相同的勘探支出申请税收抵免。

(n) 在该州和本节 (o) 所述区域内进行前四个地震勘探项目以在盆地中发现石油或天然气的人员有资格获得本节 (a) (7) 项下的抵免。本节 (o) (1) - (6) 中描述的单个区域内的多个地震勘探项目不得获得本款规定的抵免。符合本款抵免条件的勘探支出必须发生在 2012 年 6 月 1 日之后和 2016 年 7 月 1 日之前进行的工作。计划在私人土地上开展地震勘探项目并根据本款申请抵免的人应获得石油和天然气权益所有者的书面同意，以全面公开发布所有地球物理数据并遵守本节 (f) (2) 中的数据提交要求。尽管有本节 (f) (2)

(C) (ii) 的规定，要获得本款规定的抵免资格，任何人应向自然资源部提交石油和天然气权益所有者的书面同意书，以发布数据（如果适用）以及本节 (f) (2) 规定的所有数据，并应书面同意根据本节 (f) (2) 的要求提交的所有地震数据要求可在根据本款获得

抵免两年后公开。打算根据本款获得税收抵免资格的人应在地震勘探活动开始前获得自然资源专员的批准。自然资源专员应在收到批准请求后 60 天内或此后尽快做出批准或拒绝地震项目的书面决定。在批准地震勘探项目之前，专员应考虑以下因素：项目地点；预计成本表；数据采集和数据处理计划；选择特定区域进行地震勘探的原因；以及该人在偏远或无路地区进行地震勘探作业的经验和安全记录。根据本款申请抵免的地震勘探项目是否位于本节（o）中描述的流域内，应由自然资源专员确定并报告给专员。根据本款获得抵免的纳税人不得根据 AS 43.55.023 或本节中的其他规定就同一勘探支出申请税收抵免。

（o）作为根据本节（a）（6）和（m）项或本节（a）（7）和（n）项主张的信用额度基础的活动必须用于勘探一个盆地和以下区域内，其中心点是使用1984年世界地理系统基准确定的，

- （1）距北纬 66.896128 度、西经 -162.598187 度 100 英里；
- （2）距北纬 64.839474 度、西经 -147.72094 度 150 英里；
- （3）距北纬 62.776428 度、西经 -164.495201 度 50 英里；
- （4）距北纬 62.110357 度、西经 -145.530551 度 50 英里；
- （5）距北纬 58.189868 度、西经 -157.371104 度 100 英里；
- （6）距北纬 56.005988 度、西经 -160.56083 度 100 英里。

（p）在本节中，

- （1）“库克湾勘探区”是指库克湾沉积盆地内的位置，该术语由为实施 AS 38.05.180（f）（4）而通过的法规定义；
- （2）“预先存在的井”是指在与之比较的勘探井开凿之日之前开凿超过 540 天但不到 35 年的井。

（q）在根据本节（f）提交税收抵免证书申请之日，该部门应向勘探者颁发有条件税收抵免证书。就 AS 43.55.028（e）而言，该部门可以在根据 AS 43.55.028（e）提出申请时，接受勘探者根据本款颁发的有条件税收抵免证书；但是，该部门不得购买有条件税收抵免证书。本款规定的有条件税收抵免证明

（1）如果有条件税收抵免证书适用于 2017 年 7 月 1 日之前发生的勘探支出，则可用于根据 AS 43.55.028（e）申请购买税收抵免证书；

（2）不得出售、转让或转让；

(3) 没有价值;和

(4) 在该部门根据本节 (f) 颁发可转让税收抵免证书之日到期。

(18) 加利福尼亚州 - 按固定比例计提矿源和其他
资源折耗项目相关证据

[Go to Previous Versions of this Section](#) ▼

2024 California Code Revenue and Taxation Code - RTC DIVISION 2 - OTHER TAXES PART 10 - PERSONAL INCOME TAX CHAPTER 8 - Natural Resources Section 17681.

Universal Citation:

CA Rev & Tax Code § 17681 (2024) 

17681. (a) Subchapter I of Chapter 1 of Subtitle A of the Internal Revenue Code, relating to natural resources, shall apply, except as otherwise provided.

(b) For taxable years beginning on or after January 1, 2024, Section 613(b)(2)(B) of the Internal Revenue Code, in the case of oil shale, shall not apply.

(c) For taxable years beginning on or after January 1, 2024, Section 613(b)(4) of the Internal Revenue Code, relating to 10 percent, in the case of coal, shall not apply.

(d) For taxable years beginning on or after January 1, 2024, Section 613A of the Internal Revenue Code, relating to limitations on percentage depletion in the case of oil and gas wells, shall not apply.

(Amended by Stats. 2024, Ch. 34, Sec. 24. (SB 167) Effective June 27, 2024.)

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2024 年《加州法典》 收入和税收法 - RTC 第 2 部分 - 其他税种 第 10 部分 - 个人所得税 第 8 章 - 自然资源 第 17681 节。

普遍引用：

加州修订版和税法第 17681 条（2024 年） 

17681. (a) 除另有规定外，应适用《国内税收法》副标题 A 第 1 章第一章与自然资源有关的规定。

(b) 对于 2024 年 1 月 1 日或之后开始的纳税年度，对于油页岩，《国内税收法》第 613 (b) (2) (B) 条不适用。

(c) 对于 2024 年 1 月 1 日或之后开始的纳税年度，《国内税收法》第 613 (b) (4) 条（与煤炭的 10% 有关）不适用。

(d) 对于 2024 年 1 月 1 日或之后开始的纳税年度，《国内税收法》第 613A 条关于石油和天然气井耗尽百分比限制的规定不适用。

（经 2024 年统计第 34 章第 24 节修订。（SB 167）自 2024 年 6 月 27 日起生效。

California



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Bills

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SB 167

California Senate Bill • 2023-2024 Regular Session

Introduced in Senate

Passed Senate

Passed Assembly

Signed by Governor

Jan 18, 2023

Mar 27, 2023

Jun 13, 2024

Jun 27, 2024

Taxation.

[View Latest Bill Text \(https://leginfo.legislature.ca.gov/faces/billPdf.xhtml?bill_id=202320240SB167&version=20230SB16796CHP\)](https://leginfo.legislature.ca.gov/faces/billPdf.xhtml?bill_id=202320240SB167&version=20230SB16796CHP)

[Sign In to Follow \(/accounts/signup/?next=/ca/bills/20232024/SB167/\)](/accounts/signup/?next=/ca/bills/20232024/SB167/)

BILL SUBJECTS

Taxation

ABSTRACT

(1) The Administrative Procedure Act governs the procedure for the adoption, amendment, or repeal of regulations by state agencies and for the review of those regulatory actions by the Office of Administrative Law. Existing law makes the act inapplicable in certain circumstances, including pursuant to a legal ruling of counsel issued by the Franchise Tax Board or the State Board of Equalization.

This bill would also make the act inapplicable pursuant to a legal ruling of counsel issued by the California Department of Tax and Fee Administration.

(2) The California Tire Recycling Act, until January 1, 2034, requires a person who purchases a new tire, as defined, to pay a California tire fee of \$1.75 per tire, for deposit, except for 112% retained by retailers and as provided below, in the California Tire Recycling Management Fund for expenditure by the Department of Resources Recycling and Recovery upon appropriation by the Legislature for prescribed purposes related to disposal and use of used tires. Commencing January 1, 2034, existing law reduces the California tire fee to \$0.75 per tire and changes the retailers' share to 3%. Existing law authorizes the department, in carrying out the act, to solicit and use any and all expertise available in, and to contract or cooperate with, other state agencies, as provided. Existing law authorizes the department to contract with the California Department of Tax and Fee Administration to collect the California tire fee. Existing law requires the department, or its authorized agent, to be reimbursed for its costs of collection, auditing, and making refunds associated with the California Tire Recycling Management Fund, in an amount not to exceed 3% of the total annual revenue deposited in the fund.

Existing law requires the payment of sales and use taxes, and specified taxes, fees, and surcharges that are administered by the California Department of Tax and Fee Administration under the provisions of the Sales and Use Tax Law and the Fee Collection Procedures Law, respectively. A violation of the Fee Collection Procedures Law is a crime.

This bill would repeal the authorization to solicit and use any and all expertise available in, and to contract or cooperate with, other state agencies for purposes of the California Tire Recycling Act. The bill would also repeal the requirement that the department be reimbursed for its costs of collection, auditing, and making refunds associated with the California Tire Recycling Management Fund, as described. The bill would also require the California Department of Tax and Fee Administration to collect the fee imposed by the act pursuant to the Fee Collection Procedures Law. By expanding the scope of crimes, the bill would impose a state-mandated local program.

(3) The Sales and Use Tax Law (SUT) imposes taxes on retailers measured by the gross receipts from the sale of tangible personal property sold at retail in this state, or on the storage, use, or other consumption in this state of tangible personal property purchased from a retailer for storage, use, or other consumption in this state, measured by sales price. The SUT relieves a retailer of liability for sales and use tax, insofar as the measure of the tax is represented by accounts that have been found to be worthless and charged off, either for income tax purposes or based on generally accepted accounting principles, as specified, and defines "retailer" for that purpose to include certain entities affiliated with the retailer, as specified. The SUT also, if an account is held by a lender, entitles a retailer or lender that makes a proper election, as specified, to a deduction or refund of the tax that the retailer has previously reported and paid if certain conditions are met, including that the account has been found worthless and written off by the lender pursuant to the provision described above.

This bill would sunset the definition of "retailer" described above on January 1, 2025, and would require an account to have been found worthless and written off by the lender before January 1, 2025, in order for the lender to be entitled to the deduction or refund described above. The bill would, on January 1, 2028, repeal the provision described above regarding accounts held by a lender.

(4) Under existing law, the taxes imposed by the Sales and Use Tax Law are due and payable to the California Department of Tax and Fee Administration on or before the last day of the month next succeeding each quarterly period. Existing law requires that a return for the preceding quarterly period be filed with the department on or before the last day of the month following each quarterly period, as provided. The Historic Venue Restoration and

Resiliency Act requires a return filed with the department to report gross receipts for sales tax purposes to segregate the taxable sales on a line or a separate form, as prescribed by the department, if the place of sale in this state is on or within the real property of a confirmed historic venue, as defined, on the day of a qualified event and requires the department to report the amount of the total gross receipts segregated on the returns filed for the prior fiscal year to the Department of Finance on or before November 1 of each year, as prescribed. The act creates the Historic Venue Restoration and Resiliency Fund and continuously appropriates the moneys in the fund for transmission by the Controller to cities and counties with historic venues, as specified. The act requires an amount equal to 5% of the total amount of gross receipts, or adjusted gross receipts, for the prior fiscal year reported to the Department of Finance by the department to be included in the next annual Governor's Budget for deposit into the fund and requires the Controller to, no later than 30 days after the enactment of the annual Budget Act, transfer the amount appropriated by the Legislature to the Controller, as described above, to the fund. Existing law repeals these provisions on July 1, 2030.

This bill would, among other changes related to the administration of the act, require that the return filed with the department, and the report to the Department of Finance, as described above, specify the taxable sales made at a qualified event for each confirmed historic venue. The bill would extend operation of the act's provisions until November 1, 2030, but would limit the requirement to segregate taxable sales on the return to qualified events that occur on or before June 30, 2029. The bill would additionally require, no later than 15 days after enactment of the annual Budget Act, the Department of Finance to, for each confirmed historic venue located within the geographic boundaries of a city or county, report to the Controller the amounts to be allocated from the fund to each city and county, as prescribed.

The act requires a city or county with a confirmed historic venue to notify, within 90 days of any qualified event at the confirmed historic venue, any retailers subject to the return requirement described above making sales at the confirmed historic venue.

This bill would instead require a city or county, or its designee, to, at least 10 days before a qualified event scheduled to take place at a confirmed historic venue within the geographic boundaries of that city or county, notify any retailers subject to the return requirement described above that the city or county, or its designee, knows, or has reason to know, will be making sales during that qualified event of that return requirement.

The act requires, on or before January 1, 2027, and annually thereafter, a city or county, as defined, that receives money from the fund to deliver a report to the department regarding how that money is being used.

This bill would delete that provision.

The act requires the department to annually deliver a report to specified committees of the Legislature concerning, among other things, the amount of revenue transmitted to a city or county with respect to each confirmed historic venue.

This bill would specify that this annual report is due November 1 of each year. The bill would require the Controller to provide the department with the information related to the allocation of revenue to cities and counties, as described above, on or before September 1 of each year.

(5) The Personal Income Tax Law and the Corporation Tax Law, in modified conformity with federal income tax laws, allow various deductions in computing the income that is subject to the taxes imposed by those laws, including a deduction for a net operating loss, as specified. Existing law disallows the net operating loss deduction, as specified, for taxable years beginning on or after January 1, 2020, and before January 1, 2022.

This bill would disallow the net operating loss deduction for taxable years beginning on or after January 1, 2024, and before January 1, 2027.

(6) The Personal Income Tax Law and the Corporation Tax Law authorize various credits against the taxes imposed by those laws. Existing law, for taxable years beginning on or after January 1, 2020, and before January 1, 2022, limits the total tax reduction by all business credits, as defined, to \$5,000,000 per taxable year, and allows the amounts disallowed by that limit to be carried over, as specified.

This bill would similarly apply a \$5,000,000 business credit limit and related carryover provisions to taxable years beginning on or after January 1, 2024, and before January 1, 2027, as provided, unless a specified exception applies. The bill would also state the intent of the Legislature to enact legislation allowing taxpayers to utilize their credits after the limitation period ends by electing to receive a refund of those tax credits, as specified.

(7) The Sales and Use Tax Law, in lieu of specified credits allowed under the Personal Income Tax Law and the Corporation Tax Law for qualified expenditures paid or incurred by a taxpayer for the production of a qualified motion picture, allows a qualified taxpayer or affiliate to make an irrevocable election to apply that income tax credit amount against qualified sales and use taxes imposed on the qualified taxpayer in the reporting periods in the following 5 years. Under existing law, amounts included in the election are excluded from the \$5,000,000 business credit limitation described above.

Existing law, for irrevocable elections made on and after June 29, 2020, imposes, until January 1, 2022, a cap of \$5,000,000 per taxable year on those tax credit amounts the taxpayer would otherwise be allowed to apply against those sales and use taxes for taxable years beginning on or after January 1, 2020, and before January 1, 2022, as specified.

This bill similarly, for irrevocable elections made on and after the operative date of this bill, would impose, until January 1, 2027, that \$5,000,000 per taxable year cap for taxable years beginning on or after January 1, 2024, and before January 1, 2027, as specified.

(8) The Personal Income Tax Law, beginning on or after January 1, 2015, in modified conformity with federal income tax laws, allows an Earned Income Tax Credit against personal income tax and a payment from the Tax Relief and Refund Account for an allowable credit in excess of tax liability to an eligible individual that is equal to that portion of the Earned Income Tax Credit allowed by federal law, as determined by the earned income tax credit adjustment factor, as specified. That credit phases out based on specified tables as the qualified taxpayer's income increases.

The Personal Income Tax Law also allows a refundable young child tax credit against the taxes imposed under that law for each taxable year beginning on or after January 1, 2019, and a refundable foster youth tax credit for taxable years beginning on or after January 1, 2022, to a qualified taxpayer in a specified amount multiplied by the earned income tax credit adjustment factor, as provided. Those credits are reduced by a specified amount for each \$100 the qualified taxpayer earns beyond a threshold amount.

This bill would require the Franchise Tax Board to calculate a graduated reduction amount for the young child tax credit and the foster youth tax credit so that the amount of those credits is equal to zero for a qualified taxpayer that earns more than the maximum amount of earned income that results in a California Earned Income Tax Credit greater than \$0. The bill would apply that new graduated reduction amount for taxable years beginning on or after January 1, 2024. By increasing the payments from the Tax Relief and Refund Account, a continuously appropriated fund, the bill would make an appropriation.

(9) The Corporation Tax Law, for taxable years beginning on or after January 1, 2016, and before January 1, 2031, allows, with regard to the manufacture of a new advanced strategic aircraft for the United States Air Force, a credit against the taxes imposed under that law for 1712% of qualified wages, as defined, paid or incurred by the qualified taxpayer to qualified full-time employees, subject to specified limitations. The Corporation Tax Law provides for an alternative minimum tax and provides that, except for specified credits, no credit shall reduce the regular tax, as defined, below the tentative minimum tax. Existing law, for taxable years beginning on or after January 1, 2020, and before January 1, 2026, authorizes the strategic aircraft credit to reduce the regular tax below the tentative minimum tax.

This bill would extend that authorization through taxable years beginning before January 1, 2031.

(10) The Personal Income Tax Law and the Corporation Tax Law, in modified conformity with federal income tax laws, allow a credit calculated based on a taxpayers qualified enhanced oil recovery costs, as defined.

This bill would provide the above-referenced credit applies for taxable years beginning before January 1, 2024, and would repeal the credit effective December 1, 2024.

(11) The Personal Income Tax Law and the Corporation Tax Law, in modified conformity with federal income tax laws, allow a deduction for intangible drilling and development costs in the case of oil and gas wells and geothermal wells, and a deduction for depletion of natural resource deposits. That law calculates the deduction for depletion of natural resource deposits as a percentage of gross income from the property in the case of specified natural resources, including oil, gas, and shale.

This bill would disallow the deduction for intangible drilling and development costs in the case of oil and gas wells paid or incurred on or after January 1, 2024. The bill would also disallow, for taxable years beginning on or after January 1, 2024, the calculation of depletion as a percentage of gross income from the property for specified natural resources, including coal, oil, oil shale, and gas.

(12) Existing federal law provides that refiners of crude oil with average daily refinery runs for a taxable year that are greater than 75,000 barrels cannot calculate a depletion deduction as a percentage of gross income, as described above. Existing state law does not conform to this exception for large producers.

This bill would repeal the provision that provides state law does not conform to the above-described exception.

(13) The Personal Income Tax Law conforms as of a specified date to federal income tax laws with respect to itemized deductions, including business deductions and items not deductible, except as specifically provided. The Corporation Tax Law does not conform to those federal income tax provisions, but specifically provides for deductions for purposes of that law.

Existing federal income tax laws disallow a deduction or credit for business expenses of a trade or business whose activities consist of trafficking specified controlled substances, including marijuana. For taxable years beginning on or after January 1, 2020, and before January 1, 2025, the Personal Income Tax Law does not conform to those federal income tax law provisions with respect to deductions.

This bill would extend the provisions of the Personal Income Tax Law that specifically do not conform to federal income tax law with respect to the above-referenced deductions through taxable years beginning before January 1, 2030.

(14) The Personal Income Tax Law and the Corporation Tax Law, in modified conformity with federal income tax law, allow a deduction for qualified conservation contributions, as defined. Existing federal law, the Consolidated Appropriations Act, 2023, among other things, imposed limitations and reporting requirements upon the deduction for qualified conservation contributions. That act also made conforming changes relating to statute of limitations and penalties, as specified.

This bill, for contributions made on or after January 1, 2024, would conform state law to the above-referenced changes in federal law, except as provided, and would make additional conforming changes.

(15) Existing law authorizes the Franchise Tax Board to implement an alternative communication method that would allow the Franchise Tax Board to provide notification to the taxpayer in a preferred electronic communication method designated by the taxpayer that a specified notice, statement, bill, or other communication is available for viewing in the taxpayer's folder on the Franchise Tax Board's internet website, and would allow the taxpayer to file a protest, notification, and other communication to the Franchise Tax Board in a secure manner. This provision ceases to be operative and is repealed on January 1, 2025.

This bill would extend that provision indefinitely.

(16) The Personal Income Tax Law and the Corporation Tax Law, in modified conformity with federal income tax laws, provide for the postponement of certain tax-related deadlines in the case of a declared state of emergency. Under existing law, the Franchise Tax Board determines whether a taxpayer is affected by a state of emergency declared by the Governor.

This bill would instead require the Director of Finance to determine whether a taxpayer is affected by a state of emergency. The bill would require the above-described federal income tax laws, relating to the postponement of certain tax-related deadlines, to apply to an impacted taxpayer during an additional relief period that requests relief, as specified. The bill would define various terms for these purposes, including an impacted taxpayer to mean a taxpayer who, among other things, requests relief, as specified, and who is required, upon request, to submit supporting documentation related to the declared disaster, as provided. The bill would define supporting documentation to mean, among other things, a statement, signed under penalty of perjury, from a tax professional indicating the impacted taxpayer's books and records, as described, were destroyed in the disaster area or jurisdiction for which the Governor has proclaimed a state of emergency. By expanding the scope of the crime of perjury, the bill would impose a state-mandated local program. The bill would authorize the Franchise Tax Board to adopt regulations that are necessary or appropriate to implement these provisions, as specified. The bill would state that its provisions apply to any federally declared disaster or Governor-proclaimed state of emergency on or after the effective date of the bill.

(17) The Personal Income Tax Law and the Corporation Tax Law authorize the Franchise Tax Board to enter an agreement for purposes of collecting delinquent accounts with respect to amounts assessed or imposed under those laws. Existing law requires the Franchise Tax Board to notify the Controller of its contracting costs under the above-described agreements, and requires the Controller to transfer that amount to the continuously appropriated Delinquent Tax Collection Fund for the purpose of reimbursing the Franchise Tax Board for its contracting costs.

This bill would repeal the provisions relating to reimbursement of the Franchise Tax Board for the above-described costs, and would terminate the Delinquent Tax Collection Fund, as of June 30, 2024.

(18) The Corporation Tax Law imposes taxes measured by net income on every corporation doing business within the limits of this state, subject to certain exceptions. In the case of a business with business income derived from or attributable to sources both within and without this state, existing law, the Uniform Division of Income for Tax Purposes Act, apportions the business income between this state and other states and foreign countries by multiplying the business income by the sales factor, except as provided. Existing law provides that certain amounts are not included in income for various reasons, including, but not limited to, exclusion, deduction, exemption, or nonrecognition. Under existing law, the Franchise Tax Board does not include in the apportionment formula amounts that do not give rise to apportionable income.

This bill would exclude from the apportionment formula any amount that does not give rise to apportionable income, consistent with existing law and practice of the Franchise Tax Board, as described above. This bill would make findings and declarations relating to the intent of the Legislature that the provisions of the bill are not a change in, but are declaratory of, existing law. The bill would apply these provisions to taxable years beginning before, on, or after the effective date of this bill.

(19) Existing law authorizes a one-time Better for Families Tax Refund payment to each qualified recipient, as defined, in an applicable amount, as specified. That law requires that each payment include an expiration date, and that any unexpended or unclaimed balance of the payments issued be returned to the state no later than May 31, 2026.

This bill would instead require any unexpended or unclaimed balance to be returned to the Franchise Tax Board, which will deposit the moneys in the General Fund.

(20) Existing law, the Barry Keene Underground Storage Tank Cleanup Trust Fund Act of 1989, requires an owner of an underground storage tank, as defined, for which a permit is required by law to pay storage fees for each gallon of petroleum placed into the tank. The act establishes the Underground Storage Tank Cleanup Fund and requires the storage fees, among other moneys, to be deposited into the fund. The act authorizes the State Water Resources Control Board to expend the moneys in the fund, upon appropriation by the Legislature, to pay for corrective actions in response to unauthorized releases from underground storage tanks and for the cleanup and oversight of unauthorized releases at abandoned tank sites, among other specified purposes.

The act provides for the repeal of certain provisions on January 1, 2036, but also provides that certain associated rights, obligations, and authorities that apply before the January 1, 2036, repeal date do not terminate upon repeal of the other provisions of the act, such as the collection of unpaid fees by the California Department of Tax and Fee Administration for deposit into the fund, as specified.

This bill would additionally provide that the making of any refunds and effecting any credits, the disposition of the moneys collected, and the commencement of any action or proceeding regarding certain fees do not terminate upon repeal of the act. The bill would also provide that the payment of administrative costs of the department and certain refunds do not terminate upon repeal of the act, as specified.

(21) The bill would state that its provisions are severable.

(22) This bill would include a change in state statute that would result in a taxpayer paying a higher tax within the meaning of Section 3 of Article XIII A of the California Constitution, and thus would require for passage the approval of 23 of the membership of each house of the Legislature.

(23) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

(24) This bill would declare that it is to take effect immediately as a bill providing for appropriations related to the Budget Bill.

BILL SPONSORS (1)

Committee on Budget and
Fiscal Review

AUTHOR

Votes

加州

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SB 167

加州参议院法案 • 2023-2024年度常会

在参议院提出

1月 18, 2023

参议院通过

3月 27, 2023

通过的集会

6月 13, 2024

州长签署

6月 27, 2024

税收。

[查看最新法案文本 \(https://leginfo.legislature.ca.gov/faces/billPdf.xhtml?bill_id=202320240SB167&version=20230SB16796CHP\)](https://leginfo.legislature.ca.gov/faces/billPdf.xhtml?bill_id=202320240SB167&version=20230SB16796CHP)[登录以关注 \(/accounts/signup/?next=/ca/bills/20232024/SB167/\)](/accounts/signup/?next=/ca/bills/20232024/SB167/)

账单主题

税收

抽象

(1) 《行政程序法》规定了国家机构通过、修改或废除法规以及行政法办公室对这些监管行动的审查程序。现行法律规定该法案在某些情况下不适用，包括根据特许经营税委员会或州平等委员会发布的律师法律裁决。

根据加州税务和费用管理局发布的律师法律裁决，该法案还将使该法案不适用。

(2) 《加州轮胎回收法》在 2034 年 1 月 1 日之前要求购买新轮胎（如定义）的人支付每个轮胎 1.75 美元的加州轮胎费，作为押金，但零售商保留的 112% 除外，如下所述，存入加州轮胎回收管理基金，供资源回收和回收部在立法机关拨款后用于与废旧轮胎的处置和使用相关的规定目的的支出。从 2034 年 1 月 1 日开始，现有法律将加州轮胎费降至每个轮胎 0.75 美元，并将零售商的份额更改为 3%。现行法律授权该部门在执行该法案时，征求和使用其他国家机构可用的任何和所有专业知识，并按照规定与其他国家机构签订合同或合作。现行法律授权该部门与加州税务和费用管理局签订合同，收取加州轮胎费。现行法律要求该部门或其授权代理人报销其与加州轮胎回收管理基金相关的收集、审计和退款费用，金额不得超过存入该基金的年度总收入的 3%。

现行法律要求分别根据《销售和使用税法》和《费用征收程序法》的规定，缴纳销售税和使用税，以及由加州税务和费用管理局管理的特定税费、费用和附加费。违反《收费程序法》属于犯罪行为。

该法案将废除出于《加州轮胎回收法》的目的，征求和使用其他州机构可用的任何和所有专业知识，以及与其他州机构签订合同或合作的授权。该法案还将废除该部门报销与加州轮胎回收管理基金相关的收集、审计和退款费用的要求，如上所述。该法案还将要求加州税务和费用管理局根据《收费程序法》收取该法案征收的费用。通过扩大犯罪范围，该法案将实施一项国家强制的地方计划。

(3) 销售和使用税法（SUT）对零售商征税，该税是根据在本州零售出售的有形动产的销售总收入来衡量的，或从对零售商处购买的有形动产在本州存储、使用或其他消费的存储、使用或其他消费，以销售价格衡量。SUT 免除零售商的销售税和使用税责任，只要税收的衡量标准由被发现毫无价值并冲销的账户表示，无论是出于所得税目的还是基于公认的会计原则，如规定的那样，并为此目的定义了“零售商”，包括某些实体 aff 与零售商联系，如规定。如果账户由贷方持有，SUT 还赋予零售商或贷方权，如果满足某些条件，包括该账户被发现毫无价值并被贷方根据上述规定注销，则有权按照规定对零售商先前报告和支付的税款进行扣除或退还。

该法案将于 2025 年 1 月 1 日取消上述“零售商”的定义，并要求在 2025 年 1 月 1 日之前发现一个账户毫无价值并被贷方注销，以便贷方有权获得上述扣除或退款。该法案将于 2028 年 1 月 1 日废除上述有关贷方持有账户的规定。

(4) 根据现行法律，《销售和使用税法》征收的税款应在每个季度的下个月的最后一天或之前应缴纳给加州税费管理局。现行法律要求，根据规定，在每个季度期间的下个月的最后一天或之前向该部门提交上一个季度期间的申报表。《历史场地恢复和弹性法案》要求向该部门提交申报表，以报告销售税目的的总收入，以按照该部门的规定将应税销售额划分在一行或单独的表格上，如果该州的销售地点位于已确认的历史场地的不动产上或内部，根据定义，在合格事件发生之日，并要求该部门按照规定在每年 11 月 1 日或之前向财政部报告上一财政年度提交的申报表上分开的总收入金额。该法案设立了历史场馆修复和弹性基金，并按照规定不断拨款基金中的资金，由主计长转交给拥有历史场馆的市县。该法案要求将相当于该部门向财政部报告的上一财政年度总收入总额或调整后总收入总额的 5% 的金额列入下一年度州长预算，以存入该基金，并要求主计长在年度预算法颁布后 30 天内，如上所述，将立法机关拨给主计长的金额转入基金。现行法律将于 2030 年 7 月 1 日废除这些规定。

除与该法案的管理相关的其他变化外，该法案将要求向该部门提交的申报表以及向财政部提交的报告（如上所述）指定每个已确认的历史场地在合格活动中进行的应税销售额。该法案将该法案条款的实施期限延长至 2030 年 11 月 1 日，但将限制将申报表上的应税销售额与 2029 年 6 月 30 日或之前发生的合格事件隔离的要求。该法案还要求财政部在年度预算法颁布后不迟于 15 天，对于位于市或县地理边界内的每个已确认的历史场所，向主计长报告按规定从基金分配给每个市和县的金額。

该法案要求拥有已确认历史场地的市或县在发生任何合格事件后 90 天内通知已确认的历史场地，任何受上述退货要求约束的零售商在已确认的历史场地进行销售。

相反，该法案将要求市或县或其指定人员在计划在该市或县地理边界内已确认的历史场地举行的合格活动前至少 10 天，通知任何受上述退货要求约束的零售商，该市或县或其指定人员，知道或有理由知道，将在该退货要求的合格事件期间进行销售。

该法案要求，在 2027 年 1 月 1 日或之前，以及此后每年，从该基金接收资金的市或县（如定义）向该部门提交一份关于如何使用该资金的报告。

该法案将删除该条款。

该法案要求该部门每年向立法机关的特定委员会提交一份报告，其中包括每个已确认的历史场馆向市或县转移的收入金额。

该法案将规定该年度报告应于每年 11 月 1 日到期。该法案将要求主计长在每年 9 月 1 日或之前向该部门提供与上述市县收入分配相关的信息。

(5) 《个人所得税法》和《公司法》根据联邦所得税法进行了修改，允许在计算应缴纳这些法律征税的收入时进行各种扣除，包括净营业亏损的扣除，如规定。现行法律不允许在 2020 年 1 月 1 日或之后以及 2022 年 1 月 1 日之前开始的纳税年度进行净营业亏损扣除。

该法案将不允许在 2024 年 1 月 1 日或之后以及 2027 年 1 月 1 日之前开始的纳税年度进行净营业亏损扣除。

(6) 《个人所得税法》和《公司法》授权对这些法律征收的税款进行各种抵免。对于 2020 年 1 月 1 日或之后和 2022 年 1 月 1 日之前开始的纳税年度，现行法律将所有商业抵免（如定义）的总减税额限制为每个纳税年度 5,000,000 美元，并允许该限额不允许的金额结转，如规定。

该法案将同样将 5,000,000 美元的商业信贷限额和相关结转条款应用于 2024 年 1 月 1 日或之后开始的纳税年度，以及 2027 年 1 月 1 日之前的纳税年度，除非有特定的例外情况适用。该法案还将说明立法机关打算颁布立法，允许纳税人在时效期结束后通过选择获得这些税收抵免的退款来使用其抵免，如规定。

(7) 《销售和使用税法》代替《个人所得税法》和《公司法》允许的纳税人为制作合格电影而支付或发生的合格支出的特定抵免，允许合格纳税人或附属公司做出不可撤销的选择，将该所得税抵免额应用于报告期内对合格纳税人征收的合格销售税和使用税。接下来的 5 年。根据现行法律，选择中包含的金额不包括在上述 5,000,000 美元的商业信用限制范围内。

现行法律对 2020 年 6 月 29 日及之后进行的不可撤销选举规定，直至 2022 年 1 月 1 日，纳税人在 2020 年 1 月 1 日或之后开始的纳税年度和 2022 年 1 月 1 日之前的纳税年度，每个纳税年度的税收抵免金额上限为 5,000,000 美元，如规定。

同样，对于在本法案生效日期及之后进行的不可撤销的选举，该法案将在 2027 年 1 月 1 日之前对 2024 年 1 月 1 日或之后开始的纳税年度和 2027 年 1 月 1 日之前规定每个纳税年度的上限为 5,000,000 美元。

(8) 自 2015 年 1 月 1 日或之后开始的《个人所得税法》根据联邦所得税法进行了修改，允许对个人所得税进行劳动所得税抵免，并从税收减免和退税账户中向符合条件的个人支付超出纳税义务的允许抵免额，该抵免额等于联邦法律允许的劳动所得税抵免部分，由规定的所得税抵免调整系数确定。随着合格纳税人收入的增加，该抵免将根据指定的表格逐步取消。

《个人所得税法》还允许在 2019 年 1 月 1 日或之后开始的每个纳税年度，针对根据该法律征收的税款获得可退还的幼儿税收抵免，并在 2022 年 1 月 1 日或之后开始的纳税年度向符合条件的纳税人提供可退还的寄养青少年税收抵免，金额乘以所得税抵免调整系数，如提供。合格纳税人每赚取 100 美元，这些抵免额就会减少指定金额。

该法案将要求特许经营税委员会计算幼儿税收抵免和寄养青年税收抵免的累进减免金额，以便对于收入超过导致加州所得税抵免大于 0 美元的最高收入金额的合格纳税人的这些抵免金额等于零。该法案将适用于 2024 年 1 月 1 日或之后开始的纳税年度的新累进减免金额。通过增加税收减免和退税账户（一个持续拨款的基金）的付款，该法案将进行拨款。

(9) 对于 2016 年 1 月 1 日或之后至 2031 年 1 月 1 日之前开始的纳税年度，《公司法》允许为美国空军制造新型先进战略飞机，抵免根据该法征收的税款，抵免合格纳税人定义、支付或发生给合格全职雇员的合格工资的 1712%，受特定限制。《公司法》规定了替代性最低税，并规定，除特定抵免外，任何抵免均不得将定义的常规税减少到暂定最低税以下。对于 2020 年 1 月 1 日或之后和 2026 年 1 月 1 日之前开始的纳税年度，现行法律授权战略飞机抵免将常规税降低到暂定最低税额以下。

该法案将把该授权延长至 2031 年 1 月 1 日之前开始的纳税年度。

(10) 《个人所得税法》和《公司法》根据联邦所得税法进行了修改，允许根据纳税人合格的石油采收成本（如定义）计算抵免。

该法案将提供上述抵免适用于 2024 年 1 月 1 日之前开始的纳税年度，并且 w 将于 2024 年 12 月 1 日起废除该抵免。

(11) 《个人所得税法》和《公司法》根据联邦所得税法进行了修改，允许扣除石油和天然气井和地热井的无形钻探和开发成本，并扣除自然资源矿床的枯竭。该法律计算自然资源矿藏枯竭的扣除额占特定自然资源（包括石油、天然气和页岩）财产总收入的百分比。

该法案将禁止扣除 2024 年 1 月 1 日或之后支付或发生的石油和天然气井的无形钻探和开发成本。该法案还将禁止在 2024 年 1 月 1 日或之后开始的纳税年度中，计算特定自然资源（包括煤炭、石油、油页岩和天然气）的财产总收入的百分比。

(12) 现行联邦法律规定，如上所述，纳税年度平均炼油厂日产量大于 75,000 桶的原油炼油商不能计算消耗扣除额占总收入的百分比。现有的州法律不符合大型生产商的这一例外情况。

该法案将废除规定州法律不符合上述例外情况的规定。

(13) 除特别规定外，个人所得税法自指定日期起符合联邦所得税法关于逐项扣除，包括业务扣除和不可扣除的项目。《公司法》不符合这些联邦所得税规定，但专门规定了该法律的扣除额。

现有的联邦所得税法不允许对活动包括贩运特定受控物质（包括大麻）的贸易或企业的业务费用进行扣除或抵免。对于 2020 年 1 月 1 日或之后和 2025 年 1 月 1 日之前开始的纳税年度，个人所得税法不符合联邦所得税法关于扣除的规定。

该法案将把《个人所得税法》中关于上述扣除额的联邦所得税法特别不符合联邦所得税法的规定延长至 2030 年 1 月 1 日之前开始的纳税年度。

(14) 根据联邦所得税法修改后的《个人所得税法》和《公司法》允许扣除符合规定的合格保护缴款。现有联邦法律、2023 年《综合拨款法》等对合格保护贡献的扣除施加了限制和报告要求。该法案还对诉讼时效和处罚进行了符合规定的修改。

该法案适用于 2024 年 1 月 1 日或之后的捐款，除非另有规定，否则将使州法律符合上述联邦法律的变化，并将进行额外的符合性的变化。

(15) 现行法律授权特许经营税委员会实施一种替代通信方法，允许特许经营税委员会以纳税人指定的首选电子通信方式向纳税人发出通知，表明指定的通知、声明、账单或其他通信可在特许经营税委员会互联网网站上的纳税人文件夹中查看，和 w 允许纳税人以安全的方式向特许经营税委员会提出抗议、通知和其他沟通。该规定停止生效，并于 2025 年 1 月 1 日废除。

该法案将无限期延长该条款。

(16) 《个人所得税法》和《公司法》根据联邦所得税法进行了修改，规定在宣布进入紧急状态的情况下推迟某些与税收相关的截止日期。根据现行法律，特许经营税委员会确定纳税人是否受到州长宣布的紧急状态的影响。

该法案将要求财政总监确定纳税人是否受到紧急状态的影响。该法案将要求上述联邦所得税法，与推迟某些与税收相关的截止日期，在请求减免的额外减免期内适用于受影响的纳税人，如规定。该法案将为这些目的定义各种术语，包括受影响的纳税人，即除其他外，按规定请求救济的纳税人，以及根据要求提交与已宣布的灾难相关的支持文件的纳税人，如规定。该法案将证明文件定义为，除其他外，税务专业人士签署的一份声明，该声明表明受影响纳税人的账簿和记录，如所述，在州长宣布进入紧急状态的灾区或司法管辖区被销毁。通过扩大伪证罪的范围，该法案将实施一项国家授权的地方计划。该法案将授权特许经营税委员会根据规定通过必要或适当的法规来实施这些规定。该法案将规定，其规定适用于在法案生效之日或之后的任何联邦宣布的灾难或州长宣布的紧急状态。

(17) 《个人所得税法》和《公司法》授权特许经营税委员会签订协议，以收取根据这些法律评估或征收的金额 of 的拖欠账户。现行法律要求特许经营税委员会根据上述协议通知主计长其合同费用，并要求主计长将该金额转入持续拨款的拖欠税收基金，以偿还特许经营税委员会的合同费用。

该法案将废除有关特许经营税委员会报销上述费用的规定，并将自 2024 年 6 月 30 日起终止拖欠税款征收基金。

(18) 《公司法》对在本州范围内开展业务的每家公司征收按净收入衡量的税款，但有某些例外情况。对于营业收入来自或可归因于本州境内和境外来源的企业，现行法律《税收收入统一划分法》规定，除非另有规定，否则，将营业收入乘以销售系数，在本州与其他州和外国之间分配营业收入。现行法律规定，由于各种原因，包括但不限于排除、扣除、豁免或不确认，某些金额不计入收入。根据现行法律，特许经营税委员会不包括不产生可分摊收入的金额。

如上所述，该法案将不产生可分摊收入的任何金额排除在分摊公式之外，这符合特许经营税委员会的现行法律和惯例。该法案将就立法机关的意图做出调查结果和声明，即该法案的条款不是对现行法律的改变，而是对现行法律的声明。该法案将把这些规定适用于本法案生效日期之前、当天或之后开始的纳税年度。

(19) 现行法律授权向每位符合规定的合格接受者一次性支付“家庭福利退税”，金额符合规定。该法律要求每笔付款都包括一个到期日，并且任何未动用或无人认领的付款余额均应在 2026 年 5 月 31 日之前退还给州政府。

相反，该法案将要求将任何未动用或无人认领的余额退还给特许经营税委员会，特许经营税委员会将把钱存入普通基金。

(20) 现行法律，即 1989 年《巴里基恩地下储罐清理信托基金法》，要求地下储罐的所有者（如定义）要求获得许可证，为放入储罐中的每加仑石油支付储存费。该法案设立了地下储罐清理基金，并要求将储存费等资金存入该基金。该法案授权国家水资源控制委员会在立法机关拨款后，将该基金中的资金用于支付对地下储罐未经授权排放的纠正措施，以及清理和监督废弃储罐场未经授权排放的费用，以及其他特定目的。

该法案规定在 2036 年 1 月 1 日废除某些条款，但也规定，在 2036 年 1 月 1 日废除日期之前适用的某些相关权利、义务和权限不会在废除该法案的其他条款时终止，例如加州税务和费用管理局收取未付费用以存入基金，如指定。

该法案还将规定，任何退款和抵免任何抵免、所收取资金的处置以及有关某些费用的任何诉讼或程序的启动不会在该法案废除后终止。该法案还将规定，该部门的行政费用的支付和某些退款不会在该法案废除后终止，如规定的那样。

(21) 该法案将声明其条款是可分割的。

(22) 该法案将包括对州法规的修改，这将导致纳税人缴纳《加州宪法》第 XIII A 条第 3 款所指的更高税款，因此需要立法机关每院 23 名议员的批准才能通过。

(23) 加州宪法要求州政府向地方机构和学区报销州规定的某些费用。法律规定规定了报销的程序。

该法案将规定，该法案不要求出于特定原因进行报销。

(24) 该法案将宣布，它将作为一项规定与预算法案有关的拨款的法案立即生效。

法案提案人 (1)

Committee on Budget and
Fiscal Review

AUTHOR



Tax

**EXPENDITURE
REPORT**

加利福尼亚州财政部门
2024-2025财年税收支出报告

2024-25

主要可识别税收支出（500万美元及以上）

Major Identifiable Tax Expenditures of \$5 Million or More (Dollars in Millions)					
Corporation Tax					
Provision ⁴	State General Fund Revenue Loss				
	2022-23	2023-24	2024-25	2025-26	2026-27
Water's Edge Election	\$3,000	\$2,900	\$3,100	\$3,300	\$3,500
Research and Development Credit	1,900	1,400	1,100	1,200	2,200
Charitable Contributions Deduction	180	180	190	200	210
Tax-exempt Status for Qualifying Corporations	170	170	170	180	180
First Year Minimum Tax Exemption	170	120	85	85	90
Cable Companies Apportionment Exclusion	160	160	180	190	200
Credit Union Treatment	150	160	170	180	190
Low-Income Housing Credit ¹	119	226	340	390	390
Employee Stock Ownership Plans	110	120	130	130	140
Enterprise Zone And Similar Areas ²	100	85	65	50	42
Accelerated Depreciation of Research and Experimental Costs ¹	97	87	87	87	86
California Competes Credit	80	70	65	60	55
Film and Television Tax Credit ¹	78	51	43	63	303
Life Insurance and Annuity Contract Proceeds Exclusion	70	75	75	75	80
Like-Kind Exchanges	50	65	60	60	60
Expensing of Timber Growing Costs ³	13	13	13	13	13
Percentage Depletion of Mineral and Other Natural Resources ³	7	4	2	2	2
Intangible Drilling Cost Expensing ¹	6	3	Minor	200万美元	-
New Advanced Strategic Aircraft Credit	*	*	*	*	*
Corporate Tax Total	\$6,460	\$5,889	\$5,875	\$6,265	\$7,741

¹This item includes personal income tax amounts.

²The Enterprise Zone credit was repealed as of January 1, 2014. Qualified workers hired prior to January 1, 2014, continued to generate credits through the 2018 taxable year. Taxpayers may continue to claim carryover credit through the 2028 taxable year.

³This item includes personal income tax amounts, but the personal income tax amounts are minor.

⁴Taxpayers were limited to utilizing \$5 million in business tax credits, except the low-income housing credit, in the 2020 and 2021 taxable years and are also subject to a \$5-million limitation for the 2024, 2025, and 2026 taxable years.

*Due to state privacy rules the amount cannot be disclosed.

按固定比例
计提矿源和
其他资源折耗

Percentage Depletion of Mineral and Other Natural Resources

Description:

Taxpayers may deduct a fixed percentage of gross income for resource depletion, which is generally more than the deduction that would be allowed under the normal cost-depletion method. The percentage depends upon the type of resource, and the depletion allowance cannot be more than 50 percent of the taxpayer's related net income prior to the depletion deduction, or more than 100 percent for oil and gas properties. This tax expenditure was eliminated for oil and gas, oil shale, and coal producers effective beginning in the 2024 taxable year.

Statutory Authority:

Revenue and Taxation Code Sections 17681 and 24831 which conform to Internal Revenue Code Sections 611, 612, 613, and 613A except, effective beginning in the 2024 taxable year, in the case of oil and gas, oil shale, and coal.

Sunset Date:

None

描述：纳税人可按总收入的一定固定比例扣除资源损耗费用，该比例通常高于常规成本折耗法允许的扣除额度。具体扣除比例取决于资源类型，且资源折耗备抵金额不得超过纳税人扣除前相关净收入的50%，油气田资产则不得超过100%。这项税收优惠措施自2024纳税年度起已对石油天然气、油页岩及煤炭生产商取消。

Legislative Intent:

Not specified

授权依据：

《收入和税法》第17681和24831节符合《国内税法》第611、612、613和613A节，但自2024纳税年度开始，油气、油页岩和煤炭不适用。

Beneficiaries:

Incorporated and unincorporated businesses

受益人：

法人企业和非法人企业

Number of Taxpayers/Number of Returns:

Not available

Comparable Federal Benefit:

This provision conforms to federal law except, effective beginning in the 2024 taxable year, in the case of oil and gas, oil shale, and coal.

(19) 科罗拉多州 - 油气井的开采税免除/低产量井
的开采税减免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Colorado Revised Statutes

Title 39 - Taxation (§§ 39-1-101 — 39-37-301)

SPECIFIC TAXES (§§ 39-20-101 — 39-37-301)

SEVERANCE TAX (§§ 39-29-101 — 39-29-116)

Article 29 - Severance Tax (§§ 39-29-101 — 39-29-116)

Section 39-29-105 - Tax on severance of oil and gas

Universal Citation:

CO Rev Stat § 39-29-105 (2024) 

< Previous

Next >

(1)

(a) In addition to any other tax, there shall be levied, collected, and paid for each taxable year commencing prior to January 1, 2000, a tax upon the gross income of crude oil, natural gas, carbon dioxide, and oil and gas severed from the earth in this state; except that oil produced from any wells that produce ten

barrels per day or less of crude oil for the average of all producing days during the taxable year shall be exempt from the tax. Nothing in this paragraph (a) shall exempt a producer of oil and gas from submitting a production employee report as required by section 39-29-110 (1)(d)(I). The tax for crude oil, natural gas, carbon dioxide, and oil and gas shall be at the following rates of the gross income:

Under \$25,000	2%
----------------	----

\$25,000 and under \$100,000	3%
------------------------------	----

\$100,000 and under \$300,000	4%
-------------------------------	----

\$300,000 and over	5%
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(b) In addition to any other tax, there shall be levied, collected, and paid for each taxable year commencing on or after January 1, 2000, a tax upon the gross income attributable to the sale of oil and gas severed from the earth in this state; except that oil produced from any wells that produce fifteen barrels per day or less of oil and gas produced from wells that produce ninety thousand cubic feet or less of gas per day for the average of all producing days for such oil or gas production during the taxable year shall be exempt from the tax. The tax for oil and gas shall be at the following rates of the gross income:

Under \$25,000	2%
----------------	----

\$25,000 and under \$100,000	3%
------------------------------	----

\$100,000 and under \$300,000	4%
-------------------------------	----

\$300,000 and over	5%
--------------------	----

(2)

(a) With respect to crude oil, natural gas, carbon dioxide, and oil and gas, there shall be allowed, as a credit against the tax computed in accordance with the provisions of paragraph (a) of subsection (1) of this section for each taxable year commencing prior to January 1, 2000, an amount equal to eighty-seven and

one-half percent of all ad valorem taxes assessed during the taxable year in the case of accrual basis taxpayers or paid during the taxable year in the case of cash basis taxpayers upon crude oil, natural gas, carbon dioxide, and oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes, except such ad valorem taxes assessed or paid for such purposes upon equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of crude oil, natural gas, and carbon dioxide. However, no credit shall be allowed for ad valorem taxes paid or assessed on oil wells that produce ten barrels per day or less of crude oil for the average of all producing days during the taxable year.

(b)

(I) With respect to oil and gas, there is allowed, as a credit against the tax computed in accordance with the provisions of subsection (1)(b) of this section for each taxable year commencing on or after January 1, 2000, but prior to January 1, 2024, an amount equal to eighty-seven and one-half percent of all ad valorem taxes assessed during the taxable year in the case of accrual basis taxpayers or paid during the taxable year in the case of cash basis taxpayers upon oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes, except such ad valorem taxes assessed or paid for such purposes upon equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of oil and gas.

(II) With respect to oil and gas there is allowed, as a credit against the tax computed in accordance with the provisions of subsection (1)(b) of this section for each taxable year commencing on or after January 1, 2024, but prior to January 1, 2026, an amount equal to seventy-five percent of all ad valorem taxes assessed during the taxable year in the case of accrual basis taxpayers or paid during the taxable year in the case of cash basis taxpayers upon oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes, except such ad valorem taxes assessed or paid for such purposes upon equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of oil and gas.

(III) Notwithstanding subsections (2)(b)(I) and (2)(b)(II) of this section, no credit shall be allowed for ad valorem taxes paid or assessed on oil and gas production that is exempt from the state severance tax pursuant to subsection (1) of this section.

(c) For a taxable year beginning on or after January 1, 2026, but before January 1, 2027, for each well that is not exempt from the state severance tax pursuant to subsection (1)(b) of this section, there is allowed a credit against the tax computed in accordance with the provisions of subsection (1)(b) of this section in an amount calculated by the formula $C = 0.65625 \times GI \times ML$, where:

(I) C is the amount of the credit;

(II) GI is the gross income attributable to the well for the current taxable year; and

(III) ML is the total of all mill levies, fixed not later than December 22 of the preceding calendar year pursuant to section 39-1-111, by all local governments for property at the well's location.

(d) For a taxable year beginning on or after January 1, 2027, for each well that is not exempt from the state severance tax pursuant to subsection (1)(b) of this section, there is allowed a credit against the tax computed in accordance with subsection (1)(b) of this section in an amount calculated by the formula $C = 0.7656 \times GI \times ML$, where:

(I) C is the amount of the credit;

(II) GI is the gross income attributable to the well for the current taxable year; and

(III) ML is the total of all mill levies, fixed not later than December 22 of the preceding calendar year pursuant to section 39-1-111, by all local governments for property at the well's location.

Amended by 2023 Ch. 167, § 13, eff. 5/11/2023.

Amended by 2022 Ch. 401, § 2, eff. 8/10/2022.

L. 77: Entire article added, p. 1846, § 1, effective 1/1/1978. L. 82: Entire section amended, p. 578, § 2, effective 1/1/1983. L. 84: (2) amended, p. 1028, § 1, effective 1/1/1985. L. 2000: Entire section amended, p. 1442, § 2, effective July 1. L. 2008: (1)(b) amended, p. 1680, § 4, effective August 5.

2022 Ch. 401, was passed without a safety clause. See Colo. Const. art. V, § 1(3).

For the legislative declaration in HB 22-1391, see section 1 of chapter 401, Session Laws of Colorado 2022. For the legislative declaration in HB 23-1272, see section 1 of chapter 167, Session Laws of Colorado 2023.

第 39-29-105 节 - 石油和天然气 开采税

- (1)
 - (a) 除任何其他税款外，对于 2000 年 1 月 1 日之前开始的每个纳税年度，应对本州与地球分离的原油、天然气、二氧化碳以及石油和天然气的总收入征税、征收和缴纳;但纳税年度内所有生产天平均每天生产 10 桶或以下原油的任何油井生产的石油应免征税收。本款 (a) 中的任何内容均不得免除石油和天然气生产商按照第 39-29-110 (1) (d) (i) 条的要求提交生产员工报告。原油、天然气、二氧化碳、油气的税率应按总收入的下列税率：

25,000 美元以下	2%
25,000 美元且低于 100,000 美元	3%
100,000 美元和 300,000 美元以下	4%
300,000 美元及以上	5%
 - (b) 除任何其他税款外，对于 2000 年 1 月 1 日或之后开始的每个纳税年度，应对本州出售与地球分离的石油和天然气的总收入征税、征收和缴纳;但从每天生产 15 桶或以下石油的任何油井生产的石油和从每天生产 90,000 立方英尺或以下天然气的井生产的天然气的油井中生产的石油除外，在纳税年度内该石油或天然气生产的所有生产天数的平均值应免税。石油和天然气税应按总收入的以下税率征收：

25,000 美元以下	2%
25,000 美元且低于 100,000 美元	3%
100,000 美元和 300,000 美元以下	4%
300,000 美元及以上	5%
- (2)
 - (a) 对于原油、天然气、二氧化碳以及石油和天然气，对于 2000 年 1 月 1 日之前开始的每个纳税年度，应允许对根据本节第 (1) 款 (a) 款的规定计算的税款进行抵免，金额相当于该纳税年度评估的所有从价税的百分之八十七又二分之一，如果是权责发生制纳税人，或对于现金制纳税人，在纳税年度内就原油、天然气、二氧化碳和石油和天然气租赁权以及州、县、市、学区和特区目的的租赁权益以及石油和天然气特许权使用费以及特许权使用费权益支付，但为此类目的评估或支付的从价税除外，用于钻探：原油、天然气和二氧化碳的生产、储存和管道运输。但是，对于纳税年度内所有生产天数平均每天生产 10 桶或以下原油的油井缴纳或评估的从价税，不得抵免。
 - (二)

- (I) 对于石油和天然气，对于 2000 年 1 月 1 日或之后开始但 2024 年 1 月 1 日之前的每个纳税年度，允许抵免根据本节第 (1) (b) 款计算的税款，金额相当于在纳税年度内评估的所有从价税的百分之八十七又二分之一，如果是权责发生制纳税人，则在纳税年度内评估或在纳税年度期间支付的税款的抵免额对于石油和天然气租赁权和租赁权益以及石油和天然气特许权使用费以及特许权使用费和特许权使用费权益，用于州、县、市、学区和特区目的的现金制纳税纳税年度，但为此类目的评估或支付的从价税除外，用于钻探、生产、石油和天然气的储存和管道运输。
- (II) 对于石油和天然气，对于 2024 年 1 月 1 日或之后开始但 2026 年 1 月 1 日之前的每个纳税年度，允许抵免根据本节第 (1) (b) 款计算的税款，金额相当于在纳税年度内评估的所有从价税的 75%，如果是权责发生制纳税人，则在纳税年度内支付对于用于州、县、市、学区和特区目的的石油和天然气租赁权和租赁权益以及石油和天然气特许权使用费和特许权使用费权益的现金制纳税人，但为此类目的评估或支付的从价税除外，用于钻探、生产、储存的设备和设施，以及石油和天然气的管道运输。
- (III) 尽管有本节第 (2) (b) (I) 和 (2) (b) (II) 款的规定，根据本节第 (1) 款免征州遣散税的石油和天然气生产所缴纳或评估的从价税，不得抵免。
- (c) 对于 2026 年 1 月 1 日或之后但 2027 年 1 月 1 日之前开始的纳税年度，对于根据本节第 (1) (b) 款未免征州遣散税的每口井，允许抵免根据本节第 (1) (b) 款的规定计算的税款，金额由公式 $C = 0.65625 \times GI \times ML$ 计算，哪里：
 - (I) C 是抵免额；
 - (II) 地理标志是本纳税年度归属于油井的总收入；和
 - (III) ML 是所有地方政府根据第 39-1-111 条不迟于上一个日历年的 12 月 22 日确定的所有工厂税的总和，用于油井所在地的财产。
- (d) 对于 2027 年 1 月 1 日或之后开始的纳税年度，对于根据本节第 (1) (b) 款未免征州遣散税的每口井，允许对根据本节第 (1) (b) 款计算的税款进行抵免，金额计算公式为 $C = 0.7656 \times GI \times ML$ ，哪里：
 - (I) C 是抵免额；
 - (II) 地理标志是本纳税年度归属于油井的总收入；和
 - (III) ML 是所有地方政府根据第 39-1-111 条不迟于上一个日历年的 12 月 22 日确定的所有工厂税的总和，用于油井所在地的财产。

经 2023 年第 167 章第 13 节修订，自 2023 年 5 月 11 日起生效。

经 2022 年第 401 章第 2 款修订，自 2022 年 8 月 10 日起生效。

L. 77：添加整篇文章，第 1846 页，第 1 款，1978 年 1 月 1 日生效。L. 82：整节经修正，第 578 页，第 2 款，1983 年 1 月 1 日生效。L. 84：(2) 修订，第 1028 页，第 1 款，1985 年 1 月 1 日生效。L. 2000：整节修订，第 1442 页，第 2 款，7 月 1 日生效。L. 2008：(1) (b) 修订，第 1680 页，第 4 条，8 月 5 日生效。

2022 年第 401 章，在没有安全条款的情况下获得通过。见科罗拉多州宪法第五条，第 1 (3) 款。

有关 HB 22-1391 中的立法声明，请参阅 1 年科罗拉多州会议法第 401 章第 2022 节。有关 HB 23-1272 中的立法声明，请参阅第 167 章第 2023 节，科罗拉多州会议法。

(20) 科罗拉多州 - 科罗拉多州税收收入和支出报告



COLORADO
Department of Revenue

2024

TAX PROFILE & EXPENDITURE REPORT

科罗拉多州税务部门
2024年税务概况与支出报告

The third severance tax – the 1953 Oil and Gas Severance Tax – was based on gross income from oil and gas production. The 1953 tax was modified by credits and an exemption – specifically, certain property taxes worked as a credit to offset severance tax liabilities. By 1957, there were 28 states that imposed a severance tax, although the tax provided a minor source of revenue when compared to other tax sources in those states.

In 1977, when Article 29 (Severance Tax) was added to Title 39 of the Colorado Revised Statutes, the income-based tax on the severance of oil and gas was moved from the income tax article to the new severance tax article.

Tax Base

Taxes are levied on the production or extraction of coal, metallic minerals, molybdenum, oil and gas, and oil shale. The tax rates and any exemptions or credits are specific to the type of material extracted.

Computation of the Tax

§39-29-103, C.R.S.

§39-29-104, C.R.S.

§39-29-105, C.R.S.

§39-29-106, C.R.S.

§39-29-107, C.R.S.

Colorado severance tax rates are as follows:

- **Coal:** Coal is taxed at a fixed rate per ton that is adjusted quarterly based upon changes in the U.S. Bureau of Labor Statistics' Producer Price Index. The quarterly rates for 2022 ranged from \$0.986 to \$1.127 per ton.
- **Metallic minerals:** A tax of 2.25% is levied against the extraction of metallic minerals to the extent gross income exceeds \$19 million.
- **Molybdenum:** A tax of 5¢ per ton is levied against the extraction of molybdenum. The first 625,000 tons of molybdenum ore produced each quarter is exempt from tax.
- **Oil and gas:** A graduated rate of 2% to 5% is levied against the gross income derived from the production of oil and gas in Colorado.
- **Oil shale:** On and after January 1, 2024, a tax is levied on the gross proceeds from each commercial oil shale facility. Prior to January 1, 2024, the tax was imposed at the rate of 1% to 4% on the gross proceeds beginning 180 days after daily production at a commercial oil shale facility first surpassed 15,000 tons of oil shale or 10,000 barrels of shale oil, whichever was greater. The rate increased over the first four taxable years and was 4% for any taxable year thereafter.

Molybdenum exemption for quarterly production under prescribed threshold

No tax is imposed on the first 625,000 tons of molybdenum ore produced each quarter of the taxable year.

Citation: §39-29-104(1), C.R.S.

Enacted: 1999

Tax Expenditure Revenue Impact

2016	2018	2020	2022
Data Not Releasable	Data Not Releasable	Data Not Releasable	Data Not Releasable

Source: Molybdenum Ore Severance Tax Return (DR 0022)

Oil and gas credit for ad valorem tax 油气从价税抵免

A credit is allowed for ad valorem taxes assessed (in the case of accrual basis taxpayers) or paid (in the case of cash basis taxpayers) during the taxable year for oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests. For tax years commencing prior to January 1, 2024, the credit is equal to 87.5% of the ad valorem tax paid or assessed for state, county, municipal, school district, and special district purposes. For tax years commencing on or after January 1, 2024, but prior to January 1, 2026, the credit is equal to 75% of the ad valorem tax paid or assessed. For tax years commencing on or after January 1, 2026, the ad valorem credit will be based on an estimated amount for the ad valorem taxes using the prior year's mill levy applied to the current year's gross income. No credit is allowed for ad valorem taxes assessed or paid for oil and gas production that is exempt from the state severance tax or for equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of oil and gas.

Citation: §39-29-105(2)(b), C.R.S.

Enacted: 1977

Tax Expenditure Revenue Impact 税收支出收入影响

2016	2018	2020	2022
\$271,824,000	\$349,950,000	\$440,571,796	\$520,579,818

Source: Oil and Gas Severance Tax Return (DR 0021D)

Oil and gas deduction for transportation, manufacturing, and processing costs ^{†, 1}

In the calculation of severance tax on oil and gas, deductions are allowed for direct costs actually paid or accrued by the taxpayer for transportation, manufacturing, and processing of the product. Deductible costs include depreciation.

Citation: §39-29-102(3)(a), C.R.S.

Enacted: 1985

Tax Expenditure Revenue Impact

2016	2018	2020	2022
Data Not Retrievable	Data Not Retrievable	Data Not Retrievable	Data Not Retrievable

Source: Severance Tax Schedule Form – Detail Information for Producers (DR 0021PD)

[†] This expenditure is considered a structural tax expenditure. See the Introduction for a definition. Although this expenditure is conceptually structural, the specific costs that are deductible are subject to legislative discretion.

¹ The data is not retrievable because this information on the tax form is only stored as a stand-alone document image. It is not captured and stored as electronic information.

Oil and gas exemption for stripper well production ¹ 低产井开采税的豁免

Oil produced from any well that produces 15 barrels per day or less of oil, and gas produced from any well that produces 90,000 cubic feet or less of gas per day, for the average of all producing days for such oil and gas production during the taxable year, is exempt from tax.

Citation: §39-29-105(1)(b), C.R.S.

Enacted: 1977

Tax Expenditure Revenue Impact 税收支出收入影响

2016	2018	2020	2022
Data Not Retrievable	Data Not Retrievable	Data Not Retrievable	Data Not Retrievable

数据无法检索

Source: Severance Tax Schedule Form – Detail Information for Producers (DR 0021PD)

¹ The data is not retrievable because this information on the tax form is only stored as a stand-alone document image. It is not captured and stored as electronic information.

(21) 科罗拉多州 - 从价的石油和天然气开采税
抵免项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Colorado Revised Statutes

Title 39 - Taxation (§§ 39-1-101 — 39-37-301)

SPECIFIC TAXES (§§ 39-20-101 — 39-37-301)

SEVERANCE TAX (§§ 39-29-101 — 39-29-116)

Article 29 - Severance Tax (§§ 39-29-101 — 39-29-116)

Section 39-29-105 - Tax on severance of oil and gas

Universal Citation:

CO Rev Stat § 39-29-105 (2024) ○

< Previous

Next >

(1)

(a) In addition to any other tax, there shall be levied, collected, and paid for each taxable year commencing prior to January 1, 2000, a tax upon the gross income of crude oil, natural gas, carbon dioxide, and oil and gas severed from the earth in this state; except that oil produced from any wells that produce ten

barrels per day or less of crude oil for the average of all producing days during the taxable year shall be exempt from the tax. Nothing in this paragraph (a) shall exempt a producer of oil and gas from submitting a production employee report as required by section 39-29-110 (1)(d)(I). The tax for crude oil, natural gas, carbon dioxide, and oil and gas shall be at the following rates of the gross income:

Under \$25,000 2%

\$25,000 and under \$100,000 3%

\$100,000 and under \$300,000 4%

\$300,000 and over	5%
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(b) In addition to any other tax, there shall be levied, collected, and paid for each taxable year commencing on or after January 1, 2000, a tax upon the gross income attributable to the sale of oil and gas severed from the earth in this state; except that oil produced from any wells that produce fifteen barrels per day or less of oil and gas produced from wells that produce ninety thousand cubic feet or less of gas per day for the average of all producing days for such oil or gas production during the taxable year shall be exempt from the tax. The tax for oil and gas shall be at the following rates of the gross income:

Under \$25,000 2%

\$25,000 and under \$100,000 3%

\$100,000 and under \$300,000 4%

\$300,000 and over	5%
--------------------	----

(2)

(a) With respect to crude oil, natural gas, carbon dioxide, and oil and gas, there shall be allowed, as a credit against the tax computed in accordance with the provisions of paragraph (a) of subsection (1) of this section for each taxable year commencing prior to January 1, 2000, an amount equal to eighty-seven and

one-half percent of all ad valorem taxes assessed during the taxable year in the case of accrual basis taxpayers or paid during the taxable year in the case of cash basis taxpayers upon crude oil, natural gas, carbon dioxide, and oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes, except such ad valorem taxes assessed or paid for such purposes upon equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of crude oil, natural gas, and carbon dioxide. However, no credit shall be allowed for ad valorem taxes paid or assessed on oil wells that produce ten barrels per day or less of crude oil for the average of all producing days during the taxable year.

(b)

(I) With respect to oil and gas, there is allowed, as a credit against the tax computed in accordance with the provisions of subsection (1)(b) of this section for each taxable year commencing on or after January 1, 2000, but prior to January 1, 2024, an amount equal to eighty-seven and one-half percent of all ad valorem taxes assessed during the taxable year in the case of accrual basis taxpayers or paid during the taxable year in the case of cash basis taxpayers upon oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes, except such ad valorem taxes assessed or paid for such purposes upon equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of oil and gas.

(II) With respect to oil and gas there is allowed, as a credit against the tax computed in accordance with the provisions of subsection (1)(b) of this section for each taxable year commencing on or after January 1, 2024, but prior to January 1, 2026, an amount equal to seventy-five percent of all ad valorem taxes assessed during the taxable year in the case of accrual basis taxpayers or paid during the taxable year in the case of cash basis taxpayers upon oil and gas leaseholds and leasehold interests and oil and gas royalties and royalty interests for state, county, municipal, school district, and special district purposes, except such ad valorem taxes assessed or paid for such purposes upon equipment and facilities used in the drilling for, production of, storage of, and pipeline transportation of oil and gas.

(III) Notwithstanding subsections (2)(b)(I) and (2)(b)(II) of this section, no credit shall be allowed for ad valorem taxes paid or assessed on oil and gas production that is exempt from the state severance tax pursuant to subsection (1) of this section.

(c) For a taxable year beginning on or after January 1, 2026, but before January 1, 2027, for each well that is not exempt from the state severance tax pursuant to subsection (1)(b) of this section, there is allowed a credit against the tax computed in accordance with the provisions of subsection (1)(b) of this section in an amount calculated by the formula $C = 0.65625 \times GI \times ML$, where:

(I) C is the amount of the credit;

(II) GI is the gross income attributable to the well for the current taxable year; and

(III) ML is the total of all mill levies, fixed not later than December 22 of the preceding calendar year pursuant to section 39-1-111, by all local governments for property at the well's location.

(d) For a taxable year beginning on or after January 1, 2027, for each well that is not exempt from the state severance tax pursuant to subsection (1)(b) of this section, there is allowed a credit against the tax computed in accordance with subsection (1)(b) of this section in an amount calculated by the formula $C = 0.7656 \times GI \times ML$, where:

(I) C is the amount of the credit;

(II) GI is the gross income attributable to the well for the current taxable year; and

(III) ML is the total of all mill levies, fixed not later than December 22 of the preceding calendar year pursuant to section 39-1-111, by all local governments for property at the well's location.

Amended by 2023 Ch. 167, § 13, eff. 5/11/2023.

Amended by 2022 Ch. 401, § 2, eff. 8/10/2022.

L. 77: Entire article added, p. 1846, § 1, effective 1/1/1978. L. 82: Entire section amended, p. 578, § 2, effective 1/1/1983. L. 84: (2) amended, p. 1028, § 1, effective 1/1/1985. L. 2000: Entire section amended, p. 1442, § 2, effective July 1. L. 2008: (1)(b) amended, p. 1680, § 4, effective August 5.

2022 Ch. 401, was passed without a safety clause. See Colo. Const. art. V, § 1(3).

For the legislative declaration in HB 22-1391, see section 1 of chapter 401, Session Laws of Colorado 2022. For the legislative declaration in HB 23-1272, see section 1 of chapter 167, Session Laws of Colorado 2023.

第 39-29-105 节 - 石油和天然气开采税

- (1)
 - (a) 除任何其他税款外，对于 2000 年 1 月 1 日之前开始的每个纳税年度，应对本州与地球分离的原油、天然气、二氧化碳以及石油和天然气的总收入征税、征收和缴纳;但纳税年度内所有生产天平均每天生产 10 桶或以下原油的任何油井生产的石油应免征税收。本款 (a) 中的任何内容均不得免除石油和天然气生产商按照第 39-29-110 (1) (d) (i) 条的要求提交生产员工报告。原油、天然气、二氧化碳、油气的税率应按总收入的下列税率：

25,000 美元以下	2%
25,000 美元且低于 100,000 美元	3%
100,000 美元和 300,000 美元以下	4%
300,000 美元及以上	5%
 - (b) 除任何其他税款外，对于 2000 年 1 月 1 日或之后开始的每个纳税年度，应对本州出售与地球分离的石油和天然气的总收入征税、征收和缴纳;但从每天生产 15 桶或以下石油的任何油井生产的石油和从每天生产 90,000 立方英尺或以下天然气的井生产的天然气的油井中生产的石油除外，在纳税年度内该石油或天然气生产的所有生产天数的平均值应免税。石油和天然气税应按总收入的以下税率征收：

25,000 美元以下	2%
25,000 美元且低于 100,000 美元	3%
100,000 美元和 300,000 美元以下	4%
300,000 美元及以上	5%
- (2)
 - (a) 对于原油、天然气、二氧化碳以及石油和天然气，对于 2000 年 1 月 1 日之前开始的每个纳税年度，应允许对根据本节第 (1) 款 (a) 款的规定计算的税款进行抵免，金额相当于该纳税年度评估的所有从价税的百分之八十七又二分之一，如果是权责发生制纳税人，或对于现金制纳税人，在纳税年度内就原油、天然气、二氧化碳和石油和天然气租赁权以及州、县、市、学区和特区目的的租赁权益以及石油和天然气特许权使用费以及特许权使用费权益支付，但为此类目的评估或支付的从价税除外，用于钻探：原油、天然气和二氧化碳的生产、储存和管道运输。但是，对于纳税年度内所有生产天数平均每天生产 10 桶或以下原油的油井缴纳或评估的从价税，不得抵免。
 - (二)

- (I) 对于石油和天然气，对于 2000 年 1 月 1 日或之后开始但 2024 年 1 月 1 日之前的每个纳税年度，允许抵免根据本节第 (1) (b) 款计算的税款，金额相当于在纳税年度内评估的所有从价税的百分之八十七又二分之一，如果是权责发生制纳税人，则在纳税年度内评估或在纳税年度期间支付的税款的抵免额对于石油和天然气租赁权和租赁权益以及石油和天然气特许权使用费以及特许权使用费和特许权使用费权益，用于州、县、市、学区和特区目的的现金制纳税纳税年度，但为此类目的评估或支付的从价税除外，用于钻探、生产、石油和天然气的储存和管道运输。
- (II) 对于石油和天然气，对于 2024 年 1 月 1 日或之后开始但 2026 年 1 月 1 日之前的每个纳税年度，允许抵免根据本节第 (1) (b) 款计算的税款，金额相当于在纳税年度内评估的所有从价税的 75%，如果是权责发生制纳税人，则在纳税年度内支付对于用于州、县、市、学区和特区目的的石油和天然气租赁权和租赁权益以及石油和天然气特许权使用费和特许权使用费权益的现金制纳税人，但为此类目的评估或支付的从价税除外，用于钻探、生产、储存的设备和设施，以及石油和天然气的管道运输。
- (III) 尽管有本节第 (2) (b) (I) 和 (2) (b) (II) 款的规定，根据本节第 (1) 款免征州遣散税的石油和天然气生产所缴纳或评估的从价税，不得抵免。
- (c) 对于 2026 年 1 月 1 日或之后但 2027 年 1 月 1 日之前开始的纳税年度，对于根据本节第 (1) (b) 款未免征州遣散税的每口井，允许抵免根据本节第 (1) (b) 款的规定计算的税款，金额由公式 $C = 0.65625 \times GI \times ML$ 计算，哪里：
 - (I) C 是抵免额；
 - (二) 地理标志是本纳税年度归属于油井的总收入；和
 - (III) ML 是所有地方政府根据第 39-1-111 条不迟于上一个日历年的 12 月 22 日确定的所有工厂税的总和，用于油井所在地的财产。
- (d) 对于 2027 年 1 月 1 日或之后开始的纳税年度，对于根据本节第 (1) (b) 款未免征州遣散税的每口井，允许对根据本节第 (1) (b) 款计算的税款进行抵免，金额计算公式为 $C = 0.7656 \times GI \times ML$ ，哪里：
 - (I) C 是抵免额；
 - (二) 地理标志是本纳税年度归属于油井的总收入；和
 - (III) ML 是所有地方政府根据第 39-1-111 条不迟于上一个日历年的 12 月 22 日确定的所有工厂税的总和，用于油井所在地的财产。

经 2023 年第 167 章第 13 节修订，自 2023 年 5 月 11 日起生效。

经 2022 年第 401 章第 2 款修订，自 2022 年 8 月 10 日起生效。

L. 77：添加整篇文章，第 1846 页，第 1 款，1978 年 1 月 1 日生效。L. 82：整节经修正，第 578 页，第 2 款，1983 年 1 月 1 日生效。L. 84：(2) 修订，第 1028 页，第 1 款，1985 年 1 月 1 日生效。L. 2000：整节修订，第 1442 页，第 2 款，7 月 1 日生效。L. 2008：(1) (b) 修订，第 1680 页，第 4 条，8 月 5 日生效。

2022 年第 401 章，在没有安全条款的情况下获得通过。见科罗拉多州宪法第五条，第 1 (3) 款。

有关 HB 22-1391 中的立法声明，请参阅 1 年科罗拉多州会议法第 401 章第 2022 节。有关 HB 23-1272 中的立法声明，请参阅第 167 章第 2023 节，科罗拉多州会议法。

(22) 科罗拉多州 - 油气工人的职业税免除项目相关证据

[Go to Previous Versions of this Section](#) ▾

2024 Colorado Revised Statutes

Title 31 - GOVERNMENT - MUNICIPAL

(§§ 31-1-101 — 31-35-712)

POWERS AND FUNCTIONS OF CITIES

AND TOWNS (§§ 31-15-101 — 31-35-712)

Article 15 - Exercise of Municipal

Powers (§§ 31-15-101 — 31-15-1101)

Part 5 - REGULATION OF

BUSINESSES (§ 31-15-501)

Section 31-15-501 - Powers to regulate

businesses

Universal Citation:

CO Rev Stat § 31-15-501 (2024) ○

(1) The governing bodies of municipalities have the following powers to regulate businesses:

(a) To prohibit within the limits of the municipality any offensive or unwholesome business or establishment and also to prohibit the carrying on of any business or establishment in an offensive and unwholesome manner within the limits of the municipality;

(b) To compel the owner of any grocery, cellar, soap or tallow candlery, tannery, stable, pigsty, privy, sewer, or other unwholesome or nauseous house or place to cleanse, abate, or remove the same, and to regulate the location thereof;

(c) To license, regulate, and tax, subject to any law of this state, any lawful occupation, business place, amusement, or place of amusements and to fix the amount, terms, and manner of issuing and revoking licenses issued therefor; except that, for purposes of the application of any occupational privilege tax, oil and gas wells and their associated production facilities have not been, are not, and shall not be considered an occupation or business place subject to such tax;

(d) To direct the location and regulate the management and construction of slaughterhouses, packing houses, renderies, tallow candleries, bone factories, soap factories, tanneries, and dairies within the limits of the municipality;

(e) To direct the location and regulate the use and construction of breweries, distilleries, livery stables, blacksmith shops, and foundries within the limits of the municipality;

(f)

(I) To license, regulate, and control the laying of railroad tracks, to provide for and change the location, grade, and crossing of any railroad, and to control, regulate, and prohibit the use of steam engines and locomotives propelled by steam power within the corporate limits;

(II) To require railroad companies to fence their respective railroads or any portion of the same and to construct cattle guards at crossings of streets and public roads and keep the same in repair within the limits of the municipality;

(III) To require railroad companies to keep flagmen at railroad crossings of streets and to provide protection against injury to persons and property in the use of such railroads;

(IV) To compel such railroads to raise or lower their railroad tracks to conform to any grade which may at any time be established by such municipality and, when such tracks run lengthwise of any street, alley, or highway, to keep their tracks on a level with the street surface so that such tracks may be crossed at any place on such street, alley, or highway;

(V) To compel and require railroad companies to make, keep open, and keep in repair ditches, drains, sewers, and culverts along and under their railroad tracks so that filthy or stagnant pools of water cannot stand on

their grounds or rights-of-way and so that the natural drainage of adjacent property shall not be impeded;

(g) To license, tax, regulate, suppress, and prohibit hucksters, peddlers, pawnbrokers, and keepers of ordinaries, theatrical and other exhibitions, shows, and amusements and to revoke such license at pleasure;

(h) To license, tax, and regulate hackmen, omnibus drivers, carters, cabmen, porters, expressmen, and all others pursuing like occupations and to prescribe the compensation;

(i) To license, regulate, tax, and restrain runners for stages, cars, public houses, or other things or persons;

(j) To license, regulate, tax, or prohibit and suppress billiard, bagatelle, pigeonhole, or any other tables or implements kept or used for a similar purpose in any place of public resort and pin alleys and ball alleys;

(k) To regulate the sale of meats, poultry, fish, butter, cheese, lard, vegetables, and all other provisions and to provide for the place and manner of selling the same. It is unlawful for any municipality to impose by ordinance or otherwise any license, assessment, or other charge upon any person bringing food products to such municipality for sale, either in bulk or by retail, from house to house if said food products were grown or raised by the person so having them for sale and are products of the state of Colorado.

(l) To regulate the sale of bread in the municipality and to prescribe the weight and quality of the bread in the loaf;

(m) To provide for and regulate the inspection of meats, poultry, fish, butter, cheese, lard, vegetables, flour, meal, and other provisions;

(n) To provide for the inspection and sealing of weights and measures;

(o) To enforce the keeping and use of proper weights and measures by vendors;

(p) To tax, license, and regulate auctioneers, lumberyards, livery stables, public scales, money changers, and brokers; except that the exercise of their powers shall not interfere with sales made by sheriffs, tax collectors, coroners, marshals, executors, guardians, any assignees of insolvent debtors, bankrupts, or debtors under the federal bankruptcy code of 1978 (title 11 of the United States Code), or any other persons required by law to sell real or personal property at auction;

(q) To tax, license, and regulate secondhand and junk stores, to forbid their purchasing or receiving from minors without the written consent of their parents or guardians any article, and to compel a record of purchases to be kept, subject at all times to the inspection by the police;

(r) To charge a fee for a local license and establish licensing requirements on businesses engaged in the storage, extraction, processing, or manufacturing of industrial hemp, as defined in section 35-61-101 (7), or hemp products, as defined in section 25-5-427 (2)(d). A municipality shall not impose additional food production regulations on hemp processors or hemp products if the regulations conflict with state law.

(2) Repealed.

Amended by 2023 Ch. 444, § 13, eff. 6/7/2023.

Amended by 2021 Ch. 351, § 6, eff. 7/1/2022.

Amended by 2021 Ch. 186, § 6, eff. 9/7/2021.

Amended by 2019 Ch. 351, § 3, eff. 5/29/2019.

L. 75: Entire title R&RE, p. 1110, § 1, effective July 1. L. 80: (1)(p) amended, p. 785, § 12, effective June 5. L. 96: (1)(c) amended, p. 346, § 2, effective April 17. L. 99: (1)(a) and (1)(d) amended, p. 63, § 1, effective July 1. L. 2006, 1st Ex. Sess.: (2) added, p. 29, § 3, effective 1/1/2007. L. 2019: (1)(r) added, (SB 19-240), ch. 3245, p. 3245, § 3, effective May 29. L. 2021: (2) repealed, (SB 21-077), ch. 998, p. 998, § 6, effective September 7; (2) repealed, (SB 21-199), ch. 2283, p. 2283, § 6, effective 7/1/2022.

The provisions of this section are similar to provisions of several former sections as they existed prior to 1975.

[转到以前的版本 之 本节](#)



2024 年科罗拉多州修订法规

第 31 章 - 政府 - 市政 (§§ 31-1-101 — 31-35-712)

城镇的权力和职能 (§§ 31-15-101 — 31-35-712)

第 15 条 - 行使市政权力 (§§ 31-15-101 — 31-15-1101)

第 5 部分 - 企业监管 (§ 31-15-501)

第 31-15-501 节 - 监管企业的权力

普遍引用：

CO 修订统计 § 31-15-501 (2024) 

(1) 市政当局的管理机构有以下权力来监管企业：

(a) 在市政府范围内禁止任何冒犯性或不健康的商业或机构，并禁止在市政府范围内以冒犯性和不健康的方式经营任何商业或机构；

(b) 强迫任何杂货店、地窖、肥皂或牛脂蜡烛、制革厂、马厩、猪圈、私密室、下水道或其他不健康或令人作呕的房屋或场所的所有者清洁、减少或拆除这些房屋或场所，并规范其位置；

(c) 根据本州任何法律，对任何合法职业、营业场所、娱乐场所或娱乐场所进行许可、监管和征税，并确定颁发和吊销为其颁发的许可证的金额、条款和方式；但就适用任何职业特权税而言，油气井及其相关生产设施过去、现在和都不应被视为应缴纳此类税的职业或营业场所；

(d) 指导市辖范围内的屠宰场、包装厂、提炼厂、牛脂蜡烛、骨头厂、肥皂厂、制革厂和乳品厂的选址并管理其管理和建设;

(e) 在市范围内指导啤酒厂、酿酒厂、制服马厩、铁匠铺和铸造厂的选址并规范其使用和建设;

(六)

(I) 许可、规范和控制铁轨的铺设, 规定和改变任何铁路的位置、坡度和交叉口, 并控制、规范和禁止在公司范围内使用蒸汽动力驱动的蒸汽机和机车;

(二) 要求铁路公司用围栏围住其各自的铁路或其任何部分, 并在街道和公共道路的交叉口建造牛栏, 并在市政府范围内进行维修;

(三) 要求铁路公司在街道的铁路道口放置旗手, 并提供保护, 防止在使用此类铁路时对人员和财产造成伤害;

(四) 迫使此类铁路升高或降低其铁轨, 使其符合该市政府随时可能确定的任何等级, 并且当此类轨道纵向延伸任何街道、小巷或高速公路时, 使其轨道与街道表面保持水平, 以便可以在该街道上的任何地方穿过此类轨道, 小巷或高速公路;

(五) 强迫和要求铁路公司在其铁轨沿线和铁轨下建造、保持开放和维修沟渠、排水沟、下水道和涵洞, 以便肮脏或停滞的水池不能站在其场地或通行权上, 并且不会阻碍邻近财产的自然排水;

(g) 许可、征税、管制、压制和禁止小贩、小贩、当铺和普通、戏剧和其他展览、表演和娱乐的保管人, 并随意撤销此类许可证;

(h) 对黑客、公共汽车司机、车夫、出租车夫、搬运工、快递员和所有其他从事类似职业的人进行许可、征税和监管, 并规定补偿;

(i) 对舞台、汽车、公共房屋或其他事物或人员的跑步者进行许可、监管、征税和限制;

(j) 许可、监管、征税或禁止和禁止在公共度假胜地和球馆的任何场所为类似目的保留或使用的台球、面包、鸽洞或任何其他桌子或工具;

(k) 规范肉类、家禽、鱼类、黄油、奶酪、猪油、蔬菜和所有其他物品的销售, 并规定销售这些物品的地点和方式。任何市政当局通过法令或其他方式对将食品带到该市进行散装或零售的任何人征收任何许可证、评估或其他费用, 无论是散装还是零售, 如果该食品是由如此出售的人种植或饲养的, 并且是科罗拉多州的产品, 则该市政府是非法的。

(l) 管制市政府的面包销售, 并规定面包的重量和质量;

(m) 规定和规范对肉类、家禽、鱼类、黄油、奶酪、猪油、蔬菜、面粉、粗粕和其他供应的检查;

(n) 规定度量衡的检查和密封;

(o) 强制供应商保存和使用适当的度量衡;

(p) 对拍卖师、伐木场、制服马厩、公共秤、货币兑换商和经纪人征税、许可和管理;但其权力的行使不得干扰治安官、税务员、验尸官、法警、遗嘱执行人、监护人、破产债务人、破产人或 1978 年《联邦破产法》(美国法典第 11 章)规定的债务人的任何受让人,或法律要求在拍卖会上出售不动产或动产的任何其他人的销售;

(q) 对二手店和旧货店征税、许可和监管,未经父母或监护人书面同意,禁止他们从未成年人那里购买或接收任何物品,并强制保存购买记录,但须随时接受警察的检查;

(r) 对当地许可证收取费用,并对从事工业大麻(如第 35-61-101 (7) 条所定义)或大麻产品(如第 25-5-427 (2) (d) 条所定义)的企业收取当地许可证费用并制定许可要求。如果这些法规与州法律相冲突,市政当局不得对大麻加工商或大麻产品实施额外的食品生产法规。

(2) 废止。

经 2023 年第 444 章第 13 节修订,自 2023 年 6 月 7 日起生效。

经 2021 年第 351 章第 6 款修订,自 2022 年 7 月 1 日起生效。

经 2021 年第 186 章第 6 款修订,生效日期为 2021 年 9 月 7 日。

经 2019 年第 351 章第 3 款修订,自 2019 年 5 月 29 日起生效。

L. 75: R&RE 全书,第 1110 页,第 1 款,7 月 1 日生效。L. 80: (1) (p) 修订,第 785 页,第 12 款,6 月 5 日生效。L. 96: (1) (c) 修订,第 346 页,第 2 款,4 月 17 日生效。L. 99: (1) (a) 和 (1) (d) 修订,第 63 页,第 1 款,7 月 1 日生效。L. 2006,第 1 例: (2) 添加,第 29 页,第 3 款,2007 年 1 月 1 日生效。L. 2019: (1) (r) 添加,(SB 19-240),第 3245 章,第 3245 页,第 3 款,5 月 29 日生效。L. 2021: (2) 废除,(SB 21-077),第 998 章,第 998 页,第 6 节,9 月 7 日生效; (2) 废除,(SB 21-199),第 2283 章,第 2283 页,第 6 节,2022 年 7 月 1 日生效。

The provisions of this section are similar to provisions of several former sections as they existed prior to 1975.

(23) 科罗拉多州 - 矿业资产减值计算财产税
补贴项目相关证据

[Go to Previous Versions of this Section](#) ▼

2024 Colorado Revised Statutes
Title 39 - Taxation (§§ 39-1-101 — 39-37-301)
PROPERTY TAX (§§ 39-1-101 — 39-14-103)
VALUATION AND TAXATION (§§ 39-4-101 — 39-7-110)
Article 7 - Valuation of Oil and Gas Leaseholds and Lands (§§ 39-7-101 — 39-7-110)
Section 39-7-102 - Valuation for assessment

Universal Citation:

CO Rev Stat § 39-7-102 (2024) 

[◀ Previous](#)

[Next ▶](#)

(1) Except as provided in subsection (2) of this section, on the basis of the information contained in such statement, the assessor shall value such oil and gas leaseholds and lands for assessment, as real property, at an amount equal to eighty-seven and one-half percent of:

(a) The selling price of the oil or gas sold from each wellhead during the preceding calendar year, after excluding the selling price of all oil or gas delivered to the United States government or any agency thereof, the state of Colorado or any agency thereof, or any political subdivision of the state as royalty during the preceding calendar year;

(b) The selling price of oil or gas sold in the same field area for oil or gas transported from the premises which is not sold during the preceding calendar year, after excluding the selling price of all oil or gas delivered to the United States government or any agency thereof, the state of Colorado or any agency thereof, or any political subdivision of the state as royalty during the preceding calendar year.

(2) In order to promote the initiation or continuation of secondary recovery, tertiary recovery, or recycling projects which conserve and avoid waste of oil and gas, the assessor shall value oil and gas leaseholds and lands employing such projects for assessment as provided in subsection (1) of this section but at an amount equal to seventy-five percent of:

(a) The selling price of the oil or gas sold therefrom during the preceding calendar year, after excluding the selling price of all oil or gas delivered to the United States government or any agency thereof, the state of Colorado or any agency thereof, or any political subdivision of the state as royalty during the preceding calendar year;

(b) The selling price of oil or gas sold in the same field area for oil or gas transported from the premises which is not sold during the preceding calendar year, after excluding the selling price of all oil or gas delivered to the United States government or any agency thereof, the state of Colorado or any agency thereof, or any political subdivision of the state as royalty during the preceding calendar year.

Amended by 2014 Ch. 400, § 2, eff. 8/6/2014.

L. 64: R&RE, p. 711, § 1. C.R.S. 1963: § 137-7-2. L. 69: p. 1120, § 2. L. 77: Entire section amended, p. 1852, § 2, effective 1/1/1978. L. 81: Entire section amended, p. 1857, § 2, effective 1/1/1982. L. 2014: (1)(a) amended, (HB 14-1371), ch. 400, p. 2013, § 2, effective August 6.

2024 年科罗拉多州修订法规

第 39 章 - 税收 (§§ 39-1-101 — 39-37-301)

财产税 (§§ 39-1-101 — 39-14-103)

估价和税收 (§§ 39-4-101 — 39-7-110)

第 7 条 - 石油和天然气租赁权和土地的估价 (§§ 39-7-101 — 39-7-110)

第 39-7-102 节 - 评估估价

普遍引用：

CO 修订统计 § 39-7-102 (2024) 

[◀ 以前](#)

[下一个 ▶](#)

(1) 除本节第 (2) 款规定外，评估员应根据该声明中包含的信息，将此类石油和天然气租赁权和评估土地作为不动产进行估价，其金额相当于以下金额的百分之八十七又二分之一：

(a) 上一个日历年从每个井口出售的石油或天然气的销售价格，不包括在上一个日历年作为特许权使用费交付给美国政府或其任何机构、科罗拉多州或其任何机构或该州任何政治分区的所有石油或天然气的销售价格；

(b) 在同一油田区域出售的石油或天然气的销售价格，从上一个日历年内未出售的场所运输的石油或天然气，不包括交付给美国政府或其任何机构的所有石油或天然气的销售价格，或上一个日历年内作为特许权使用费的州的任何政治分区。

(2) 为了促进二级回收、三级回收或回收项目的启动或继续，以保护和避免石油和天然气浪费，评估员应按照本节第 (1) 款的规定对石油和天然气租赁权以及采用此类项目进行评估的土地进行评估，但金额等于以下金额的 75%：

(a) 在上一个日历年内出售的石油或天然气的售价，不包括在上一个日历年作为特许权使用费交付给美国政府或其任何机构、科罗拉多州或其任何机构或该州的任何政治分区的所有石油或天然气的售价；

(b) 在同一油田区域出售的石油或天然气的石油或天然气的销售价格，从上一个日历年内未出售的场所运输的石油或天然气，不包括交付给美国政府或其任何机构的所有石油或天然气的销售价格，或上一个日历年内作为特许权使用费的州的任何政治分区。

经 2014 年第 400 章第 2 款修订，自 2014 年 8 月 6 日起生效。

L. 64: R&RE, 第 711 页, 第 1 款。CRS 1963: 第 137-7-2 条。L. 69: 第 1120 页, 第 2 段。L. 77: 整节修订, 第 1852 页, 第 2 款, 1978 年 1 月 1 日生效。L. 81: 整节修订, 第 1857 页, 第 2 款, 1982 年 1 月 1 日生效。L. 2014: (1) (a) 修订, (HB 14-1371), 第 400 章, 第 2013 页, 第 2 款, 8 月 6 日生效。

(24) 路易斯安那州 - 免征营业税项目相关证据

[Go to Previous Versions of this Statute](#) ▾

2024 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§47:301. Definitions

Universal Citation:

LA Rev Stat § 47:301 (2024) ○

[◀ Previous](#)

[Next ▶](#)

RS 47:301 - Definitions

As used in this Chapter, the following words, terms, and phrases have the meanings ascribed to them in this Section, unless the context clearly indicates a different meaning:

(1) "Business" includes any activity engaged in by any person or caused to be engaged in by him with the object of gain, benefit, or advantage, either direct or indirect. The term "business" shall not be construed to include the occasional and isolated sales by a person who does not hold himself out as engaged in business.

(2) "Collector" shall mean and include (a) the secretary of the Department of Revenue for the state of Louisiana and includes his duly authorized assistants, when used in reference to a sales and use tax levied by the state, or (b) the individual or entity designated as collector of the appropriate single sales and use tax collection office, and his duly authorized assistants, of any political subdivision authorized under the constitution and laws of the state of Louisiana to levy and collect a sales and use tax, except a statewide

political subdivision, when used in reference to a sales and use tax levied by such political subdivision.

(3)(a) "Cost price" means the actual cost of the articles of tangible personal property without any deductions therefrom on account of the cost of materials used, labor, or service cost, except those service costs for installing the articles of tangible personal property if such cost is separately billed to the customer at the time of installation, transportation charges, or any other expenses whatsoever, or the reasonable market value of the tangible personal property at the time it becomes susceptible to the use tax, whichever is less.

(b) In the case of tangible personal property which has acquired a tax situs in a taxing jurisdiction and is thereafter transported outside the taxing jurisdiction for repairs performed outside the taxing jurisdiction and is thereafter returned to the taxing jurisdiction, the cost price shall be deemed to be the actual cost of any parts and/or materials used in performing such repairs, if applicable labor charges are separately stated on the invoice. If the applicable labor charges are not separately stated on the invoice, it shall be presumed that the cost price is the total charge reflected on the invoice.

(c) "Cost price" shall not include the supplying and installation of board roads to oil field operators if the installation charges are separately billed to the customer at the time of installation.

(d)(i) In the case of interchangeable components located in Louisiana, a taxpayer may elect to determine the cost price of such components as follows:

(aa) The taxpayer shall send to the secretary written notice of the calendar month selected by the taxpayer as the first month for the determination of cost price under this Paragraph (the "First Month"). The taxpayer may select any month. The taxpayer shall send to the secretary notice of an election to designate a First Month on the first day of the designated First Month, or ninety days from July 1, 1990, whichever is later.

(bb) For the First Month and each month thereafter, cost price shall be based and use tax shall be paid only on one-sixtieth of the aggregate cost price of the interchangeable components deployed and earning revenue within Louisiana during the month, without regard to any credit or other consideration for Louisiana state, political subdivision, or school board use tax previously paid on such interchangeable components.

(cc) Any election made under this Paragraph shall be irrevocable for a period of sixty consecutive months inclusive of the First Month. If at any time after the sixty-month period

the taxpayer revokes its election, no credit or other consideration for use taxes paid pursuant thereto shall be applied to any use tax liability arising after such revocation.

(ii)(aa) For purposes of this Paragraph, "interchangeable component" means a component that is used or stored for use in measurement-while-drilling instruments or systems manufactured or assembled by the taxpayer, which measurement-while-drilling instruments or systems collectively generate eighty percent or more of their annual revenue from their use outside of the state.

(bb) "Measurement-while-drilling instruments or systems" means instruments or systems which measure information from a downhole location in a borehole, transmit the information to the surface during the process of drilling the borehole using a wireless technique, and receive and decode the information on the surface.

(iii) The method for determining cost price of interchangeable components provided for in this Paragraph shall apply to any use taxes imposed by a local political subdivision or school board. For purposes of that application, the words "political subdivision" or "school board" as the case may be, shall be substituted for the words "Louisiana" or "State" in each instance where those words appear in this Paragraph and an appropriate official of the local political subdivision or school board shall be designated to receive the notices required by this Paragraph.

(e) "Cost price" shall not include any amount designated as a cash discount or a rebate by a vendor or manufacturer of any new vehicle subject to the motor vehicle license tax. For purposes of this Paragraph "rebate" means any amount offered by the vendor or manufacturer as a deduction from the listed retail price of the vehicle.

(f) The "cost price" of refinery gas shall be fifty-two cents per thousand cubic feet multiplied by a fraction the numerator of which shall be the posted price for a barrel of West Texas Intermediate Crude Oil on December first of the preceding calendar year and the denominator of which shall be twenty-nine dollars, and provided further that such cost price shall be the maximum value placed upon refinery gas by the state and by any political subdivision under any authority or grant of power to levy and collect use taxes.

(g) "Cost price", for purposes of the use tax imposed by the state and its political subdivisions, shall exclude any amount that a manufacturer pays directly to a dealer of the manufacturer's product for the purpose of reducing and that actually results in an equivalent reduction in the retail "cost price" of that product. This exclusion shall not apply to the value of the coupons that dealers accept from purchasers as part payment of the

"sales price" and that are redeemable by the dealers through manufacturers or their agents. The value of such coupons is deemed to be part of the "cost price" of the product purchased through the use of the coupons.

(h)(i) For purposes of a publishing business which distributes its news publications at no cost to readers and pays unrelated third parties to print such news publications, the term "cost price" shall mean only the lesser of the following costs:

(aa) The printing cost paid to unrelated third parties to print such news publications, less any itemized freight charges for shipping the news publications from the printer to the publishing business and any itemized charges for paper and ink.

(bb) Payments to a dealer or distributor as consideration for distribution of the news publications.

(ii) The definition of "cost price" provided for in this Subparagraph shall be applicable to taxes levied by all tax authorities in the state.

(i)(i) For purposes of the imposition of the use tax levied by the state under R.S. 47:302, 321, and 331, the cost price of machinery and equipment used by a manufacturer in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, which is for ultimate sale to another and not for internal use, at one or more fixed locations within Louisiana, shall be reduced as follows:

(aa) For the period ending on June 30, 2005, the cost price shall be reduced by five percent.

(bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the cost price shall be reduced by nineteen percent.

(cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the cost price shall be reduced by thirty-five percent.

(dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the cost price shall be reduced by fifty-four percent.

(ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the cost price shall be reduced by sixty-eight percent.

(ff) For all periods beginning on or after July 1, 2009, the cost price shall be reduced by one hundred percent.

(ii) For purposes of this Subparagraph, the following definitions shall apply:

(aa) "Machinery and equipment" means tangible personal property or other property that is eligible for depreciation for federal income tax purposes and that is used as an integral part in the manufacturing of tangible personal property for sale. "Machinery and equipment" shall also mean tangible personal property or other property that is eligible for depreciation for federal income tax purposes and that is used as an integral part of the production, processing, and storing of food and fiber or of timber.

(I) Machinery and equipment, for purposes of this Subparagraph, also includes but is not limited to the following:

(aaa) Computers and software that are an integral part of the machinery and equipment used directly in the manufacturing process.

(bbb) Machinery and equipment necessary to control pollution at a plant facility where pollution is produced by the manufacturing operation.

(ccc) Machinery and equipment used to test or measure raw materials, the property undergoing manufacturing or the finished product, when such test or measurement is a necessary part of the manufacturing process.

(ddd) Machinery and equipment used by an industrial manufacturing plant to generate electric power for self consumption or cogeneration.

(eee) Machinery and equipment used primarily to produce a news publication whether it is ultimately sold at retail or for resale or at no cost. Such machinery and equipment shall include but not be limited to all machinery and equipment used primarily in composing, creating, and other prepress operations, electronic transmission of pages from prepress to press, pressroom operations, and mailroom operations and assembly activities. The term "news publication" shall mean any publication issued daily or regularly at average intervals not exceeding three months, which contains reports of varied character, such as political, social, cultural, sports, moral, religious, or subjects of general public interest, and advertising supplements and any other printed matter ultimately distributed with or a part of such publications.

(II) Machinery and equipment, for purposes of this Subparagraph, does not include any of the following:

(aaa) A building and its structural components, unless the building or structural component is so closely related to the machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the machinery and equipment are replaced.

(bbb) Heating, ventilation, and air-conditioning systems, unless their installation is necessary to meet the requirements of the manufacturing process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonproduction activities.

(ccc) Tangible personal property used to transport raw materials or manufactured goods prior to the beginning of the manufacturing process or after the manufacturing process is complete.

(ddd) Tangible personal property used to store raw materials or manufactured goods prior to the beginning of the manufacturing process or after the manufacturing process is complete.

(bb) "Manufacturer" means:

(I) A person whose principal activity is manufacturing, as defined in this Subparagraph, and who is assigned by the Louisiana Workforce Commission a North American Industrial Classification System code within the agricultural, forestry, fishing, and hunting Sector 11, the manufacturing Sectors 31-33, the information Sector 511110 as they existed in 2002, or industry code 423930 as a recyclable material merchant wholesaler engaged in manufacturing activities, which must include shredding facilities, as determined by the secretary of the Department of Revenue.

(II) A person whose principal activity is manufacturing and who is not required to register with the Louisiana Workforce Commission for purposes of unemployment insurance, but who would be assigned a North American Industrial Classification System code within the agricultural, forestry, fishing, and hunting Sector 11, the manufacturing Sectors 31-33, the information Sector 511110 as they existed in 2002, as determined by the Louisiana Department of Revenue from federal income tax data, if he were required to register with the Louisiana Workforce Commission for purposes of unemployment insurance.

(cc) "Manufacturing" means putting raw materials through a series of steps that brings about a change in their composition or physical nature in order to make a new and different item of tangible personal property that will be sold to another. Manufacturing begins at the point at which raw materials reach the first machine or piece of equipment involved in changing the form of the material and ends at the point at which manufacturing has altered the material to its completed form. Placing materials into containers, packages, or wrapping in which they are sold to the ultimate consumer is part of this manufacturing process. Manufacturing, for purposes of this Subparagraph, does not include any of the following:

(I) Repackaging or redistributing.

(II) The cooking or preparing of food products by a retailer in the regular course of retail trade.

(III) The storage of tangible personal property.

(IV) The delivery of tangible personal property to or from the plant.

(V) The delivery of tangible personal property to or from storage within the plant.

(VI) Actions such as sorting, packaging, or shrink wrapping the final material for ease of transporting and shipping.

(dd) "Manufacturing for agricultural purposes" means the production, processing, and storing of food and fiber and the production, processing, and storing of timber.

(ee) "Plant facility" means a facility, at one or more locations, in which manufacturing, referred to in Sectors 11 and 31-33 of the North American Industrial Classification system as of 2002, of a product of tangible personal property takes place.

(ff) "Used directly" means used in the actual process of manufacturing or manufacturing for agricultural purposes.

(iii) No person shall be entitled to purchase, use, lease, or rent machinery or equipment as defined herein without payment of the tax imposed by R.S. 47:302, 321, and 331 before receiving a certificate of exclusion from the secretary of the Department of Revenue certifying that he is a manufacturer as defined herein.

(iv) The secretary of the Department of Revenue is hereby authorized to adopt rules and regulations in order to administer the exclusion provided for in this Subparagraph.

(j) For the purpose of the sales and use taxes imposed by the state under R.S. 47:302, 321, and 331, the "cost price" of electric power or energy, or natural gas for the period beginning July 1, 2007 and thereafter, purchased or used by paper or wood products manufacturing facilities shall not include any of such cost.

(k)(i) For purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the tax on the cost price of tangible property consumed in the manufacturing process, such as fuses, belts, felts, wires, conveyor belts, lubricants, and motor oils and the tax on the cost price of repairs and maintenance of manufacturing machinery and equipment shall be reduced as follows:

(aa) For the period beginning July 1, 2010, and ending on June 30, 2011, the state sales and use tax on the cost price shall be reduced by twenty-five percent.

(bb) For the period beginning July 1, 2011, and ending June 30, 2012, the state sales and use tax on the cost price shall be reduced by fifty percent.

(cc) For the period beginning July 1, 2012, and ending June 30, 2013, the state sales and use tax on the cost price shall be reduced by seventy-five percent.

(dd) For all periods beginning on and after July 1, 2013, the state sales and use tax on the cost price shall be reduced by one hundred percent.

(ii) For purposes of this Subparagraph, "manufacturer" means a person whose principal activity is manufacturing and who is assigned an industry group designation by the United States Census of 3211 through 3222 or 113310 pursuant to the North American Industry Classification System of 2007.

(4) "Dealer" includes every person who manufactures or produces tangible personal property for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction. "Dealer" is further defined to mean:

(a) Every person who imports, or causes to be imported, tangible personal property from any other state, foreign country, or other taxing jurisdiction for sale at retail, for use, or consumption, or distribution, or for storage to be used or consumed in a taxing jurisdiction.

(b) Every person who sells at retail, or who offers for sale at retail, or who has in his possession for sale at retail, or for use, or consumption, or distribution, or storage to be used or consumed in the taxing jurisdiction, tangible personal property as defined herein.

(c) Any person who has sold at retail, or used, or consumed, or distributed, or stored for use or consumption in the taxing jurisdiction, tangible personal property and who cannot prove that the tax levied by this Chapter has been paid on the sale at retail, the use, the consumption, the distribution, or the storage of said tangible personal property.

(d)(i) Any person who leases or rents tangible personal property for a consideration, permitting the use or possession of the said property without transferring title thereto.

(ii) However, a person who leases or rents tangible personal property to customers who provide information to such person that they will use the property only offshore beyond the territorial limits of the state shall not be included in the term "dealer" for purposes of the collection of the rental or lease tax of the state, statewide political subdivisions, and other political subdivisions on such lease or rental contracts. For purposes of this Item, "use" means the operational or functional use of the property and not other uses related to its possession such as transportation, maintenance, and repair. It is the intention of this Item that the customers of such persons shall remit any tax due on the lease or rental of such property directly to the state and local taxing bodies to whom they are due.

(e) Any person who is the lessee or rentee of tangible personal property and who pays to the owner of such property a consideration for the use or possession of such property without acquiring title thereto.

(f)(i) Any person, who sells or furnishes any of the services subject to tax under this Chapter.

(ii) Under guidelines enacted by the Legislature of Louisiana during the 2016 Regular Session, any person engaged in collecting the amount required to be paid by a transient guest as a condition of occupancy at a residential location as provided for in R.S. 47:301(6) (a)(ii).

(iii) For purposes of this Chapter, dealer shall not include persons leasing apartments or single family dwellings on a month-to-month basis.

(g) Any person, as used in this act, who purchases or receives any of the services subject to tax under this Chapter.

(h) Any person engaging in business in the taxing jurisdiction. "Engaging in business in the taxing jurisdiction" means and includes any of the following methods of transacting business: maintaining directly, indirectly, or through a subsidiary, an office, distribution house, sales house, warehouse, or other place of business or by having an agent, salesman,

or solicitor operating within the taxing jurisdiction under the authority of the seller or its subsidiary irrespective of whether such place of business, agent, salesman, or solicitor is located in such taxing jurisdiction permanently or temporarily or whether such seller or subsidiary is qualified to do business in such taxing jurisdiction, or any person who makes deliveries of tangible personal property into the taxing jurisdiction other than by a common or contract carrier.

(i) Any person who sells at retail any tangible personal property to a vending machine operator for resale through coin-operated vending machines.

(j) Any person who makes deliveries of tangible personal property into the taxing jurisdiction in a vehicle owned or operated by said person.

(k) The term "dealer" shall not include lessors of railroad rolling stock used either for freight or passenger purposes. However, the term "dealer" shall include lessees, other than a railway company or railroad corporation, of such property and such lessees shall be responsible for the collection and payment of all state and local sales and use taxes.

(l) Repealed by Acts 2020, No. 216, §2, eff. July 1, 2020.

(m)(i) Any person who sells for delivery into Louisiana tangible personal property, products transferred electronically, or services, and who does not have a physical presence in Louisiana, if during the previous or current calendar year the person's gross revenue for sales delivered into Louisiana has exceeded one hundred thousand dollars from sales of tangible personal property, products transferred electronically, or services.

(ii) A person without a physical presence in Louisiana may voluntarily register for and collect state and local sales and use taxes as a dealer, even if they do not meet the criteria established in Item (i) of this Subparagraph.

(n)(i) Any person who operates, maintains, or facilitates a peer-to-peer vehicle sharing program and collects any amount required to be paid as part of a vehicle sharing program agreement whereby a shared vehicle owner leases or rents a shared vehicle to a shared vehicle driver in this state.

(ii) For the purposes of this Subparagraph, the following definitions shall apply:

(aa) "Peer-to-peer vehicle sharing" means the authorized use of a vehicle by a person other than the vehicle's owner through a peer-to-peer car sharing program.

(bb) "Peer-to-peer vehicle sharing program" means a business platform that connects a shared vehicle owner with a shared vehicle driver to enable the sharing of vehicles for financial consideration.

(cc) "Shared vehicle" means a vehicle that is available for sharing through a peer-to-peer vehicle sharing program.

(dd) "Shared vehicle driver" means a person who has been authorized to drive the shared vehicle by the shared vehicle owner under a vehicle sharing program agreement.

(ee) "Shared vehicle owner" means the registered owner, or a person or entity designated by the registered owner, of a shared vehicle made available for sharing to shared vehicle drivers through a peer-to-peer vehicle sharing program.

(ff) "Vehicle sharing program agreement" means the terms and conditions applicable to a shared vehicle owner and a shared vehicle driver that govern the use of a shared vehicle through a peer-to-peer vehicle sharing program.

(5) "Gross sales" means the sum total of all retail sales of tangible personal property, without any deduction whatsoever of any kind or character except as provided in this Chapter.

(6)(a) "Hotel" means and includes any establishment or person engaged in the business of furnishing sleeping rooms, cottages, or cabins to transient guests, where such establishment consists of sleeping rooms, cottages, or cabins at any of the following:

(i) A single business location.

(ii) A residential location, including but not limited to a house, apartment, condominium, camp, cabin, or other building structure used as a residence.

(iii) For purposes of this Chapter, hotel shall not mean or include any establishment or person leasing apartments or single family dwelling on a month-to-month basis.

(b) For purposes of the sales and use taxes of all tax authorities in this state, the term "hotel" as defined herein shall not include camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue derived from the organizations's property is devoted wholly to the nonprofit organization's purposes. However, for purposes of this Paragraph, the term "hotel" shall include camp and retreat facilities which shall sell rooms

or other accommodations to transient guests who are not attending a function of such nonprofit organization that owns and operates the camp and retreat facilities or a function of another nonprofit organization exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code. It is the intention of the legislature to tax the furnishing of rooms to those who merely purchase lodging at such facilities.

(c) For purposes of the sales and use taxes of all tax authorities in this state, the term "hotel", as defined herein, shall not include a temporary lodging facility which is operated by a nonprofit organization described in Section 501(c)(3) of the Internal Revenue Code, provided that the facility is devoted exclusively to the temporary housing, for periods no longer than thirty days' duration, of homeless transient persons whom the organization determines to be financially incapable of engaging lodging at a facility defined by Subparagraph (a) of this Paragraph, and further provided that the lodging charge to such persons is no greater than twenty dollars per day.

(7)(a) "Lease or rental" means the leasing or renting of tangible personal property and the possession or use thereof by the lessee or renter, for a consideration, without transfer of the title of such property. For the purpose of the leasing or renting of automobiles, "lease" means the leasing of automobiles and the possession or use thereof by the lessee, for a consideration, without the transfer of the title of such property for a one hundred eighty-day period or more. "Rental" means the renting of automobiles and the possession or use thereof by the renter, for a consideration, without the transfer of the title of such property for a period less than one hundred eighty days.

(b) Solely for purposes of the state sales and use taxes imposed under R.S. 47:302, 321, and 331, the term "lease or rental", as herein defined, shall not mean or include the lease or rental made for the purposes of re-lease or re-rental of casing tools and pipe, drill pipe, tubing, compressors, tanks, pumps, power units, other drilling or related equipment used in connection with the operating, drilling, completion, or reworking of oil, gas, sulphur, or other mineral wells.

(c) The term "lease or rental", as herein defined shall not mean or include a lease or rental of property to be used in performance of a contract with the United States Department of the Navy for construction or overhaul of U.S. Naval vessels.

(d) Solely for purposes of the state sales and use taxes imposed under R.S. 47:302, 321, and 331, the term "lease or rental", as herein defined, shall not mean the lease or rental of airplanes or airplane equipment by a commuter airline domiciled in Louisiana.

(e) For purposes of state and political subdivision sales and use tax, the term "lease or rental", as herein defined, shall not mean the lease or rental of items, including but not limited to supplies and equipment, which are reasonably necessary for the operation of free hospitals.

(f) For purposes of state and political subdivision sales and use tax, "lease or rental" shall not mean the lease or rental of educational materials or equipment used for classroom instruction by approved parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, limited to books, workbooks, computers, computer software, films, videos, and audio tapes.

(g) For purposes of state and political subdivision sales and use tax, "lease or rental" shall not mean the lease or rental of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such organizations for their educational and public service programs for youth.

(h) For purposes of state and political subdivision sales and use tax, the term "lease or rental" shall not mean or include the lease or rental of motor vehicles by licensed motor vehicle dealers, as defined in R.S. 32:1252(35), or vehicle manufacturers, as defined in R.S. 32:1252(24), for their use in furnishing such leased or rented motor vehicles to their customers in performance of their obligations under warranty agreements associated with the purchase of a motor vehicle or when the applicable warranty has lapsed and the leased or rented motor vehicle is provided to the customer at no charge.

(i) For purposes of sales and use taxes levied and imposed by local governmental subdivisions, school boards, and other political subdivisions whose boundaries are not coterminous with those of the state, "lease or rental" by a person shall not mean or include the lease or rental of tangible personal property if such lease or rental is made under the provisions of Medicare.

(j) Solely for purposes of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the term "lease or rental" shall not include the lease or rental in this state of manufacturing machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel.

(k)(i) For purposes of any sales, use, or lease tax levied by the state, or any political subdivision of the state, the term "lease or rental" shall not include the lease or rental of a crane and related equipment with an operator.

(ii) Notwithstanding the provisions of Item (i) of this Subparagraph, cranes leased or rented with an operator are subject to the provisions of the sales and use tax law upon first use in Louisiana.

(l)(i) For purposes of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, and by any political subdivision, the term "lease or rental" shall not apply to leases or rentals of pallets which are used in packaging products produced by a manufacturer.

(ii) For purposes of this Subparagraph, the term "manufacturer" shall mean a person whose primary activity is manufacturing and who is assigned by the Louisiana Workforce Commission a North American Industrial Classification System code within the manufacturing sectors 31-33 as they existed in 2002.

(m)(i) For purposes of any sales, use, lease, or rental tax, the term "lease or rental" shall not mean or include the lease or rental of any item of tangible personal property by a short-term equipment rental dealer for the purpose of re-lease or re-rental.

(ii) For purposes of this Subparagraph, "short-term equipment rental dealer" shall mean a person or entity whose principal business is the short-term rental of tangible personal property classified under the code numbers 532412 and 532310 of the North American Industry Classification System published by the United States Bureau of the Census.

(iii) For purposes of this Subparagraph, "short-term rental" shall mean the rental of an item of tangible personal property for a period of less than three hundred sixty-five days, for an undefined period, or under an open-ended agreement.

(8)(a) "Person", except as provided in Subparagraph (c), includes any individual, firm, copartnership, joint adventure, association, corporation, estate, trust, business trust, receiver, syndicate, this state, any parish, city and parish, municipality, district or other political subdivision thereof or any board, agency, instrumentality, or other group or combination acting as a unit, and the plural as well as the singular number.

(b) Solely for purposes of the payment of state sales or use tax on the lease or rental or the purchase of tangible personal property or services, "person" shall not include a regionally accredited independent institution of higher education which is a member of the Louisiana Association of Independent Colleges and Universities, if such lease or rental or purchase is directly related to the educational mission of such institution. However, the term "person" shall include such institution for purposes of the payment of tax on sales by such institution if the sales are not otherwise exempt.

(c)(i) For purposes of the payment of the state sales and use tax and the sales and use tax levied by any political subdivision, "person" shall not include this state, any parish, city and parish, municipality, district, or other political subdivision thereof, or any agency, board, commission, or instrumentality of this state or its political subdivisions.

(ii) Upon request by any political subdivision for an exemption identification number, the Department of Revenue shall issue such number. The secretary may promulgate rules and regulations in accordance with the Administrative Procedure Act to carry out the provisions of this Item.

(d)(i) For purposes of the payment of the state sales and use tax and the sales and use tax levied by any political subdivision, the term "person" shall not include a church or synagogue that is recognized by the United States Internal Revenue Service as entitled to exemption under Section 501(c)(3) of the United States Internal Revenue Code.

(ii) The secretary of the Department of Revenue shall promulgate rules and regulations defining the terms "church" and "synagogue" for purposes of this exclusion. The definitions shall be consistent with the criteria established by the U.S. Internal Revenue Service in identifying organizations that qualify for church status for federal income tax purposes.

(iii) No church or synagogue shall claim exemption or exclusion from the state sales and use tax or the sales and use tax levied by any political subdivision before having obtained a certificate of authorization from the secretary of the Department of Revenue. The secretary shall develop applications for such certificates. The certificates shall be issued without charge to the institutions that qualify.

(iv) The exclusion from the sales and use tax authorized by this Subparagraph shall apply only to purchases of bibles, song books, or literature used for religious instruction classes.

(e)(i) For purposes of the payment of the state sales and use tax and the sales and use tax levied by any political subdivision, the term "person" shall not include the Society of the Little Sisters of the Poor.

(ii) The secretary of the Department of Revenue shall promulgate rules and regulations for purposes of this exclusion. The definitions shall be consistent with the criteria established by the U.S. Internal Revenue Service in identifying tax-exempt status for federal income tax purposes.

(iii) No member of the Society of the Little Sisters of the Poor shall claim exemption or exclusion from the state sales and use tax or the sales and use tax levied by any political

subdivision before having obtained a certificate of authorization from the secretary of the Department of Revenue. The secretary shall develop applications for such certificates. The certificates shall be issued without charge to the entities which qualify.

(f)(i) For purposes of the payment of sales and use tax levied by this state and any political subdivision whose boundaries are coterminous with those of the state, the term "person" shall not include a nonprofit entity which sells donated goods and spends seventy-five percent or more of its revenues on directly employing or training for employment persons with disabilities or workplace disadvantages.

(ii) The secretary shall promulgate rules and regulations for the use of exclusion certificates for purposes of implementation of this Subparagraph. Each nonprofit entity electing to utilize the exclusion provided for in this Subparagraph shall apply for an exclusion certificate annually. Any exclusion certificate granted by the Department of Revenue shall be effective for a one-year period.

(iii) The secretary shall provide forms for nonprofit entities to request an exclusion certificate.

(g) "Purchaser" means and includes any person who acquires or receives any tangible personal property, or the privilege of using any tangible personal property, or receives any services pursuant to a transaction subject to tax under this Chapter.

(10)(a)(i) Solely for the purposes of the imposition of the state sales and use tax, "retail sale" or "sale at retail" means a sale to a consumer or to any other person for any purpose other than for resale as tangible personal property, or for the lease of automobiles in an arm's length transaction, and shall mean and include all such transactions as the secretary, upon investigation, finds to be in lieu of sales; provided that sales for resale or for lease of automobiles in an arm's length transaction must be made in strict compliance with the rules and regulations. Any dealer making a sale for resale or for the lease of automobiles, which is not in strict compliance with the rules and regulations, shall himself be liable for and pay the tax.

(ii) Solely for purposes of the imposition of the sales and use tax levied by a political subdivision or school board, "retail sale" or "sale at retail" shall mean a sale to a consumer or to any other person for any purpose other than for resale in the form of tangible personal property, or resale of those services defined in Paragraph (14) of this Section provided the retail sale of the service is subject to sales tax in this state, and shall mean and include all such transactions as the collector, upon investigation, finds to be in lieu of sales; provided

that sales for resale be made in strict compliance with the rules and regulations. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations shall himself be liable for and pay the tax. A local collector shall accept a resale certificate issued by the Department of Revenue, provided the taxpayer includes the parish of its principal place of business and local sales tax account number on the state certificate. However, in the case of an intra-parish transaction from dealer to dealer, the collector may require that the local exemption certificate be used in lieu of the state certificate. The department shall accommodate the inclusion of such information on its resale certificate for such purposes.

(iii) "Retail sale" or "sale at retail" for purposes of sales and use taxes imposed by the state on transactions involving the sale for rental of automobiles which take place on or after January 1, 1991, and by political subdivisions on such transactions on or after July 1, 1996, and state sales and use taxes imposed on transactions involving the lease or rental of tangible personal property other than automobiles which take place on or after July 1, 1991, means a sale to a consumer or to any other person for any purpose other than for resale as tangible personal property, or for lease or rental in an arm's length transaction in the form of tangible personal property, and shall mean and include all such transactions as the secretary, upon investigation, finds to be in lieu of sales; provided that sales for resale or for lease or rental in an arm's length transaction must be made in strict compliance with the rules and regulations. Any dealer making a sale for resale or for lease or rental, which is not in strict compliance with the rules and regulations, shall himself be liable for and pay the tax. For purposes of the imposition of the tax imposed by any political subdivision of the state, for the period beginning on July 1, 1999, and ending on June 30, 2000, the term "retail sale" or "sale at retail" shall not include one-fourth of the sales price of any tangible personal property which is sold in order to be leased or rented in an arm's length transaction in the form of tangible personal property. For purposes of the imposition of the tax imposed by any political subdivision of the state, for the period beginning on July 1, 2000, and ending on June 30, 2001, the term "retail sale" or "sale at retail" shall not include one-half of the sales price of any tangible personal property which is sold in order to be leased or rented in an arm's length transaction in the form of tangible personal property. For purposes of the imposition of the tax imposed by any political subdivision of the state, for the period beginning on July 1, 2001, and ending on June 30, 2002, the term "retail sale" or "sale at retail" shall not include three-fourths of the sales price of any tangible personal property which is sold in order to be leased or rented in an arm's length transaction in the form of tangible personal property. Beginning July 1, 2002, for the purposes of imposition of the tax levied by any political subdivision of the state, the term "retail sale" or "sale at retail" shall not include the sale of any tangible personal property

which is sold in order to be leased or rented in an arm's length transaction in the form of tangible personal property.

(iv) "Retail sale" or "sale at retail", for purposes of sales and use taxes imposed by the state on transactions involving the sale for rental of automobiles which take place prior to January 1, 1991, and by political subdivisions on such transactions prior to July 1, 1996, and imposed on transactions involving the lease or rental of tangible personal property other than autos which take place prior to July 1, 1991, and for purposes of local sales and use taxes levied by political subdivisions except for transactions involving the sale for rental of automobiles on or after July 1, 1996, means a sale to a consumer or to any other person for any purpose other than for resale in the form of tangible personal property, and shall mean and include all such transactions as the secretary, upon investigation, finds to be in lieu of sales; provided that sales for resale must be made in strict compliance with the rules and regulations. Any dealer making a sale for resale, which is not in strict compliance with the rules and regulations, shall himself be liable for and pay the tax. However, contrary provisions of law notwithstanding, any political subdivision may, by ordinance, adopt the definition of "retail sale" or "sale at retail" provided in Item (iii) of this Subparagraph for purposes of the imposition of its sales and use tax.

(v) Became null and void on June 30, 2006. See Acts 2002, 1st Ex. Sess., No. 3.

(vi) Solely for purposes of the payment of state sales and use tax, until January 1, 2007, the term "sale at retail" shall not include purchases made in connection with the filming or production of a motion picture by a motion picture production company which has been relieved from the payment of state sales and use tax under the provisions of Chapter 12 of Subtitle II of this Title, also known as the "Louisiana Motion Picture Incentive Act". This exclusion shall be retroactively revoked if it is determined that a motion picture production company that has been relieved from payment of state sales and use tax under Chapter 12 failed to meet the conditions of such relief.

(b)(i) Solely for purposes of the sales and use tax levied by the state, the sale of tangible personal property to a dealer who purchases said property for resale through coin-operated vending machines shall be considered a "sale at retail", subject to such tax. The subsequent resale of the property by the dealer through coin-operated vending machines shall not be considered a "sale at retail".

(ii) Solely for purposes of the sales and use tax levied by political subdivisions, the term "sale at retail" shall include the sale of tangible personal property by a dealer through coin-operated vending machines.

(c)(i)(aa) The term "sale at retail" does not include sale of materials for further processing into articles of tangible personal property for sale at retail when all of the criteria in Subsubitem (I) of this Subitem are met.

(I)(aaa) The raw materials become a recognizable and identifiable component of the end product.

(bbb) The raw materials are beneficial to the end product.

(ccc) The raw materials are material for further processing, and as such, are purchased for the purpose of inclusion into the end product.

(II) For purposes of this Subitem, the term "sale at retail" shall not include the purchase of raw materials for the production of raw or processed agricultural, silvicultural, or aquacultural products.

(III)(aaa) If the materials are further processed into a byproduct for sale, such purchases of materials shall not be deemed to be sales for further processing and shall be taxable. For purposes of this Subitem, the term "byproduct" shall mean any incidental product that is sold for a sales price less than the cost of the materials.

(bbb) In the event a byproduct is sold at retail in this state for which a sales and use tax has been paid by the seller on the cost of the materials, which materials are used partially or fully in the manufacturing of the byproduct, a credit against the tax paid by the seller shall be allowed in an amount equal to the sales tax collected and remitted by the seller on the taxable retail sale of the byproduct.

(bb) Solely for purposes of the sales and use tax levied by the state, natural gas when used in the production of iron in the process known as the "direct reduced iron process" is not a catalyst and is recognized by the legislature to be a material for further processing into an article of tangible personal property for sale at retail.

(ii)(aa) Solely for purposes of the sales and use tax levied by the state, the term "sale at retail" does not include sales of electricity for chlor-alkali manufacturing processes.

(bb) The term "sale at retail" does not include an isolated or occasional sale of tangible personal property by a person not engaged in such business.

(d) The term "sale at retail" does not include the sale of any human tissue transplants, which shall be defined to include all human organs, bone, skin, cornea, blood, or blood products transplanted from one individual into another recipient individual.

(e) The term "sale at retail" does not include the sale of raw agricultural commodities, including but not limited to feed, seed, and fertilizer, to be utilized in preparing, finishing, manufacturing, or producing crops or animals for market by a commercial farmer as defined in R.S. 47:301(30).

(f) Notwithstanding any other law to the contrary, for purposes of the imposition of the sales and use tax of any political subdivision, the sale of a vehicle subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be deemed to be a "retail sale" or a "sale at retail":

(i) In the political subdivision of the principal residence of the purchaser if the vehicle is purchased for private use, or

(ii) In the political subdivision of the principal location of the business if the vehicle is purchased for commercial use, unless the vehicle purchased for commercial use is assigned, garaged, and used outside of such political subdivision, in which case the sale shall be deemed a "retail sale" or a "sale at retail" in the political subdivision where the vehicle is assigned, garaged, and used.

(g) The term "retail sale" does not include a sale of corporeal movable property which is intended for future sale to the United States government or its agencies, when title to such property is transferred to the United States government or its agencies prior to the incorporation of that property into a final product.

(h) The term "sale at retail" does not include the sale of food items by youth serving organizations chartered by congress.

(i) The term "sale at retail" does not include the purchase of a new school bus or a used school bus that is less than five years old when the bus is to be used exclusively for public elementary or secondary schools, public elementary or secondary laboratory schools that are operated by a public college or university, or nonpublic elementary or secondary schools approved by the State Board of Elementary and Secondary Education. As used in this Subparagraph, "school bus" includes only a bus that meets or exceeds the safety specifications for school buses established by the state Department of Education, is painted national school bus chrome in the shade designated by the State Board of Elementary and Secondary Education, and is purchased from a dealer licensed under the provisions of R.S. 32:791 or 1254. This exclusion shall apply to all sales and use taxes levied by any local political subdivision.

(j) The term "sale at retail" does not include the sale of tangible personal property to food banks, as defined in R.S. 9:2799.

(k) The term "sale at retail" shall not include the sale of airplanes or airplane equipment or parts to a commuter airline domiciled in Louisiana.

(l) Solely for purposes of the state sales and use tax imposed under R.S. 47:302, 321, and 331, the term "sale at retail" shall not include the sale of a pollution control device or system. Pollution control device or system shall mean any tangible personal property approved by the Department of Revenue and the Department of Environmental Quality and sold or leased and used or intended for the purpose of eliminating, preventing, treating, or reducing the volume or toxicity or potential hazards of industrial pollution of air, water, groundwater, noise, solid waste, or hazardous waste in the state of Louisiana. For the purposes of any sales and use tax levied by a political subdivision, the term "sale at retail" shall include the sale of a pollution control device or system. In order to qualify, the pollution control device or system must demonstrate either: a net decrease in the volume or toxicity or potential hazards of pollution as a result of the installation of the device or system; or that installation is necessary to comply with federal or state environmental laws or regulations.

(m) For purposes of sales and use taxes imposed or levied by the state or any political subdivision, the term "sale at retail" shall not include the sales of Louisiana-manufactured or Louisiana-assembled passenger aircraft with a maximum capacity of eight persons, if, after all transportation, including transportation by the purchaser, has been completed, the aircraft is ultimately received by the purchaser outside of Louisiana. The place at which the aircraft is ultimately received shall be considered as the place at which the aircraft is stored after all transportation has been completed.

(n) For purposes of the sales and use taxes imposed by the state under R.S. 47:302, 321, and 331, and the sales and use taxes imposed by any political subdivision, the term "sale at retail" shall not include the sales of pelletized paper waste when purchased for use as combustible fuel by an electric utility or in an industrial manufacturing, processing, compounding, reuse, or production process, including the generation of electricity or process steam, at a fixed location in this state. However, such sale shall not be excluded unless the purchaser has signed a certificate stating that the fuel purchased is for the exclusive use designated herein. For purposes of this Subparagraph, "pelletized paper waste" means pellets produced from discarded waste paper that has been diverted or removed from solid waste which is not marketable for recycling and which is wetted,

extruded, shredded, or formulated into compact pellets of various sizes for use as a supplemental fuel in a permitted boiler.

(o) For the purposes of sales and use taxes imposed or levied by the state or any local government subdivision or school board, the term "sale at retail" shall not include the sale or purchase of equipment used in fire fighting by bona fide volunteer and public fire departments.

(p) For purposes of state and political subdivision sales and use tax, the term "sale at retail" shall not include the sale of items, including but not limited to supplies and equipment, or the sale of services as provided in this Section, which are reasonably necessary for the operation of free hospitals.

(q) For purposes of state and political subdivision sales and use tax, the term "sale at retail" shall not include:

(i) The sale of tangible personal property by approved parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students, administrators, or teachers, or other employees of the school, if the money from such sales, less reasonable and necessary expenses associated with the sale, is used solely and exclusively to support the school or its program or curricula. This exclusion shall not be construed to allow tax-free sales to students or their families by promoters or regular commercial dealers through the use of schools, school faculty, or school facilities.

(ii) The sale to approved parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code of educational materials or equipment used for classroom instruction limited to books, workbooks, computers, computer software, films, videos, and audio tapes.

(r) For purposes of state and political subdivision sales and use tax, the term "sale at retail" shall not include the sale of tangible personal property to Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. which is used by such organizations for their educational and public service programs for youth.

(s) The term "sale at retail" or "retail sale", for purposes of sales and use taxes imposed by the state or any political subdivision or other taxing entity, shall not include any charge, fee, money, or other consideration received, given, or paid for the performance of funeral directing services. For purposes of this Subparagraph, "funeral directing services" means

the operation of a funeral home, or by way of illustration and not limitation, any service whatsoever connected with the management of funerals, or the supervision of hearses or funeral cars, the cleaning or dressing of dead human bodies for burial, and the performance or supervision of any service or act connected with the management of funerals from time of death until the body or bodies are delivered to the cemetery, crematorium, or other agent for the purpose of disposition. However, such services shall not mean or include the sale, lease, rental, or use of any tangible personal property as those terms are defined in this Section.

(t) For purposes of the sales and use taxes imposed by the state under R.S. 47:302, 321, and 331, and the sales and use taxes imposed by any political subdivision, the term "sale at retail" shall not include the transfer of title to or possession of telephone directories by an advertising company that is not affiliated with a provider of telephone services if the telephone directories will be distributed free of charge to the recipients of the telephone directories.

(u) For purposes of sales and use taxes levied and imposed by local governmental subdivisions, school boards, and other political subdivisions whose boundaries are not coterminous with those of the state, "sale at retail" by a person shall not mean or include the sale of tangible personal property if such sale is made under the provisions of Medicare.

(v) For purposes of the sales and use taxes imposed by the state under R.S. 47:302, 321, and 331, and the sales and use taxes imposed by any political subdivision, in the case of the sale or other disposition by a dealer of any cellular, PCS, or wireless telephone, or any electronic accessories that are physically connected with such telephones and personal communication devices used in connection with the sale or use of mobile telecommunications services, the term "retail sale" or "sale at retail" shall mean and include the sale or any other disposition of such cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communication devices by the dealer to the purchaser, but shall not mean or include the withdrawal, use, distribution, consumption, storage, donation, or any other disposition of any such cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones, and personal communication devices by the dealer.

(w) For purposes of the imposition of sales and use taxes imposed or levied by any political subdivision of the state, in the case of the sale or other disposition by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other wireless personal communication device that is used in connection with the sale or use of mobile telecommunications services, or any electronic accessory that is physically connected with

any such telephone or personal communication device, the term "retail sale" or "sale at retail" shall mean and include the sale or any other disposition of any such telephone, other personal communication device, or electronic accessory.

(x) For purposes of the sales and use tax imposed by the state or any political subdivision whose boundaries are coterminous with those of the state, the terms "retail sale" or "sale at retail" shall not include the following:

(i) The sale or purchase by a consumer of any fuel or gas, including but not limited to, butane and propane, for residential use by the consumer.

(ii) Beginning July 1, 2008, the sale or purchase by any person of butane and propane.

(y)(i) Solely for the purposes of sales and use taxes levied by the state under R.S. 47:302, 321, and 331, the term "sale at retail" shall not include the sale of manufacturing machinery and equipment used or consumed in this state to manufacture, produce, or extract unblended biodiesel.

(ii) As used in this Subparagraph, the following words and phrases have the meaning ascribed to them:

(aa) "Manufacturing machinery and equipment" means tangible property used or consumed, or held for use or consumption, as an integral part of a biodiesel manufacturing, production, or extraction facility, process, or item of equipment. Property shall be considered to be an integral part of such biodiesel manufacturing, production, or extraction facility, process, or item of equipment only if such property is used or consumed directly in the manufacturing, production, or extraction process or is part of, physically attached to, or otherwise directly associated with such property. Property, the installation of which is reasonably necessary for the proper installation, operation, maintenance of property which directly results in such manufacturing, production, or extraction shall be considered as directly associated with such property.

(bb) "Unblended biodiesel" means a fuel comprised of mono-alkyl esters of long chain fatty acids derived from vegetable oils or animal fats, designated B100, and meeting the requirements of the definition provided for in D 6751 of the American Society of Testing and Materials (ATDM D 6751), before such fuel is blended with a petroleum-based diesel fuel.

(z) Repealed by Acts 2016, 1st Ex. Sess., No. 26, §1.

(aa)(i) For purposes of sales and use taxes imposed or levied by the state or any political subdivision of the state, the term "sale at retail" shall not include the sale of toys to a non-profit organization exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing organization is to donate toys to minors and the toys are, in fact, donated.

(ii) The exclusion provided in this Subparagraph shall not apply if the donation is intended to ultimately yield a profit to a promoter of the organization or to any individual contracted to provide services or equipment, or both, to the organization.

(iii) A certificate of exclusion shall be obtained from the secretary or the tax collector of the political subdivision, under such regulations as he shall prescribe, in order for nonprofit organizations to qualify for the exclusion provided for in this Subparagraph.

(bb) For purposes of sales and use taxes imposed or levied by the state under R.S. 47:302, 321, and 331, the terms "retail sale" and "sale at retail" shall not include sales of natural gas to be held, used, or consumed in providing natural gas storage services or operating natural gas storage facilities.

(cc) For purposes of the sales and use tax imposed by the state or any political subdivision of the state, the terms "retail sale" or "sale at retail" shall not mean or include the purchase of textbooks and course-related software by a private postsecondary academic degree-granting institution, accredited by a national or regional commission that is recognized by the United States Department of Education and is licensed by the Board of Regents, which institution has its main location within this state and offers only online instruction, when all of the following apply:

(i) The textbooks and course-related software are physically outside of this state when purchased from a vendor outside of this state and then imported into this state.

(ii) The first student use of the textbooks and course-related software occurs outside of this state.

(iii) The textbooks and course-related software are provided to the student free of charge.

(dd) For purposes of sales and use taxes imposed or levied by the state, the terms "retail sale" or "sale at retail" shall not include the purchase of food items for school lunch or breakfast programs by nonpublic elementary or secondary schools which participate in the National School Lunch and School Breakfast programs or the purchase of food items by

nonprofit corporations which serve students in nonpublic elementary or secondary schools and which participate in the National School Lunch and School Breakfast programs.

(ee)(i) Solely for the purposes of the imposition of the state sales and use tax imposed under R.S. 47:302, 321, and 331, the term "retail sale" and "sale at retail" shall not include the sale of any storm shutter device.

(ii) As used in this Subparagraph, "storm shutter device" means materials and products manufactured, rated, and marketed specifically for the purpose of preventing window damage from storms.

(iii) The secretary of the Department of Revenue, in consultation with the Department of Insurance, shall promulgate such rules and regulations in accordance with the Administrative Procedure Act as may be necessary to carry out the provisions of this Subparagraph.

(ff) For purposes of sales taxes imposed by the state or any political subdivision of the state, the term "retail sale" or "sale at retail" shall not include sales of tangible personal property by the Military Department, state of Louisiana, which occur on an installation or other property owned or operated by the Military Department.

(gg) For purposes of sales and use tax imposed by the state under R.S. 47:302, 321, and 331 or any political subdivision of the state, the term "sale at retail" shall not include the sale of anthropogenic carbon dioxide for use in a qualified tertiary recovery project approved by the assistant secretary of the office of conservation of the Department of Energy and Natural Resources pursuant to R.S. 47:633.4.

(hh) For purposes of sales and use tax imposed by the state under R.S. 47:302, 321, and 331, or any other political subdivision, the term "sale at retail" shall not include the sale of tangible personal property at an event providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored by a domestic nonprofit organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code. The provisions of this Subparagraph shall apply only to an event which transpires over a minimum of seven but not more than twelve days and has a five-year annual average attendance of at least three hundred thousand over the duration of the event. For purposes of determining the five-year annual average attendance, the calculation shall include the total annual attendance for each of the five most recent years. The provisions of this Subparagraph shall apply only to sales by the sponsor of the event.

(ii) For purposes of sales and use tax imposed by the state or any political subdivision of the state, the term "retail sale" or "sale at retail" shall not include marijuana recommended for therapeutic use by patients clinically diagnosed as suffering from a debilitating medical condition as defined in R.S. 40:1046.

(11) "Retailer" means and includes every person engaged in the business of making sales at retail or for distribution, or use or consumption, or storage to be used or consumed in this state.

(12) "Sale" means any transfer of title or possession, or both, exchange, barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property, for a consideration, and includes the fabrication of tangible personal property for consumers who furnish, either directly or indirectly, the materials used in fabrication work, and the furnishing, preparing or serving, for a consideration, of any tangible personal property, consumed on the premises of the person furnishing, preparing or serving such tangible personal property. A transaction whereby the possession of property is transferred but the seller retains title as security for the payment of the price shall be deemed a sale.

(13)(a) "Sales price" means the total amount for which tangible personal property is sold, less the market value of any article traded in including any services, except services for financing, that are a part of the sale valued in money, whether paid in money or otherwise, and includes the cost of materials used, labor or service costs, except costs for financing which shall not exceed the legal interest rate and a service charge not to exceed six percent of the amount financed, and losses; provided that cash discounts allowed and taken on sales shall not be included, nor shall the sales price include the amount charged for labor or services rendered in installing, applying, remodeling, or repairing property sold.

(b) The term "sales price" shall not include any amount designated as a cash discount or a rebate by the vendor or manufacturer of any new vehicle subject to the motor vehicle license tax. For purposes of this Paragraph "rebate" means any amount offered by a vendor or manufacturer as a deduction from the listed retail price of the vehicle.

(c) "Sales price" shall not include the first fifty thousand dollars of the sale price of new farm equipment used in poultry production.

(d) Notwithstanding any other provision of law to the contrary, for purposes of state and political subdivision sales and use tax, the "sales price" of refinery gas, except for feedstock, not ultimately consumed as an energy source by the person who owns the facility in which the refinery gas is created as provided for in Subparagraph (18)(d) of this Section, but sold

to another person, whether at retail or wholesale, shall be fifty-two cents per thousand cubic feet multiplied by a fraction the numerator of which shall be the posted price for a barrel of West Texas Intermediate Crude Oil on December first of the preceding calendar year and the denominator of which shall be twenty-nine dollars, and provided further that such sales price shall be the maximum value placed upon refinery gas by the state and by any political subdivision under any authority or grant of power to levy and collect sales or use taxes, and such sale shall be taxable.

(e) The term "sales price", solely for purposes of the state sales and use taxes imposed under R.S. 47:302, 321, and 331 and those of its political subdivisions, shall exclude any amount that a manufacturer pays directly to a dealer of the manufacturer's product for the purpose of reducing and that actually results in an equivalent reduction in the retail "sales price" of that product. This exclusion shall not apply to the value of the manufacturer's coupons that dealers accept from purchasers as part payment of the "sales price" and that are redeemable by the dealers through manufacturers or their agents. The value of such coupons is deemed to be part of the "sales price" of the product purchased through the use of the coupons.

(f) The term "sales price" shall exclude any charge, fee, money, or other consideration received, given, or paid for the performance of funeral directing services as defined in Subparagraph (10)(s) of this Section.

(g) Solely for purposes of the imposition of state sales and use taxes imposed under R.S. 47:302, 321, and 331 and those of all other taxing authorities in the state, in the case of the retail sale by a dealer of any cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communications devices used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v), the term "sales price" shall mean and include only the amount of money, if any, actually received by the dealer from the purchaser for each such cellular, PCS, or wireless telephone and any electronic accessories that are physically connected with such telephones and personal communication devices, but shall not include (i) any amount received by the dealer from the purchaser for providing mobile telecommunications services, or (ii) any commissions, fees, rebates, or other amounts received by the dealer from any source other than the purchaser as a result of or in connection with the sale of the cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communication devices.

(h) Solely for the purpose of state sales and use taxes imposed by the state under R.S. 47:302, 321, and 331 and those of all other taxing authorities in the state of any cellular, PCS, or wireless telephone used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v), after January 1, 2002, the term "sales price" shall mean and include the greater of (i) the amount of money actually received by the dealer from the purchaser for each such telephone, or (ii) twenty-five percent of the cost of such telephone to the dealer, but shall not include any amount received by the dealer from the purchaser for providing mobile telecommunications services or any commissions, fees, rebates, or other amounts received by the dealer from any source other than the purchaser as a result of or in connection with the sale of the telephone.

(i)(i) For purposes of a publishing business which distributes its news publications at no cost to readers and pays unrelated third parties to print such news publications, the term "sales price" shall mean only the lesser of the following costs:

(aa) The printing cost paid to unrelated third parties to print such news publications, less any itemized freight charges for shipping the news publications from the printer to the publishing business and any itemized charges for paper and ink.

(bb) Payments to a dealer or distributor as consideration for distribution of the news publications.

(ii) The definition of "sales price" provided for in this Subparagraph shall be applicable to taxes levied by all tax authorities in the state.

(j) For the purpose of the imposition of sales and use tax imposed or levied by any political subdivision of the state, in the case of any retail sale or sale at retail, of any cellular telephone, PCS telephone, or wireless telephone used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(w), or any electronic accessory that is physically connected with any such telephone or personal communication device, the term "sales price" shall mean and include the greater of (i) the amount of money, if any, actually received by the dealer from the purchaser at the time of the retail sale or sale at retail by the dealer to the purchaser for each such telephone, personal communication device, or electronic accessory, or (ii) twenty-five percent of the cost of such telephone to the dealer, but shall not include any amount received by the dealer from the purchaser for providing mobile telecommunications services or any commissions, fees, rebates, activation charges, or other amounts received by the dealer from any source other than the purchaser as a result of or in connection with the sale of the telephone.

(k)(i) For purposes of the imposition of the sales tax levied by the state under R.S. 47:302, 321, and 331, the sales price of machinery and equipment purchased by a manufacturer for use in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an item of tangible personal property, which is for ultimate sale to another and not for internal use, at one or more fixed locations within Louisiana shall be reduced as follows:

(aa) For the period ending on June 30, 2005, the sales price shall be reduced by five percent.

(bb) For the period beginning July 1, 2005, and ending on June 30, 2006, the sales price shall be reduced by nineteen percent.

(cc) For the period beginning July 1, 2006, and ending on June 30, 2007, the sales price shall be reduced by thirty-five percent.

(dd) For the period beginning July 1, 2007, and ending on June 30, 2008, the sales price shall be reduced by fifty-four percent.

(ee) For the period beginning July 1, 2008, and ending on June 30, 2009, the sales price shall be reduced by sixty-eight percent.

(ff) For all periods beginning on or after July 1, 2009, the sales price shall be reduced by one hundred percent.

(ii) For purposes of this Subparagraph, "machinery and equipment", "manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant facility", and "used directly" shall have the same meaning as defined in R.S. 47:301(3)(i)(ii).

(iii) No person shall be entitled to purchase, use, lease, or rent machinery or equipment as defined herein without payment of the tax imposed by R.S. 47:302, 321, and 331 before receiving a certificate of exclusion from the secretary of the Department of Revenue certifying that he is a manufacturer as defined herein.

(iv) The secretary of the Department of Revenue is hereby authorized to adopt rules and regulations in order to administer the exclusion provided for in this Subparagraph.

(l)(i) Solely for purposes of the payment of the state sales and use tax imposed under R.S. 47:302, 321, and 331 and the sales and use tax levied by any political subdivision, the term "sales price" shall not include the price of specialty items sold to members for fund-raising

purposes by nonprofit carnival organizations domiciled within Louisiana and participating in a parade sponsored by a carnival organization.

(ii) The secretary of the Department of Revenue shall promulgate rules and regulations for purposes of this exclusion.

(iii) No nonprofit carnival organization domiciled within Louisiana and participating in a parade sponsored by a carnival organization shall claim exemption or exclusion from the state sales and use tax or the sales and use tax levied by any political subdivision before having obtained a certificate of authorization from the secretary of the Department of Revenue. The secretary shall develop applications for such certificates. The certificates shall be issued without charge to the entities which qualify.

(m) Solely for purposes of the sales and use tax imposed by the state under R.S. 47:302, 321, and 331, the "sales price" of electric power or energy, or natural gas for the period beginning July 1, 2007, and thereafter, sold for use by paper or wood products manufacturing facilities shall not include any of such price.

(14) "Sales of services" means and includes the following:

(a) The furnishing of sleeping rooms, cottages or cabins by hotels.

(b)(i)(aa) The sale of admissions to places of amusement, to athletic entertainment other than that of schools, colleges, and universities, and recreational events, and the furnishing, for dues, fees, or other consideration of the privilege of access to clubs or the privilege of having access to or the use of amusement, entertainment, athletic, or recreational facilities. Notwithstanding any provision of this Subparagraph to the contrary, the term "sales of services" shall include the sale of admissions to any museum that has as its primary purpose the showcasing of Louisiana music and which opened to the public on or after January 1, 2026.

(bb) The term "sales of services" shall not include membership fees or dues of nonprofit, civic organizations, including by way of illustration and not of limitation the Young Men's Christian Association, the Catholic Youth Organization, and the Young Women's Christian Association.

(ii) Places of amusement shall not include "museums", which are hereby defined as public or private nonprofit institutions which are organized on a permanent basis for essentially educational or aesthetic purposes and which use professional staff to do all of the following:

(aa) Own or use tangible objects, whether animate or inanimate.

(bb) Care for those objects.

(cc) Exhibit them to the public on a regular basis.

(iii) Museums include but are not limited to the following institutions:

(aa) Museums relating to art, history, including historic buildings, natural history, science, and technology.

(bb) Aquariums and zoological parks.

(cc) Botanical gardens and arboretums.

(dd) Nature centers.

(ee) Planetariums.

(iv) For purposes of the sales and use taxes of all tax authorities in the state, the term "places of amusement" as used herein shall not include camp and retreat facilities owned and operated by nonprofit organizations exempt from federal income tax under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) of the Internal Revenue Code provided that the net revenue derived from the organization's property is devoted wholly to the nonprofit organization's purposes.

(c) The furnishing of storage or parking privileges by auto hotels and parking lots.

(d) The furnishing of printing or overprinting, lithographic, multilith, blue printing, photostating or other similar services of reproducing written or graphic matter.

(e) The furnishing of laundry, cleaning, pressing and dyeing services, including by way of extension and not of limitation, the cleaning and renovation of clothing, furs, furniture, carpets and rugs, and the furnishing of storage space for clothing, furs, and rugs. The service shall be taxable at the location where the laundered, cleaned, pressed, or dyed article is returned to the customer.

(f) The furnishing of cold storage space, except that space which is furnished pursuant to a bailment arrangement, and the furnishing of the service of preparing tangible personal property for cold storage where such service is incidental to the operation of storage facilities.

(g)(i)(aa) The furnishing of repairs to tangible personal property, including but not restricted to the repair and servicing of automobiles and other vehicles, electrical and mechanical appliances and equipment, watches, jewelry, refrigerators, radios, shoes, and office appliances and equipment.

(bb)(I) For purposes of the sales and use tax levied by the state and by tax authorities in East Feliciana Parish, charges for the furnishing of repairs to tangible personal property shall be excluded from sales of services, as defined in this Subparagraph, when the repaired property is (1) delivered to a common carrier or to the United States Postal Service for transportation outside the state, or (2) delivered outside the state by use of the repair dealer's own vehicle or by use of an independent trucker. However, as to aircraft, delivery may be by the best available means. This exclusion shall not apply to sales and use taxes levied by any other parish, municipality or school board. However, any other parish, municipality or school board may apply the exclusion as defined in this Subparagraph to sales or use taxes levied by any such parish, municipality, or school board. Offshore areas shall not be considered another state for the purpose of this Subparagraph.

(II) For purposes of the sales and use tax levied by the tax authorities in Calcasieu Parish, charges for the furnishing of repairs to aircraft shall be excluded from sales of services, as defined in this Subparagraph, provided that the repairs are performed at an airport with a runway that is at least ten thousand feet long, one hundred sixty feet wide, and fourteen inches thick.

(ii) For the purposes of this Subparagraph, tangible personal property shall include machinery, appliances, and equipment which have been declared immovable by declaration under the provisions of Article 467 of the Louisiana Civil Code, and things which have been separated from land, buildings, or other constructions permanently attached to the ground or their component parts as defined in Article 466 of the Civil Code.

(iii)(aa) For purposes of the sales and use taxes imposed by the state or any of its political subdivisions, sale of services shall not include the labor, or sale of materials, services, and supplies, used for the repairing, renovating, or converting of any drilling rig, or machinery and equipment which are component parts thereof, which is used exclusively for the exploration or development of minerals outside the territorial limits of the state in Outer Continental Shelf waters.

(bb) For the purposes of this Subitem, "drilling rig" means any unit or structure, along with its component parts, which is used primarily for drilling, workover, intervention or remediation of wells used for exploration or development of minerals and "component

parts" means any machinery or equipment necessary for a drilling rig to perform its exclusive function of exploration or development of minerals.

(iv) For purposes of the sales and use tax levied by the state and its political subdivisions, "repair to tangible personal property and fabrication" shall not include surface preparation, coating, and painting of a fixed or rotary wing military aircraft or certified transport category aircraft so long as the Federal Aviation Administration registration address of the aircraft is not in this state.

(h) The term "sale of service" shall not include an action performed pursuant to a contract with the United States Department of the Navy for construction or overhaul of U.S. Naval vessels.

(i) Solely for purposes of the sales and use tax levied by the state, the furnishing of telecommunications services for compensation, in accordance with the provisions of R.S. 47:301.1. Local political subdivisions are prohibited from levying a sales and use tax on telecommunications services not in effect on July 1, 1990, provided, however, that the provisions of this Subparagraph shall not be construed to prohibit the levy or collection of any franchise, excise, gross receipts, or similar tax or assessment by any political subdivision of the state as defined in Article VI, Section 44(2) of the Constitution of Louisiana.

(j) Notwithstanding any provision of law to the contrary, for purposes of sales or use taxation by the state or any local political subdivision, the term "sales of services" shall not mean or include any funeral directing services as defined in Subparagraph (10)(s) of this Section. Subject to approval by the House Committee on Ways and Means and the Senate Committee on Revenue and Fiscal Affairs, the state Department of Revenue shall devise a formula for the calculation of the tax.

(k) Solely for purposes of sales and use tax imposed by the state under R.S. 47:302, 321, and 331, any political subdivision whose boundaries are coterminous with those of the state, or any other political subdivision, the term "sales of services" shall not mean or include admission charges for, outside gate admissions to, or parking fees associated with an event providing Louisiana heritage, culture, crafts, art, food, and music which is sponsored by a domestic nonprofit organization that is exempt from tax under Section 501(c)(3) of the Internal Revenue Code. The provisions of this Subparagraph shall apply only to an event which transpires over a minimum of seven but not more than twelve days and has a five-year annual average attendance of at least three hundred thousand over the duration of the event. For purposes of determining the five-year annual average

attendance, the calculation shall include the total annual attendance for each of the five most recent years. The provisions of this Subparagraph shall apply only to admission charges for, outside gate admissions to, or parking fees associated with an event when the charges and fees are payable to or for the benefit of the sponsor of the event.

(15) "Storage" means and includes any keeping or retention in the taxing jurisdiction of tangible personal property for use or consumption within the taxing jurisdiction or for any purpose other than for sale at retail in the regular course of business.

(16)(a) "Tangible personal property" means and includes personal property which may be seen, weighed, measured, felt or touched, or is in any other manner perceptible to the senses.

(b) The term "tangible personal property" shall not include:

(i) Stocks, bonds, notes, or other obligations or securities.

(ii)(aa) Platinum, gold, or silver bullion, that is valued solely upon its precious metal content, whether in coin or ingot form.

(bb) Numismatic coins that have a sales price of no more than one thousand dollars.

(cc) Numismatic coins sold at a national, statewide, or multi-parish numismatic trade show.

(iii) Proprietary geophysical survey information or geophysical data analysis furnished under a restricted use agreement even though transferred in the form of tangible personal property.

(c) The term "tangible personal property" shall not include the repair of a vehicle by a licensed motor vehicle dealer which is performed subsequent to the lapse of the applicable warranty on that vehicle and at no charge to the owner of the vehicle. For the purpose of assessing a sales and use tax on this transaction, no valuation shall be assigned to the services performed or the parts used in the repair.

(d)(i) Notwithstanding any provision of law to the contrary and solely for purposes of state sales and use tax, any sale of a prepaid calling service or prepaid wireless calling service, or both, shall be deemed to be the sale of tangible personal property.

(ii) Prepaid calling services and prepaid wireless calling services shall be subject to the tax imposed by this Chapter if the sale takes place in this state. If the customer physically

purchases a prepaid calling service or prepaid wireless calling service at the vendor's place of business, the sale is deemed to take place at the vendor's place of business. If the customer does not physically purchase the service at the vendor's place of business, the sale of a prepaid calling service or prepaid wireless calling service is deemed to take place at the first of the following locations that applies to the sale:

(aa) The customer's shipping address, if the sale involves a shipment.

(bb) The customer's billing address.

(cc) Any other address of the customer that is known by the vendor.

(dd) The address of the vendor or, alternatively in the case of a prepaid wireless calling service, the location associated with the mobile telephone number.

(e) The term "tangible personal property" shall not include work products which are written on paper, stored on magnetic or optical media, or transmitted by electronic device, when such work products are created in the normal course of business by any person licensed or regulated by the provisions of Title 37 of the Louisiana Revised Statutes of 1950, unless such work products are duplicated without modification for sale to multiple purchasers. This exclusion shall not apply to work products which consist of the creation, modification, updating, or licensing of computer software.

(f) The term "tangible personal property" shall not include pharmaceuticals administered to livestock used for agricultural purposes, except as otherwise provided in this Subparagraph. Only pharmaceuticals not included in the term "tangible personal property" shall be registered with the Louisiana Department of Agriculture and Forestry. Legend drugs administered to livestock used for agricultural purposes are not required to be registered, but such legend drugs that are not registered shall be "tangible personal property".

(g)(i) Notwithstanding the provisions of R.S. 9:1149.1 et seq., except as otherwise provided in this Subparagraph, the term "tangible personal property" shall not include factory built homes.

(ii) For purposes of this Subparagraph, "factory built home" means a residential structure which is built in a factory in one or more sections and has a chassis or integrated wheel delivery system, which is either:

(aa) A structure built to federal construction standards as defined in Section 5402 of Title 42 of the United States Code.

(bb) A residential structure built to the Louisiana State Uniform Construction Code.

(cc) A manufactured home, modular home, mobile home, or residential mobile home with or without a permanent foundation, which includes plumbing, heating, and electrical systems.

(iii) "Factory built home" shall not include any self-propelled recreational vehicle or travel trailer.

(iv) The term "tangible personal property" as applied to sales and use taxes levied by the state or any other taxing authority in the state shall include a new factory built home, for the initial sale from a dealer to a consumer, but only to the extent that forty-six percent of the retail sales price shall be so considered as "tangible personal property". Thereafter, each subsequent resale of a factory built home shall not be considered as "tangible personal property".

(v) The sales and use taxes due on these transactions shall be paid to the Louisiana Department of Public Safety and Corrections, office of motor vehicles, by the twentieth day of the month following the month of delivery of the factory built home to the consumer, along with any other information requested by the office of motor vehicles.

(h)(i) Solely for purposes of the imposition of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, for the period beginning July 1, 2002, and ending on June 30, 2003, the term "tangible personal property" shall not include one-quarter of the cost price of custom computer software.

(ii) Solely for purposes of the imposition of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, for the period beginning July 1, 2003, and ending on June 30, 2004, the term "tangible personal property" shall not include one-half of the cost price of custom computer software.

(iii) Solely for purposes of the imposition of the sales and use tax levied by the state or any political subdivision whose boundaries are coterminous with those of the state, for the period beginning July 1, 2004, and ending on June 30, 2005, the term "tangible personal property" shall not include three-quarters of the cost price of custom computer software.

(iv) Solely for purposes of the imposition of the sales and use tax levied by the state under R.S. 47:302, 321, and 331 or any political subdivision whose boundaries are coterminous with those of the state, for all taxable periods beginning on or after July 1, 2005, the term "tangible personal property" shall not include custom computer software.

(i) Solely for purposes of the imposition of the state sales and use tax imposed under R.S. 47:302, 321, and 331, the term "tangible personal property" shall not include digital television conversion equipment and digital radio conversion equipment as defined in this Section.

(i) "Digital television conversion equipment" shall include the following:

(aa) DTV transmitter and RF system.

(bb) Transmission line.

(cc) DTV antenna.

(dd) Tower.

(ee) Existing tower structural upgrade.

(ff) Advanced TV receiver (STL receiver).

(gg) Decoder (digital to analog converter for NTSC).

(hh) DTV transmission system test and monitoring.

(ii) Digital video/audio master control switcher.

(jj) Analog to digital conversion.

(kk) High definition up-converters.

(ll) High definition bypass switcher.

(mm) Down converters for standard definition.

(nn) Advanced TV transmitter (STL transmitter).

(oo) Advanced TV signal encoder.

(pp) DTV transmission monitoring.

- (qq) High definition digital video switcher and DVE.
- (rr) High definition studio cameras.
- (ss) High definition graphics/graphic generator.
- (tt) High definition video monitoring.
- (uu) Conversion gear.
- (vv) High definition recorder/players, including tape, disk, etc.
- (ww) High definition video/audio signal router.
- (xx) High definition video/audio media server.
- (yy) MPEG or HDTV digital receivers for program content.
- (zz) High definition recorder/players, including tape, disk, etc.
- (aaa) High definition video/audio media server and workstations.
- (bbb) Digital EAS encoder/decoder.
- (ccc) High definition camcorder, including tape, disk, etc.
- (ddd) Advanced TV transmitters, including microwave.
- (ii) "Digital radio conversion equipment" shall include the following:
 - (aa) IBOC transmitter.
 - (bb) IBOC main channel and IBOC combiner.
 - (cc) IBOC compatible antenna.
 - (dd) Tower.
 - (ee) IBOC coaxial bypass switcher.
 - (ff) Digital STL.
 - (gg) STL heliax transmission line.
 - (hh) STL antenna.

(ii) Digital console.

(jj) EAS insertion.

(kk) AES EBU conversion equipment.

(ll) IBOL transmission testing and monitoring equipment.

(mm) Digital processor.

(iii) The exclusion from state sales and use tax authorized by this Subparagraph shall apply only to the first purchase of each enumerated item by an individual taxpayer who holds a Federal Communications Commission license issued pursuant to 47 CFR Part 73.

Individual taxpayers operating under several broadcaster licenses shall be allowed one purchase of each enumerated item per license. Each subsequent purchase of any of the enumerated items by the same taxpayer or license holder shall be subject to sales and use tax.

(iv) Repealed by Acts 2005, No. 243, §1, eff. June 29, 2005.

(v) Any eligible taxpayer who has purchased any item enumerated in Item (i) or (ii) of this Subparagraph subsequent to January 1, 1999, but prior to the effective date of this Act, shall be entitled to a credit against the state sales and use tax due in any year for an amount equal to state sales and use tax paid on the purchase of the item.

(vi) Local taxing authorities are hereby authorized to provide an exemption from any local sales and use tax liability to any taxpayers holding a Federal Communications Commission license issued pursuant to 47 CFR Part 73 which has purchased any of the equipment listed in Item (i) or (ii) of this Subparagraph. Local taxing authorities are further authorized to provide a credit against any tax liability for the amount of local sales tax paid by taxpayers holding Federal Communications Commission licenses issued pursuant to 47 CFR Part 73 on any equipment listed in Item (i) or (ii) of the Subparagraph purchased subsequent to January 1, 1999, but prior to June 25, 2002.

(vii) No exclusion from state sales and use tax as authorized in this Subsection shall be allowed after the Federal Communications Commission has issued an order mandating license holders, issued pursuant to 47 CFR Part 73, to discontinue broadcasting their analog signal.

(viii) The Department of Revenue shall adopt rules and regulations necessary for the implementation of this Act no later than August 1, 2002.

(j) The term "tangible personal property", for purposes of the payment of sales and use taxes levied by all tax authorities in the state, shall not include materials used directly in the collection, separation, treatment, testing, and storage of blood by nonprofit blood banks and nonprofit blood collection centers.

(k) The term "tangible personal property" for purposes of the sales and use taxes imposed by all tax authorities in this state shall not include apheresis kits and leuko reduction filters used by nonprofit blood banks and nonprofit blood collection centers.

(l) For purposes of the sales and use tax imposed by the state of Louisiana, by a political subdivision whose boundaries are coterminous with those of the state, or by all political subdivisions of the state and without regard to the nature of the ownership of the ground, tangible personal property shall not include other constructions permanently attached to the ground which shall be treated as immovable property.

(m)(i) Notwithstanding any other provision of law to the contrary, solely for purposes of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the term "tangible personal property" shall not include machinery and equipment used by a motor vehicle manufacturer with a North American Industry Classification System (NAICS) Code beginning with 3361, or by a glass container manufacturer with a NAICS Code of 327213. This exclusion shall be subject to the definitions and requirements of Item (3)(i)(ii) of this Section.

(ii) A political subdivision may provide for a sales and use tax exemption for the sales, cost, or lease or rental price of manufacturing machinery and equipment as provided for in this Section, either effective upon adoption or enactment or phased in over a period of time, or effective for a certain period of time or duration, all as set forth in the instrument, resolution, vote, or other affirmative action providing the exemption.

(iii) Notwithstanding any other provision of this Section, tooling in a compression mold process shall be considered manufacturing machinery and equipment for purposes of this Section.

(n)(i) For purposes of the imposition of the sales and use tax levied by the state, the term "tangible personal property" shall not include machinery and equipment purchased by the owner of a radio station located within the state that is licensed by the Federal Communications Commission for radio broadcasting, if the owner is either of the following:

(aa) An individual domiciled in the state who owns a business with substantially all of its assets located in the state and substantially all of its payroll paid in the state.

(bb) A business entity with substantially all of its assets located in the state and substantially all of its payroll paid in the state; provided that the business entity is not owned or controlled or is otherwise an affiliate of a multi-state business entity and is not owned or controlled by an individual who is not domiciled in the state.

(ii) "Radio broadcasting" means the sound transmission made via electromagnetic waves for direct sound reception by the general public.

(o)(i) For purposes of the imposition of the sales and use tax levied by the state and any political subdivision whose boundaries are coterminous with those of the state, the term "tangible personal property" shall not include machinery and equipment as defined in and subject to the requirements of Item (3)(i)(ii) of this Section which is purchased by a utility regulated by the Public Service Commission or the council of the city of New Orleans. For the purposes of this Paragraph, the term "utility" shall mean a person regulated by the Public Service Commission or the council of the city of New Orleans who is assigned a North American Industry Classification System Code 22111, Electric Power Generation, as it existed in 2002. Such utility shall also be considered a "manufacturer" for purposes of Item (3)(i)(ii) of this Section.

(ii) For purposes of this Subparagraph, a political subdivision whose boundaries are not coterminous with those of the state may provide for a sales and use tax exclusion for machinery and equipment as defined in and subject to the requirements of Item (3)(i)(ii) of this Section which is purchased by a utility regulated by the Public Service Commission or the council of the city of New Orleans.

(p) Solely for purposes of sales and use taxes imposed by the state under R.S. 47:302, 321, and 331 or any of its political subdivisions, the term "tangible personal property" shall not include newspapers.

(q) For purposes of sales and use taxes imposed by the state, any statewide taxing authority, or any political subdivision, the term "tangible personal property" shall not include any property that would have been considered immovable property prior to the enactment on July 1, 2008, of Act No. 632 of the 2008 Regular Session of the Legislature.

(17) "Off-road vehicle" is any vehicle manufactured for off-road use which is issued a manufacturer's statement of origin that cannot be issued a registration certificate and license to operate on the public roads of this state because at the time of manufacture the

vehicle does not meet the safety requirements prescribed by R.S. 32:1301 through 1310. This includes vehicles that are issued a title only by the Department of Public Safety and Corrections, public safety services, such as all terrain vehicles and recreational and sport vehicles, but it shall not include off-road vehicles used for farm purposes, farm equipment, or heavy construction equipment.

(18)(a)(i) Solely for purposes of the imposition of the state sales and use tax, "use" means and includes the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business or the donation to a school in the state which meets the definition provided in R.S. 17:236 or to a public or recognized independent institution of higher education in the state of property previously purchased for resale in the regular course of a business. The term "use" shall not include the purchase, the importation, the consumption, the distribution, or the storage of automobiles to be leased in an arm's length transaction, nor shall the term "use" include the donation of food items to a food bank as defined in R.S. 9:2799(B).

(ii) For purposes of the imposition of the sales and use tax levied by a political subdivision or school board, "use" shall mean and include the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it shall not include the sale at retail of that property in the regular course of business or the donation to a school in the state which meets the definition provided in R.S. 17:236 or to a public or recognized independent institution of higher education in the state of property previously purchased for resale in the regular course of a business. The term "use" shall not include the donation of food items to a food bank as defined in R.S. 9:2799(B).

(iii) The term "use", for purposes of sales and use taxes imposed by the state on the use for rental of automobiles which take place on or after January 1, 1991, and by political subdivisions on such use on or after July 1, 1996, and state sales and use taxes imposed on the use for lease or rental of tangible personal property other than automobiles which take place on or after July 1, 1991, shall not include the purchase, the importation, the consumption, the distribution, or the storage of tangible personal property to be leased or rented in an arm's length transaction as tangible personal property. For purposes of the imposition of the tax levied by any political subdivision of the state, for the period beginning July 1, 1999, and ending on June 30, 2000, the term "use" shall not include one-fourth of the cost price of any tangible personal property which is purchased, imported, consumed, distributed, or stored and which is to be leased or rented in an arm's length transaction in the form of tangible personal property. For purposes of the imposition of the

tax levied by any political subdivision of the state, for the period beginning July 1, 2000, and ending on June 30, 2001, the term "use" shall not include one-half of the cost price of any tangible personal property which is purchased, imported, consumed, distributed, or stored and which is to be leased or rented in an arm's length transaction in the form of tangible personal property. For purposes of the imposition of the tax levied by any political subdivision of the state, for the period beginning July 1, 2001, and ending on June 30, 2002, the term "use" shall not include three-fourths of the cost price of any tangible personal property which is purchased, imported, consumed, distributed, or stored and which is to be leased or rented in an arm's length transaction in the form of tangible personal property. Beginning July 1, 2002, for purposes of the imposition of the tax levied by any political subdivision of the state, the term "use" shall not include the purchase, the importation, the consumption, the distribution, or the storage of any tangible personal property which is to be leased or rented in an arm's length transaction in the form of tangible personal property.

(iv) The term "use", for purposes of sales and use taxes imposed by the state on the use for rental automobiles which take place prior to January 1, 1991, and by political subdivisions on such use prior to July 1, 1996, and imposed on the use for lease or rental of tangible personal property other than automobiles which take place prior to July 1, 1991, and for purposes of local sales and use taxes levied by political subdivisions, except for any use for rental automobiles on or after July 1, 1996, shall include the purchase, the importation, the consumption, the distribution, or the storage of tangible personal property to be leased or rented in an arm's length transaction as tangible personal property.

(b) Notwithstanding any other law to the contrary, for purposes of the imposition of the sales and use tax of any political subdivision, the use of a vehicle subject to the Vehicle Registration License Tax Law (R.S. 47:451 et seq.) shall be deemed to be a "use":

(i) In the political subdivision of the principal residence of the purchaser if the vehicle is purchased for private use, or

(ii) In the political subdivision of the principal location of the business if the vehicle is purchased for commercial use, unless the vehicle purchased for commercial use is assigned, garaged, and used outside of such political subdivision, in which case the use shall be deemed a use in the political subdivision where the vehicle is assigned, garaged, and used.

(c) For purposes of state and political subdivision sales and use tax, "use" shall not include the exercise of any right or power by a free hospital over items, including but not limited to

supplies and equipment, which are reasonably necessary for the operation of the free hospital.

(d)(i) Notwithstanding any other provision of law to the contrary, and except as provided in Item (iii) of this Subparagraph, for purposes of state and political subdivision sales and use tax, "use" means and includes the exercise of any right or power over tangible personal property incident to the ownership thereof, except that it shall not include the further processing of tangible personal property into articles of tangible personal property for sale.

(ii) Except as provided in Item (iii) of this Subparagraph for refinery gas, solely for purposes of state sales and use taxes imposed under R.S. 47:302, 321, and 331 and political subdivision use tax, "use" shall not include the storage, consumption, or the exercise of any other right of ownership over tangible personal property which is created or derived as a residue or byproduct of such processing. Such residue or byproduct shall include but shall not be limited to catalyst cracker coke derived from crude oil, wood chips, bark, and liquor derived from the processing of sawlogs or pulpwood timber, or bagasse derived from sugarcane.

(iii) Notwithstanding any other provision of law to the contrary, and notwithstanding the provisions of this Subparagraph, "use" shall include the exercise of any right of ownership over the consumption, the distribution, and the storage for use or consumption in this state of refinery gas, except the sale to another person, whether at retail or wholesale, only if the refinery gas is ultimately consumed as an energy source by the person who owns the facility in which it is created and is not sold. Notwithstanding any other law to the contrary, the use of refinery gas shall be taxed at the cost price value provided in Subparagraph (3)(f) of this Section. If refinery gas, except for feedstock, is sold to another person, whether at retail, or wholesale, such sale shall be taxable and the sales price value shall be as provided for in Subparagraph (13)(d) of this Section. The provisions of this Item shall not apply to feedstocks.

(e) For purposes of state and political subdivision sales and use tax, "use" shall not include the purchase of or the exercise of any right or power over:

(i) Tangible personal property sold by approved parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, or students, administrators, or teachers, or other employees of the school, if the money from such sales, less reasonable and necessary expenses associated with the sale, is used solely and exclusively to support the school or its program or curricula.

(ii) Educational materials or equipment used for classroom instruction by approved parochial and private elementary and secondary schools which comply with the court order from the Dodd Brumfield decision and Section 501(c)(3) of the Internal Revenue Code, limited to books, workbooks, computers, computer software, films, videos, and audio tapes.

(f) For purposes of state and political subdivision sales and use tax, "use" shall not include the purchase of or the exercise of any right or power over tangible personal property used by Boys State of Louisiana, Inc. and Girls State of Louisiana, Inc. for their educational and public service programs for youth.

(g) Notwithstanding any provision of law to the contrary, for purposes of sales or use taxation by the state or any local political subdivision, the term "use" shall not mean or include any funeral directing services as defined in Subparagraph (10)(s) of this Section.

(h) Solely for purposes of sales and use taxes levied by the state under R.S. 47:302, 321, and 331 or any political subdivision of the state, the term "use" shall not include the exercise of any right of ownership in or the distribution of telephone directories acquired by an advertising company that is not affiliated with a provider of telephone services if the telephone directories will be distributed free of charge to the recipients of the telephone directories.

(i) Solely for purposes of the imposition of sales and use taxes imposed by the state under R.S. 47:302, 321, and 331 or by any other taxing authorities in the state, in the case of the sale or any other disposition by a dealer of any cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communications devices used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(v), the term "use" shall not include the withdrawal, use, distribution, consumption, storage, donation, or any other disposition of any such cellular, PCS, or wireless telephone, any electronic accessories that are physically connected with such telephones and personal communications devices by the dealer.

(j) For purposes of the imposition of sales and use taxes imposed or levied by any political subdivision of the state, in the case of the sale or any other disposition by a dealer of any cellular telephone, PCS telephone, wireless telephone, or other wireless personal communication device that is used in connection with the sale or use of mobile telecommunications services, as defined in R.S. 47:301(10)(w), or any electronic accessory that is physically connected with any such telephone or personal communications device, the term "use" shall not include the withdrawal, use, distribution, consumption, storage,

donation, or any other disposition of any such telephone or electronic accessory by the dealer.

(k) Solely for purposes of the sales and use tax levied by the state under R.S. 47:302, 321, and 331, the term "use" shall not include the purchase, the use, the consumption, the distribution, the storage for use or consumption, or the exercise of any right or power over manufacturing machinery and equipment used or consumed in this state to manufacture, produce or extract unblended biodiesel.

(l) Repealed by Acts 2016, 1st Ex. Sess., No. 26, §1.

(m)(i) For the purposes of sales and use taxes imposed or levied by the state or any political subdivision of the state, the term "use" shall not include the purchase of or the exercise of any right or power over toys by a non-profit organization exempt from federal taxation pursuant to Section 501(c)(3) of the Internal Revenue Code if the sole purpose of the purchasing organization is to donate toys to minors and the toys are, in fact, donated.

(ii) The exclusion provided for in this Subparagraph shall be subject to the same conditions as are provided for in Items (10)(aa)(ii) and (iii) of this Section.

(n) For purposes of sales and use tax imposed by the state or any political subdivision of the state, the term "use" shall not mean or include the purchase, importation, storage, distribution, or exportation of, or exercise of any right or power over, textbooks and course-related software by a private postsecondary academic degree-granting institution, accredited by a national or regional commission that is recognized by the United States Department of Education and is licensed by the Board of Regents, which institution has its main location within this state and offers only online instruction, when all of the following apply:

(i) The textbooks and course-related software are physically outside of this state when purchased from a vendor outside of this state and then imported into this state.

(ii) The first student use of the textbooks and course-related software occurs outside of this state.

(iii) The textbooks and course-related software are provided to the student free of charge.

(o) Solely for purposes of the imposition of the state sales and use tax under R.S. 47:302, 321, and 331, the term "use" shall not include the purchase or use of any storm shutter device as defined and provided for in Subparagraph (10)(ee) of this Section.

(p) Solely for purposes of sales and use tax imposed by the state under R.S. 47:302, 321, and 331 or any political subdivision of the state, the term "use" shall not mean or include the purchase, importation, storage, distribution, or exercise of any right or power over anthropogenic carbon dioxide used in a qualified tertiary recovery project approved by the assistant secretary of the office of conservation of the Department of Energy and Natural Resources pursuant to R.S. 47:633.4.

(19) "Use tax" includes the use, the consumption, the distribution, and the storage as herein defined. No use tax shall be due to or collected by:

(a) The state on tangible personal property used, consumed, distributed, or stored for use or consumption in the state if the sale of such property would have been exempted or excluded from sales tax at the time such property became subject to the taxing jurisdiction of the state.

(b) Any political subdivision on tangible personal property used, consumed, distributed, or stored for use or consumption in such political subdivision if the sale of such property would have been exempted or excluded from sales tax at the time such property became subject to the taxing jurisdiction of the political subdivision.

(20) "Drugs" includes all pharmaceuticals and medical devices which are prescribed for use in the treatment of any medical disease.

(21) "Free hospital" means a hospital that does not charge any patients for health care provided by the hospital.

(22) The term "computer software" means a set of statements, data, or instructions to be used directly or indirectly in a computer in order to bring about a certain result in any form in which those statements, data, or instructions may be embodied, transmitted, or fixed, by any method now known or hereafter developed, regardless of whether the statements, data, or instructions are capable of being perceived by or communicated to humans. Computer software includes all types of software including operational, applicational, utilities, compilers, and all other forms.

(23)(a) The term "custom computer software" means computer software prepared, created, adapted, or modified to the special order of a particular purchaser, licensee, or user; or to meet the specific needs or requirements of a particular purchaser, licensee, or user, regardless of the means by or through which such computer software is furnished, delivered, or transmitted, and regardless of whether such software incorporates or consists of preexisting routines, utilities, or other computer software components.

(b) In order to be considered "custom computer software", the computer software must require preparation, creation, adaption, or modification by the vendor in order to be used in a specific work environment or to perform a specific function for the user.

(c) Updates, upgrades, and new versions of custom computer software shall be considered custom computer software, provided such upgrades, updates, and new versions meet the definition of custom computer software contained in this Chapter.

(24) The term "news publication" shall mean any printed periodical that:

(a) Appears at regular intervals.

(b) Contains reports of a varied character, such as political, social, cultural, sports, moral, religious, or other subjects of general public interest.

(c) Contains not more than seventy-five percent advertising.

(d) Is not owned or published as an auxiliary to another nonpublishing business, organization, or entity.

(25) "Taxing authority" shall mean and include both the state and a statewide political subdivision and any political subdivision of the state authorized under the Constitution or laws of the state of Louisiana to levy and collect a sales and use tax, unless the context indicates otherwise. For purposes of the Uniform Local Sales Tax Code provided for in Chapter 2D of this Subtitle, "taxing authority" shall mean any political subdivision of the state authorized under the Constitution or laws of the state of Louisiana to levy and collect a sales and use tax, except a statewide political subdivision.

(26) "Taxing jurisdiction" shall mean the area within the physical boundaries of the taxing authority.

(27) "Tax", "sales and use tax", and "sales tax" shall mean the sales and use tax imposed by the state pursuant to the provisions of this Chapter and Chapter 2-A and 2-B of this Subtitle and the tax imposed by political subdivisions under the constitution or laws of this state authorizing the imposition of a sales and use tax.

(28)(a) For purposes of the imposition of the lease or rental tax levied by the state under R.S. 47:302, 321, and 331, the "gross proceeds", "monthly lease or rental price paid", and "monthly lease or rental price contracted or agreed to be paid" for machinery and equipment used by a manufacturer in a plant facility predominately and directly in the actual manufacturing for agricultural purposes or the actual manufacturing process of an

item of tangible personal property, including, but not limited to rubber tired farm tractors, cane harvesters, cane loaders, cotton pickers, combines, haybalers, attachments and sprayers, clippers, cultivators, discs, plows, and spreaders, which is for ultimate sale to another and not for internal use, at one or more fixed locations within Louisiana shall be reduced as follows:

(i) For the period ending on June 30, 2005, by five percent.

(ii) For the period beginning July 1, 2005, and ending on June 30, 2006, by nineteen percent.

(iii) For the period beginning July 1, 2006, and ending on June 30, 2007, by thirty-five percent.

(iv) For the period beginning July 1, 2007, and ending on June 30, 2008, by fifty-four percent.

(v) For the period beginning July 1, 2008, and ending on June 30, 2009, by sixty-eight percent.

(vi) For all periods beginning on or after July 1, 2009, the sales price shall be reduced by one hundred percent.

(b) For purposes of this Paragraph, "machinery and equipment", "manufacturer", "manufacturing", "manufacturing for agricultural purposes", "plant facility", and "used directly" shall have the same meaning as defined in R.S. 47:301(3)(i)(ii).

(c) No person shall be entitled to purchase, use, lease, or rent machinery or equipment as defined herein without payment of the tax imposed by R.S. 47:302, 321, and 331 before receiving a certificate of exclusion from the secretary of the Department of Revenue certifying that he is a manufacturer as defined herein.

(d) The secretary of the Department of Revenue is hereby authorized to adopt rules and regulations in order to administer the exclusion provided for in this Subparagraph.

(e) The manufacturer's exemption certificate granted by the Department of Revenue shall serve as a substitute for the sales tax exemption for certain farm equipment.

(29) With respect to the furnishing of telecommunications and ancillary services, as used in this Chapter the following words, terms, and phrases have the meaning ascribed to them in this Paragraph, unless the context clearly indicates a different meaning:

(a) "Air-to-Ground Radiotelephone service" means a radio service, as that term is defined in 47 CFR 22.99, in which common carriers are authorized to offer and provide radio telecommunications service for hire to subscribers in aircraft.

(b) "Ancillary service" means a service that is associated with or incidental to the provision of one or more telecommunications services, including but not limited to conference bridging services, detailed telecommunications billing services, directory assistance services, vertical services, and voice mail services.

(c) "Call-by-call basis" means any method of charging for telecommunications services where the price is measured by individual calls.

(d) "Call center" means one or more locations that utilize telecommunications services in one or more of the following activities: customer services, soliciting sales, reactivating dormant accounts, conducting surveys or research, fundraising, collection of receivables, receiving reservations, receiving orders, or taking orders.

(e) "Communications channel" means a physical or virtual path of communications over which signals are transmitted between or among customer channel termination points.

(f) "Conference bridging service" means a service that links two or more participants of an audio or video conference call and may include the provision of a telephone number. "Conference bridging service" does not include any telecommunications services used to reach the conference bridge.

(g) "Customer" means the person or entity that contracts with the seller of telecommunications services. If the end user of the telecommunications service is not the contracting party, the end user of the telecommunications service is the customer of the telecommunications service, but only for the purpose of sourcing sales of telecommunications services under R.S. 47:301.1(A). "Customer" does not include a reseller of telecommunications service or for mobile telecommunications service of a serving carrier under an agreement to serve the customer outside the home service provider's licensed service area.

(h) "Customer channel termination point" means, in the context of a private communications service, the location where the customer either inputs or receives communications.

(i) "Detailed telecommunications billing service" means a service of separately stating information pertaining to individual calls on a customer's billing statement.

(j) "Directory assistance" means a service of providing telephone number or address information, or both.

(k) "End user" means the person who utilizes the telecommunications service. In the case of an entity, "end user" means the individual who utilizes the service on behalf of the entity.

(l) "Home service provider" has the same meaning given to such term in Section 124(5) of the Mobile Telecommunications Sourcing Act, P.L. 106-252, 4 U.S.C. 124(5).

(m) "International telecommunications service" means a telecommunications service that originates or terminates in the United States and terminates or originates outside the United States, respectively. The United States includes each of the fifty United States, the District of Columbia, and each United States territory, or possession.

(n) "Interstate telecommunications service" means a telecommunications service that originates in one U.S. state, territory, or possession, and terminates in a different U.S. state, territory, or possession.

(o) "Intrastate telecommunications service" means a telecommunications service that originates in one U.S. state, territory or possession, and terminates in the same U.S. state, territory, or possession.

(p) "Mobile telecommunications service" has the same meaning given to such term in Section 124(7) of the Mobile Telecommunications Sourcing Act, P.L. 106-252, 4 U.S.C. 124(7).

(q) "Mobile wireless service" means a telecommunications service, regardless of the technology used, whereby the origination or termination points, or both, of the transmission, conveyance or routing are not fixed, including but not limited to telecommunications services that are provided by a commercial mobile radio service provider.

(r) "Place of primary use" means the street address representative of where the customer's use of the telecommunications service primarily occurs, which must be the residential street address or the primary business street address of the customer. In the case of mobile telecommunications services, the place of primary use must be within the licensed service area of the home service provider.

(s) "Postpaid calling service" means a telecommunications service obtained by making a payment on a call-by-call basis either through the use of a credit card or payment

mechanism such as a bank card, travel card, credit card, or debit card, or by charge made to a telephone number which is not associated with the origination or termination of the telecommunications service. A postpaid calling service includes a telecommunications service, except a prepaid wireless calling service, that would be a prepaid calling service, except that the right provided is not exclusively to access telecommunications services.

(t) "Prepaid calling service" means the right to access exclusively telecommunications services, which must be paid for in advance and which enables the origination of calls using an access number or authorization code, whether manually or electronically dialed, and that is sold in predetermined units or dollars of which the number declines with use in a known amount.

(u) "Prepaid wireless calling service" means a telecommunications service that provides the right to utilize mobile wireless service as well as non-telecommunications services, including the download of digital products delivered electronically, content, and ancillary services, which must be paid for in advance and which is sold in predetermined units or dollars of which the number declines with use in a known amount.

(v) "Private communication service" means a telecommunications service that entitles the customer to exclusive or priority use of a communications channel or group of channels between or among termination points, regardless of the manner in which such channel or channels are connected, and includes switching capacity, extension lines, stations, and any other associated services that are provided in connection with the use of such channel or channels.

(w) "Service address" means:

(i) The location of the telecommunications equipment to which a customer's call is charged and from which the call originates or terminates, regardless of where the call is billed or paid.

(ii) If the location in Item (i) of this Subparagraph is not known, "service address" means the origination point of the signal of the telecommunications service first identified by either the seller's telecommunications system or, in information received by the seller from its service provider, where the system used to transport such signals is not that of the seller.

(iii) If the location in both Items (i) and (ii) of this Subparagraph are not known, "service address" means the location of the customer's place of primary use.

(x) "Telecommunications service" means the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. "Telecommunications service" includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice over Internet protocol service or is classified by the Federal Communications Commission as an enhanced or value-added service. "Telecommunications service" does not include any of the following:

(i) Data processing or information services which allow data to be generated, acquired, stored, processed, or retrieved and delivered by an electronic transmission to a purchaser where such purchaser's primary purpose for the underlying transaction is the processed data or information.

(ii) Installation or maintenance of wiring or equipment on a customer's premises.

(iii) Tangible personal property.

(iv) Advertising, including but not limited to directory advertising.

(v) Billing and collection services provided to third parties.

(vi) Internet access service.

(vii) Radio and television audio and video programming services, regardless of the medium, including the furnishing of transmission, conveyance, and routing of such services by the programming service provider. Radio and television audio and video programming services shall include but not be limited to cable service as defined in 47 U.S.C. 522(6) and audio and video programming services delivered by commercial mobile radio service providers, as defined in 47 CFR 20.3.

(viii) Ancillary services.

(ix) Digital products delivered electronically, including but not limited to software, music, video, reading materials, or ring tones.

(x) Prepaid calling service and prepaid wireless calling service.

(y) "Vertical service" means a service that is offered in connection with one or more telecommunications services which offers advanced calling features that allow customers to identify callers and to manage multiple calls and call connections.

(z) "Voice mail service" means a service that enables the customer to store, send, or receive recorded messages services. The term "voice mail service" does not include any telecommunications or vertical services that the customer may be required to have in order to utilize the voice mail service.

(30)(a) The term "commercial farmer" means either of the following:

(i) A person regularly and occupationally engaged in the commercial production of food, agricultural commodities, or agricultural products for sale.

(ii) A lessor landowner who leases an immovable for agricultural use to a person described in Item (i) of this Subparagraph and maintains a joint venture contractual relationship with the person.

(b) The secretary of the Department of Revenue, in consultation with the Department of Agriculture and Forestry, shall promulgate rules in accordance with the Administrative Procedure Act as are necessary for the administration of exemptions available to commercial farmers and the registration of commercial farmers.

(c) No state sales and use tax exemption available to a commercial farmer shall be allowed or claimed for or related to an "activity not engaged in for profit" as that term is defined by 26 U.S.C 183, as amended.

(31) "Small refinery" means a refinery for which the average aggregate daily crude oil throughput for a calendar year, as determined by dividing the aggregate throughput for the calendar year by the number of days in the calendar year, does not exceed seventy-five thousand barrels.

Acts 1954, No. 143, §1; Acts 1954, No. 290, §1; Acts 1966, No. 124, §1; Acts 1966, No. 187, §1; Acts 1976, No. 90, §1, eff. Jan. 1, 1977; Acts 1976, No. 92, §1, eff. Jan. 1, 1977; Acts 1976, No. 481, §1, eff. Jan. 1, 1977; Acts 1977, 1st Ex.Sess., No. 17, §1, eff. July 1, 1978; Acts 1978, No. 756, §1; Acts 1980, No. 137, §2; Acts 1983, No. 446, §1, eff. July 3, 1983; Acts 1984, No. 697, §1, eff. Sept. 1, 1984; Acts 1984, No. 359, §1, eff. Sept 1, 1984; Acts 1985, No. 488, §1, eff. Sept. 1, 1985; Acts 1985, No. 901, §1, eff. Sept. 1, 1985; Acts 1987, No. 199, §1, eff. July 1, 1987; Acts 1987, No. 326, §1, eff. July 1, 1987; Acts 1987, No. 435, §1, eff. July 9, 1987; Acts 1988, No. 307, §1, eff. July 7, 1988; Acts 1988, No. 355, §1, eff. July 7, 1988; Acts 1989, No. 264, §1, eff., Aug. 1, 1989; Acts 1989, No. 331, §1; Acts 1989, No. 796, §1; Acts 1989, No. 833, §1; Acts 1989, 2nd Ex. Sess., No. 10, §1; Acts 1989, 2nd Ex. Sess., No. 14, §1, eff. Aug. 1, 1989; Acts 1990, No. 140, §1, eff. July 1, 1990; Acts 1990, No. 388, §1, eff. Aug. 1, 1990; Acts 1990, No. 403, §1; Acts 1990, No. 409, §1; Acts 1990, No. 444, §1; Acts 1990, No. 478, §1;

Acts 1990, No. 719, §1, eff. July 1, 1990; Acts 1990, No. 724, §1, eff. July 1, 1990; Acts 1990, No. 817, §1; Acts 1990, No. 1030, §1, eff. Jan. 1, 1991; Acts 1990, No. 1064, §1, eff. July 1, 1990; Acts 1991, No. 292, §1, eff. July 1, 1991; Acts 1991, No. 350, §1; Acts 1991, No. 388, §1, eff. July 8, 1991; Acts 1991, No. 772, §1, eff. July 1, 1991; Acts 1991, No. 1019, §1; Acts 1991, No. 1029, §1, eff. Sept. 1, 1991; Acts 1992, No. 226, §1; Acts 1992, No. 514, §1; Acts 1992, No. 884, §1; Acts 1992, No. 926, §1, eff. July 1, 1992 (§301(10)(o)) and July 1, 1993 (§301(10)(n)); Acts 1994, No. 6, §1, eff. July 1, 1994; Acts 1994, No. 8, §1, eff. June 7, 1994; Acts 1994, No. 29, §1; Acts 1995, No. 284, §1, eff. July 1, 1995; Acts 1996, No. 7, §1, eff. July 1, 1996; Acts 1996, No. 12, §1, eff. July 1, 1996; Acts 1996, No. 15, §1, eff. July 1, 1997; Acts 1996, No. 20, §1, eff. July 1, 1996; Acts 1996, No. 28, §1, eff. July 1, 1996; Acts 1996, No. 29, §1, eff. July 2, 1996; Acts 1996, No. 33, §1, eff. July 2, 1996; Acts 1996, No. 43, §1, eff. July 2, 1996; Acts 1998, No. 10, §1, eff. June 30, 1998; Acts 1998, No. 21, §1, eff. June 29, 1998; Acts 1998, No. 22, §1, eff. July 1, 1998; Acts 1998, No. 37, §1, eff. June 24, 1998; Acts 1998, No. 40, §1; Acts 1998, No. 46, §1, eff. June 24, 1998; Acts 1998, No. 47, §1, eff. July 1, 1998; Acts 1998, No. 49, §1, eff. Aug. 1, 1998; Acts 1998, No. 58, §1, eff. July 1, 1998; Acts 1999, No. 1266, §1, eff. July 12, 1999; Acts 2000, No. 22, §§2 and 9, eff. June 15, 2000, §§8 and 10*; Acts 2000, No. 30, §1; Acts 2000, No. 33, §2, eff. July 1, 2000; Acts 2000, No. 47, §1, eff. July 1, 2000; Acts 2001, No. 60, §1, eff. July 1, 2001; Acts 2001, No. 874, §1, eff. June 26, 2001; Acts 2001, No. 1175, §§1 and 3 (conditional eff. dates – see notes below); Acts 2002, 1st Ex. Sess., No. 3, §1, eff. July 1, 2002; Acts 2002, 1st Ex. Sess., No. 5, §1, eff. July 1, 2002; Acts 2002, 1st Ex. Sess., No. 7, §1, eff. July 1, 2002; Acts 2002, No. 56, §1, eff. July 1, 2002; Acts 2002, No. 58, §1, eff. June 25, 2002; Acts 2002, No. 61, §1, eff. June 25, 2002; Acts 2002, No. 64, §1, eff. June 30, 2002; Acts 2002, No. 67, §1, eff. July 1, 2002; Acts 2002, No. 70, §1, eff. July 1, 2002; Acts 2002, No. 71, §1, eff. June 25, 2002; Acts 2002, No. 85, §§1 and 2, eff. June 27, 2002; Acts 2003, No. 46, §1, eff. May 23, 2003; Acts 2003, No. 61, §1, eff. May 23, 2003; Acts 2003, No. 73, §1, eff. July 1, 2003; Acts 2003, No. 131, §2, eff. July 1, 2003; Acts 2004, 1st Ex. Sess., No. 1, §1, eff. Mar. 23, 2004, and §3, eff. July 1, 2004; Acts 2004, 1st Ex. Sess., No. 6, §1, eff. Mar. 25, 2004; Acts 2004, 1st Ex. Sess., No. 8, §1, eff. July 1, 2004; Acts 2004, No. 49, §1, eff. May 21, 2004; Acts 2005, No. 243, §1, eff. June 29, 2005; Acts 2005, No. 293, §1, eff. July 1, 2005; Acts 2005, No. 345, §1, eff. July 1, 2005 (Subparagraphs (10)(x) and (18)(l) eff. July 1, 2006 until June 30, 2012); Acts 2005, No. 362, §1, eff. July 1, 2005; Acts 2005, No. 364, §1, eff. June 30, 2005; Acts 2005, No. 357, §1, eff. June 30, 2005; Acts 2005, No. 377, §2, eff. June 30, 2005; Acts 2005, No. 393, §1, eff. July 1, 2005; Acts 2005, No. 410, §1; Acts 2005, No. 457, §1, eff. July 11, 2005; Acts 2005, No. 458, §1, eff. July 11, 2005; Acts 2005, No. 471, §1, eff. July 12, 2005; Acts 2005, 1st Ex. Sess., No. 48, §1, eff. Jan. 1, 2006; Acts 2006, No. 41, §1; Acts 2007, No. 1, §1, eff. May 31, 2007; Acts 2007, No. 162, §1; Acts 2007, No. 173, §1, eff. June 27, 2007; Acts 2007, No.

339, §1, eff. July 1, 2007; Acts 2007, No. 358, §§1, 2, eff. Aug. 1, 2007; Acts 2007, No. 419, §1; Acts 2007, No. 427, §1, eff. July 1, 2008; Acts 2007, No. 429, §1, eff. June 30, 2007; Acts 2007, No. 430, §1, eff. Oct. 1, 2007; Acts 2007, No. 462, §1, eff. July 1, 2007; Acts 2007, No. 471, §1, eff. July 1, 2007; Acts 2007, No. 480, §1; Acts 2008, 2nd Ex. Sess., No. 1, §1, eff. July 1, 2008; Acts 2008, 2nd Ex. Sess., No. 9, §1, eff. March 24, 2008; Acts 2008, 2nd Ex. Sess., No. 12, §1, eff. July 1, 2008; Acts 2008, No. 743, §7, eff. July 1, 2008; Acts 2009, No. 206, §1, eff. June 30, 2009; Acts 2009, No. 442, §2, eff. July 1, 2009; Acts 2009, No. 443, §1, eff. July 1, 2009; Acts 2009, No. 450, §1, eff. July 1, 2009; Acts 2009, No. 456, §1, eff. July 1, 2009; Acts 2009, No. 459, §1, eff. July 1, 2009; Acts 2009, No. 466, §1; Acts 2009, No. 500, §1, eff. July 1, 2009, and §2, eff. Jan. 1, 2010; Acts 2011, 1st Ex. Sess., No. 42, §1; Acts 2011, No. 372, §1, eff. Oct. 1, 2011; Acts 2011, No. 374, §1; Acts 2012, No. 438, §1; Acts 2013, No. 158, §2, eff. June 7, 2013; Acts 2013, No. 172, §1, eff. July 1, 2013; Acts 2013, No. 305, §1; Acts 2013, No. 396, §1; Acts 2015, No. 1, §1, eff. May 22, 2015; Acts 2015, No. 90, §1; Acts 2015, No. 116, §1, eff. June 19, 2015; Acts 2016, 1st Ex. Sess., No. 17, §1, eff. July 1, 2016; Acts 2016, 1st Ex. Sess., No. 25, §1, eff. April 1, 2016; Acts 2016, 1st Ex. Sess., No. 26, §1, eff. April 1, 2016; Acts 2016, 2nd Ex. Sess., No. 3, §1, eff. June 23, 2016; Acts 2017, No. 279, §1, eff. July 1, 2017; Acts 2017, No. 340, §1, eff. June 22, 2017; Acts 2017, No. 378, §1, eff. Jan. 1, 2018; Acts 2017, No. 424, §1, eff. June 26, 2017; Acts 2018, 2nd Ex. Sess., No. 5, §1, eff. June 12, 2018; Acts 2018, 3rd Ex. Sess., No. 1, §1, eff. July 1, 2018; Acts 2019, No. 331, §4, eff. July 1, 2019; Acts 2019, No. 360, §2; Acts 2019, No. 366, §1, eff. July 1, 2019; Acts 2020, No. 216, §2, eff. July 1, 2020; Acts 2020, No. 278, §2, eff. Jan. 1, 2021; Acts 2021, No. 7, §1, eff. Oct. 1, 2021; Acts 2021, No. 166, §1, eff. July 1, 2021; Acts 2022, No. 72, §2; Acts 2023, No. 15, §1; Acts 2023, No. 150, §18, eff. Jan. 10, 2024; Acts 2023, No. 427, §1; Acts 2023, No. 429, §1.

*NOTE: Section 14 of Acts 2000, No. 22, provides that Sections 8 and 10 of the Act (affecting R.S. 47:301(14)(i)(iii)(cc) and (gg) and (i)(v)) will become effective "If it is determined by the legislature or by a court of competent jurisdiction that a regulatory authority has failed to assure that one hundred percent of the tax savings experienced by a telecommunication service provider, whose rates are regulated by such authority, inures proportionately to the benefit of all classes of customers of such provider as required by Section 7 of this Act, then Sections 8 and 10 of this Act shall become effective on the first day of the second month following the month in which such determination is made."

NOTE: Re Paragraph (18)(a)(i) and (ii), see Acts 2000, No. 44, §§1 and 2.

NOTE: Section 5 of Acts 2001, No. 1175, provides that "The intent of this Act is to amend Louisiana law so that it conforms to the federal Mobile Telecommunications Sourcing Act,

P.L. 106-252, codified at 4 U.S.C., Sections 116 through 126. If it is determined by the legislative oversight committees of the Department of Revenue, which are set forth in R.S. 49:968, that a court of competent jurisdiction has entered a final judgment on the merits that (1) is based on federal or state law; (2) is no longer subject to appeal; and (3) substantially limits or impairs the essential elements of Section 1 or 2 of this Act, then the provisions enacted by such Sections shall be repealed, and Sections 3 and 4 of this Act shall be effective, all as of the date of entry of such judgment."

NOTE: Re Subparagraphs (10)(v), (13)(g), and (18)(i), see Acts 2002, No. 85, §3.

NOTE: See Acts 2004, 1st Ex. Sess., No. 1, §4(C).

NOTE: See Acts 2009, No. 442, §§3 and 4.

NOTE: See Acts 2009, No. 456, §2.

NOTE: See Acts 2009, No. 459, §2.

NOTE: See Acts 2016, 1st Ex. Sess., No. 26, §2, regarding applicability.

NOTE: See Acts 2016, 2nd Ex. Sess., No. 3, §2, regarding retroactivity.

NOTE: See Acts 2018, 2nd Ex. Sess., No. 5, §2 and Acts 2019, No. 360, §2, regarding applicability.

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2024 年路易斯安那州法律 修订 法规第 47 章 - 收入和税收 §47: 301。定义

普遍引用：

洛杉矶修订统计 § 47: 301 (2024) ○

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RS 47: 301 - 定义

在本章中使用的以下单词、术语和短语具有本节中赋予它们的含义，除非上下文明确表明不同的含义：

(1) “业务”包括任何人以直接或间接的利益、利益或利益为目的而从事或由其从事的任何活动。“业务”一词不应解释为包括不自称从事业务的人偶尔和孤立的销售。

(2) “征收员”应指并包括 (a) 路易斯安那州税务部部长，并包括其正式授权的助手，如果用于该州征收的销售和使用税，或 (b) 被指定为适当单一销售和使用税征收办公室的征收员的个人或实体，以及根据路易斯安那州宪法和法律授权征收和征收销售和使用税的任何政治分区的正式授权助手，全州政治分区除外，当用于指该政治分区征收的销售和使用税时。

(3) (a) “成本价”系指有形动产物品的实际成本，不扣除所用材料成本、人工或服务成本，但安装有动产物品的服务费用除外，如果该费用在安装时单独向客户开具，运输费或任何其他费用，或有动产在应缴纳使用税时的合理市场价值，以较低者为准。

(b) 对于有形动产，在征税管辖区内取得税务所在地，随后被运往征税管辖区外进行维修，然后退回征税管辖区，则成本价应视为用于进行此类维修的任何零件和/或材料的实际成本，如果适用，人工费用在发票上单独注明。发票上未另行列明适用的人工费的，推定成本价为发票上反映的总费用。

(c) “成本价”不包括向油田经营者供应和安装板路，如果安装费在安装时单独向客户收取。

(四) (i) 对于位于路易斯安那州的可互换组件，纳税人可以选择按如下方式确定此类组件的成本价格：

(aa) 纳税人应向秘书发送纳税人选择的日历月作为根据本款确定成本价的第一个月（“第一个月”）的书面通知。纳税人可以选择任何月份。纳税人应在指定的正月的第一天或 1990 年 7 月 1 日起的 90 天（以较晚者为准）向秘书发送指定正月的选举通知。

(bb) 对于第一个月及其后的每个月，成本价应以成本价为基础，并且仅应根据当月在路易斯安那州境内部署和赚取收入的可互换组件的总成本价的六十分之一缴纳使用税，而不考虑路易斯安那州、政治分区或学校董事会之前为此类可互换组件支付的任何抵免或其他对价。

(cc) 根据本款作出的任何选择，在包括第一个月在内的连续六十个月内不可撤销。如果纳税人在六十个月期限后的任何时间撤销其选择，则根据此支付的使用税的抵免或其他对价不得应用于撤销后产生的任何使用税义务。

(二) (aa) 就本款而言，“可互换组件”是指用于纳税人制造或组装的随钻测量仪器或系统的组件，这些随钻测量仪器或系统合计产生 80% 或更多的年收入来自在州外的使用。

(bb) “随钻测量仪器或系统”是指从钻孔中的井下位置测量信息，在使用无线技术钻孔过程中将信息传输到地表，并接收和解码地表信息的仪器或系统。

(iii) 本款规定的确定可互换部件成本价的方法应适用于地方政治部门或学校董事会征收的任何使用税。就该申请而言，在本款中出现“路易斯安那州”或“州”一词时，应将“政治分区”或“学校董事会”一词（视情况而定）替换为“路易斯安那州”或“州”一词，并应指定当地政治分区或学校董事会的适当官员接收本段要求的通知。

(e) “成本价”不应包括任何新车的供应商或制造商指定为现金折扣或回扣的任何金额，需缴纳机动车辆牌照税。就本款而言，“回扣”是指供应商或制造商提供的从车辆所列零售价中扣除的任何金额。

(f) 炼油厂天然气的“成本价”应为每千立方英尺五十二美分乘以分数，其分子应为上一个日历年 12 月 1 日一桶西得克萨斯中质原油的公布价格，其分母应为 29 美元，并进一步规

定，该成本价应为州和任何政治分区根据任何征收和征收使用税的权力或授予权力对炼油厂天然气定予的最大价值。

（g）就国家及其政治分区征收的使用税而言，“成本价”应排除制造商为减少而直接向制造商产品经销商支付的任何金额，并且实际上导致该产品的零售“成本价”等同降低的任何金额。这种排除不适用于经销商从购买者那里接受的作为“销售价格”的一部分付款的优惠券的价值，以及经销商可以通过制造商或其代理人赎回的优惠券的价值。这种优惠券的价值被视为通过使用优惠券购买的产品的“成本价”的一部分。

（八）（i）就向读者免费分发其新闻出版物并向无关第三方支付印刷此类新闻出版物的出版企业而言，“成本价”一词仅指以下费用中的较小者：

（甲）为印刷该等新闻刊物而支付给无关第三方的印刷费用，减去将新闻刊物从印刷商运送至出版业务的任何分项运费，以及任何纸张和墨水的分项费用。

（bb）向经销商或分销商付款，作为分发新闻出版物的对价。

（ii）本款规定的“成本价”定义应适用于该州所有税务机关征收的税款。

（一）（i）为了征收州根据 **RS 47: 302、321 和 331** 征收的使用税，制造商在工厂设施中使用的机械和设备的成本价格主要直接用于农业目的的实际制造或有形动产物品的实际制造过程，该物品最终出售给他人，而不是用于内部使用，在路易斯安那州的一个或多个固定地点，应按以下方式降低：

（aa）在截至**2005年6月30日**的期间，成本价应降低**5%**。

（二）从**2005年7月1日**开始到**2006年6月30日**结束期间，成本价应降低**19%**。

（cc）从**2006年7月1日**开始到**2007年6月30日**结束期间，成本价应降低**35%**。

（dd）从**2007年7月1日**开始到**2008年6月30日**结束期间，成本价应降低**54%**。

（EE）从**2008年7月1日**开始到**2009年6月30日**结束期间，成本价应降低**68%**。

（后）对于**2009年7月1日**或之后开始的所有期间，成本价应降低**100%**。

（二）为本款之目的，应适用以下定义：

（aa）“机械和设备”是指有形动产或其他有形财产，这些财产或有资格用于联邦所得税折旧的财产，并用作制造待售有形动产的组成部分。“机械和设备”还应指有形动产或其他有形动产或其他财产，这些财产符合联邦所得税目的的折旧条件，并用作食品和纤维或木材生产、加工和储存的组成部分。

(一) 就本款而言, 机械和设备还包括但不限于以下内容:

(AAA) 计算机和软件, 是制造过程中直接使用的机械和设备的组成部分。

(bbb) 在制造产生污染的工厂设施中控制污染所需的机械和设备。

(ccc) 用于测试或测量原材料、正在制造的财产或成品的机械和设备, 如果此类测试或测量是制造过程的必要部分。

(ddd) 工业制造厂用于发电供自用或热电联产的机械和设备。

(EEE) 主要用于制作新闻出版物的机器和设备, 无论其最终以零售方式出售、转售或免费出售。此类机械和设备应包括但不限于主要用于撰写、创作和其他印前作、从印前到印刷机的页面电子传输、印刷室作、收发室作和组装活动的所有机械和设备。“新闻出版物”一词是指每天或定期以平均间隔不超过三个月发行的任何出版物, 其中包含不同性质的报道, 例如政治、社会、文化、体育、道德、宗教或一般公共利益主题, 以及广告增刊和最终与此类出版物一起分发或部分分发的任何其他印刷品。

(二) 就本款而言, 机械和设备不包括以下任何一项:

(AAA) 建筑物及其结构部件, 除非建筑物或结构部件与其容纳或支撑的机械和设备密切相关, 以至于在更换机械和设备时可以预期更换建筑物或结构部件。

(bbb) 供暖、通风和空调系统, 除非它们的安装是满足制造过程要求所必需的, 即使该系统可能为员工提供附带的舒适或在微不足道的非生产活动中服务。

(ccc) 在制造过程开始之前或制造过程完成后用于运输原材料或制成品的有形动产。

(ddd) 在制造过程开始之前或制造过程完成后用于储存原材料或制成品的有形动产。

(bb) “制造商”是指:

(I) 本款所定义的主要活动是制造业, 并由路易斯安那州劳动力委员会分配农业、林业、渔业和狩猎部门 11、制造业部门 31-33、信息部门 511110 (2002 年存在) 内的北美工业分类系统代码, 或行业代码 423930 作为从事制造活动的可回收材料商业批发商的人, 其中必须包括由税务局长确定的粉碎设施。

(II) 主要活动为制造业且无需为失业保险目的向路易斯安那州劳动力委员会登记, 但在农业、林业、渔业和狩猎部门 11、制造业部门 31-33、信息部门 511110 中被分配北美工业分类系统代码的人, 因为它们存在于 2002 年, 路易斯安那州税务局根据联邦所得税数据确定, 如果他被要求在路易斯安那州劳动力委员会注册以获得失业保险。

(cc) “制造”是指将原材料经过一系列步骤，使原材料的成分或物理性质发生变化，以制造一种新的、不同的有形个人财产，并将其出售给另一人。制造从原材料到达涉及改变材料形式的第一台机器或设备开始，到制造将材料改变为其完成形式的点结束。将材料放入容器、包装或包装中，然后出售给最终消费者是这一制造过程的一部分。就本款而言，制造不包括以下任何一项：

(一) 重新包装或重新分发。

(II) 零售商在零售业的常规过程中烹制或配制食品。

(三) 有形动产的保管。

(四) 将有形动产交付到工厂或从工厂交付。

(V) 将有形动产运入或运出工厂内的仓库。

(VI) 对最终材料进行分类、包装或收缩包装等作，以便于运输和运输。

(dd) “农业目的制造”是指食品和纤维的生产、加工和储存以及木材的生产、加工和储存。

(ee) “工厂设施”是指在一个或多个地点进行有形动产产品的制造（截至 2002 年北美工业分类系统第 11 和第 31-33 部分）的设施。

(ff) “直接使用”是指在实际制造过程中使用或用于农业目的的制造。

(iii) 在收到税务局长出具的排除证明之前，任何人无权购买、使用、租赁或出租此处定义的机器或设备，而无需缴纳 RS 47: 302、321 和 331 规定的税款，证明他是此处定义的制造商。

(iv) 特此授权税务局长通过规则和条例，以管理本款规定的排除情况。

(j) 就国家根据 RS 47: 302、321 和 331 征收的销售税和使用税而言，从 2007 年 7 月 1 日及以后开始，纸张或木制品制造设施购买或使用的电力或能源或天然气的“成本价”不应包括任何此类成本。

(十) (i) 为了征收国家根据 RS 47: 302、321 和 331 征收的销售和使用税，对制造过程中消耗的有形财产（例如保险丝、皮带、毛毡、电线、传送带、润滑油和机油）的成本价征税以及制造机械和设备维修和保养成本价的税款应减免如下：

(aa) 从 2010 年 7 月 1 日开始到 2011 年 6 月 30 日结束期间，成本价的州销售和使用税应减少 25%。

(二) 从 2011 年 7 月 1 日开始到 2012 年 6 月 30 日结束期间，成本价的州销售和使用税应减少 50%。

(cc) 从 2012 年 7 月 1 日开始到 2013 年 6 月 30 日结束期间，成本价的州销售和使用税应减少 75%。

(dd) 对于 2013 年 7 月 1 日及之后开始的所有期间，成本价的州销售和使用税应减少 100%。

(ii) 就本款而言，“制造商”是指主要活动为制造业，并根据 2007 年北美行业分类系统，根据 3211 至 3222 或 113310 的美国人口普查被分配行业组指定的人。

(4) “经销商”包括制造或生产有形动产以零售出售、使用、消费或分销，或用于在征税管辖区使用或消费的存储的每个人。“经销商”进一步定义为：

(a) 从任何其他州、外国或其他征税管辖区进口或安排进口有形动产以零售、使用、消费或分销，或用于在征税管辖区使用或消费的储存的任何人。

(b) 零售出售、要约零售出售、或拥有零售出售、消费、分销或储存本协议所定义的有形动产的任何人。

(c) 在征税管辖区零售、使用、消费、分发或储存以供使用或消费的有形动产，并且无法证明本章征收的税款已就零售销售、使用、消费、分配或储存所述有形动产缴纳的任何人。

(四) (i) 以对价出租或出租有形动产，允许使用或占有上述财产而不转让其所有权的任何人。

(ii) 但是，向客户出租或出租有形动产的人，如果向该人提供信息，表明他们只能在国家领土范围之外的离岸使用该财产，则不得包括在“经销商”一词中，以征收国家的租金或租赁税，全州范围内的政治分区，以及此类租赁或租赁合同上的其他政治分区。就本项目而言，“使用”是指财产的运营或功能用途，而不是与其拥有相关的其他用途，例如运输、维护和修理。本项的意图是，此类人的客户应将此类财产租赁或租赁的任何应缴税款直接汇给他们应缴纳的州和地方税务机构。

(e) 作为有形动产的承租人或承租人，并向该财产的所有者支付使用或占有该财产的对价而未取得其所有权的任何人。

(六) (i) 销售或提供根据本章应纳税的任何服务的任何人。

(ii) 根据路易斯安那州立法机关在 2016 年例会期间颁布的指导方针，任何人参与收取临时客人需要支付的金额，作为 RS 47: 301 (6) (a) (ii) 中规定的居住地点的条件。

(iii) 就本章而言，经销商不得包括按月租赁公寓或单户住宅的人。

(g) 本法中使用的任何人购买或接受本章规定的任何应纳税服务。

(h) 在征税管辖区从事业务的任何人。“在征税管辖区从事业务”是指并包括以下任何业务交易方法：直接、间接或通过子公司、办公室、分销行、销售行、仓库或其他营业场所维持，或通过让代理人、推销员或律师在卖方或其子公司的授权下在征税管辖区内经营，无论该营业地点是否，代理人、推销员或律师永久或临时位于该税务管辖区，或该卖方或子公司是否有资格在该税务管辖区开展业务，或向该税务管辖区交付有形动产的任何人，而不是通过共同承运人或合同承运人。

(i) 任何人以零售方式将任何有形动产出售给自动售货机经营者，以便通过投币式自动售货机转售。

(j) 任何人使用该入拥有或经营的车辆向征税管辖区交付有形动产。

(k) “经销商”一词不应包括用于货运或客运目的的铁路机车车辆的出租人。但是，“经销商”一词应包括此类财产的承租人，但铁路公司或铁路公司除外，此类承租人应负责征收和支付所有州和地方销售和使用税。

(l) 被 2020 年法案第 216 号第 2 款废除，生效。2020 年 7 月 1 日。

(米) (i) 任何出售交付到路易斯安那州的有形动产、以电子方式转让的产品或服务，并且在路易斯安那州没有实际存在的人，如果该人在上一个或本日历年度交付到路易斯安那州的销售总收入超过十万美元来自有形动产的销售，以电子方式转让的产品或服务。

(ii) 在路易斯安那州没有实际存在的人可以自愿注册并收取州和地方销售税和使用税作为经销商，即使他们不符合本款第 (i) 项中规定的标准。

(n) (i) 运营、维护或促进点对点车辆共享计划并收取作为车辆共享计划协议的一部分需要支付的任何金额的任何入，据此，共享车辆所有者将共享车辆租赁或出租给共享车辆司机在本州。

(二) 为本款之目的，应适用下列定义：

(aa) “点对点车辆共享”是指车主以外的人通过点对点汽车共享计划授权使用车辆。

(bb) “点对点车辆共享计划”是指将共享车辆所有者与共享车辆驾驶员联系起来，以实现车辆共享以进行财务考虑的商业平台。

(cc) “共享车辆”是指可通过点对点车辆共享计划共享的车辆。

(dd) “共享车辆驾驶员”是指根据车辆共享计划协议，共享车辆所有者授权驾驶共享车辆的人。

(ee) “共享车辆所有者”是指通过点对点车辆共享计划可供共享车辆驾驶员共享的共享车辆的注册所有者或注册所有者指定的个人或实体。

(ff) “车辆共享计划协议”是指适用于共享车辆所有者和共享车辆驾驶员的条款和条件，这些条款和条件通过点对点车辆共享计划管理共享车辆的使用。

(5) “总销售额”系指有形动产所有零售额的总和，除本章规定外，不扣除任何种类或性质的任何扣除。

(6) (a) “酒店”是指并包括从事为临时客人提供卧室、小屋或小屋业务的任何机构或个人，其中此类场所包括位于以下任何地点的卧室、小屋或小屋：

(i) 单一营业地点。

(ii) 住宅地点，包括但不限于用作住宅的房屋、公寓、公寓、营地、小屋或其他建筑结构。

(iii) 就本章而言，酒店不是指或包括按月租赁公寓或单户住宅的任何机构或个人。

(b) 就本州所有税务机关的销售税和使用税而言，此处定义的“酒店”一词不应包括由根据《国内税收法》第 501 (a) 条免征联邦所得税的非营利组织拥有和经营的营地和度假设施，作为《国内税收法》第 501 (c) (3) 条中描述的组织，前提是来自组织财产的净收入用于完全符合非营利组织的目的。但是，就本款而言，“酒店”一词应包括营地和静修设施，这些设施应向未参加拥有和经营营地和静修设施的非营利组织的活动或根据《国内税收法》第 501 (a) 条作为第 501 (c) (3) 条中描述的组织免征联邦所得税的其他非营利组织的临时客人出售房间或其他住宿。《国内税收法》。立法机关的意图是向那些仅在此类设施购买住宿的人征收房间的陈设税。

(c) 就本州所有税务机关的销售税和使用税而言，此处定义的“酒店”一词不应包括由《国内税收法》第 501 (c) (3) 条所述的非营利组织经营的临时住宿设施，前提是该设施专门用于临时住房，在不超过三十天的期限内，该组织确定在经济上无能力在本款 (a) 项定义的设施中住宿的无家可归的临时人员，并进一步规定这些人的住宿费每天不超过 20 美元。

(7) (a) “租赁或出租”系指租赁或出租有形动产，以及承租人或承租人以对价占有或使用该财产，而不转让此种财产的所有权。就汽车租赁或租赁而言，“租赁”是指租赁汽车以及承租人以对价占有或使用汽车，而无需转让此类财产的所有权一百八十天或更长时间。“租赁”系指租赁汽车，以及承租人以代价占有或使用汽车，而该财产的所有权不转让少于一百八十天。

(b) 仅就根据 **RS 47: 302、321 和 331** 征收的州销售税和使用税而言，本文定义的“租赁或租赁”一词不应指或包括为重新租赁或重新租赁套管工具和管道、钻杆、油管、压缩机、储罐、泵、动力装置、与石油、天然气、硫磺或其他矿井的作、钻井、完井或返工有关的其他钻井或相关设备。

(c) 本文所定义的“租赁或租赁”一词不是指或包括用于履行与美国海军部签订的美国海军舰艇建造或大修合同的财产租赁或租赁。

(d) 仅就根据 **RS 47: 302、321 和 331** 征收的州销售税和使用税而言，此处定义的“租赁或租赁”一词不应指由位于路易斯安那州的通勤航空公司租赁或租赁飞机或飞机设备。

(e) 就州和政治分区销售和使用税而言，本文定义的“租赁或租赁”一词不应指租赁或租赁免费医院运营合理必要的物品，包括但不限于用品和设备。

(f) 就州和政治分区销售和使用税而言，“租赁或租赁”不是指经批准的教区和私立中小学租赁或租赁用于课堂教学的教育材料或设备，这些学校符合多德·布鲁姆菲尔德判决和《国内税收法》第 **501 (c) (3)** 条的法院命令，仅限于书籍、练习册、计算机、计算机软件、电影、视频和录音带。

(g) 就州和政治分区销售和使用税而言，“租赁或租赁”不是指向路易斯安那州男孩州和路易斯安那州女孩州租赁或出租有形动产，这些财产被此类组织用于其青年教育和公共服务计划。

(h) 就州和政治分区销售和使用税而言，“租赁或租赁”一词不应指或包括由 **RS 32: 1252 (35)** 中定义的持牌机动车经销商或 **RS 32: 1252 (24)** 中定义的车辆制造商租赁或租赁机动车辆，用于向其客户提供此类租赁或租赁的机动车辆，以履行与购买机动车辆相关的保修协议项下的义务，或者当适用的保修已失效并且租赁或租赁的机动车辆免费提供给客户时。

(i) 就地方政府部门、学校董事会和其他边界与州边界不一致的政治部门征收和征收的销售税和使用税而言，如果此类租赁或租赁是根据医疗保险的规定进行的，则个人的“租赁或租赁”不应意味着或包括有形动产的租赁或租赁。

(j) 仅就州根据 **RS 47: 302、321 和 331** 征收的销售税和使用税而言，“租赁或租赁”一词不应包括在本州使用或消费的制造机械和设备的租赁或租赁在本州用于制造、生产或提取未混合生物柴油。

(十) (i) 就州或州的任何政治分区征收的任何销售税、使用税或租赁税而言，“租赁或租赁”一词不应包括与操作员租赁或租赁起重机和相关设备。

(ii) 尽管有本款第 (i) 项的规定，与运营商租赁或租赁的起重机在路易斯安那州首次使用时仍受销售和使用税法的规定的约束。

(十) (i) 就国家根据 **RS 47: 302、321 和 331** 以及任何政治分区征收的销售税和使用税而言，“租赁或租赁”一词不适用于制造商生产的包装产品中使用的托盘的租赁或租赁。

(ii) 就本款而言，“制造商”一词是指主要活动为制造业的人，并且路易斯安那州劳动力委员会在 **2002** 年存在的制造业 **31-33** 中分配了北美工业分类系统代码。

(米) (i) 就任何销售税、使用税、租赁税或租赁税而言，“租赁或租赁”一词不应指或包括短期设备租赁经销商为重新租赁或重新租赁目的而租赁或租赁任何有形动产。

(ii) 就本款而言，“短期设备租赁经销商”是指其主要业务是短期租赁符合美国人口普查局公布的北美行业分类系统代码号 **532412** 和 **532310** 的有形动产的个人或实体。

(三) 就本款而言，“短期租赁”系指租用有形动产，租期少于三百六十五天，期限不定，或根据不限成员名额协议。

(8) (a) 除 (c) 项规定外，“人”包括任何个人、公司、合伙企业、联合冒险、协会、公司、遗产、信托、商业信托、接管人、辛迪加、本州、任何教区、城市和教区、市、区或其他政治分区或作为一个单位行事的任何委员会、机构、机构或其他团体或组合，以及复数和单数。

(b) 仅用于为租赁或租赁或购买有形个人财产或服务缴纳州销售税或使用税，“人”不应包括作为路易斯安那州独立学院和大学协会成员的地区认可的独立高等教育机构，如果此类租赁、租赁或购买与该机构的教育使命直接相关。但是，如果销售没有以其他方式豁免，则“人”一词应包括该机构，以便为该机构缴纳销售税。

(三) (i) 为缴纳州销售和使用税以及任何政治分区征收的销售和使用税，“人”不应包括本州、任何教区、市和教区、市、区或其他政治分区，或本州或其政治分区的任何机构、委员会、委员会或机构。

(ii) 根据任何政治分区要求提供豁免识别号，税务局应颁发该号码。秘书得依行政程序法颁布规章，以执行本项之规定。

(四) (i) 为了缴纳州销售和使用税以及任何政治分区征收的销售和使用税，“人”一词不应包括美国国税局认可有权根据《美国国内税收法》第 **501 (c) (3)** 条获得豁免的教堂或犹太教堂。

(ii) 税务局长应颁布规则和条例，定义“教堂”和“犹太教堂”一词，以进行此排除。这些定义应与美国国税局在确定符合联邦所得税资格的组织时制定的标准一致。

(iii) 在获得税务部部长的授权证书之前，任何教堂或犹太教堂均不得要求豁免或排除州销售和使用税或任何政治分区征收的销售和使用税。秘书应制定此类证书的申请。证书应免费颁发给符合条件的机构。

(iv) 本款授权的销售和使用税的豁免仅适用于购买用于宗教教学课程的圣经、歌曲集或文献。

(戊) (i) 为缴纳州销售和使用税以及任何政治分区征收的销售和使用税，“人”一词不应包括穷人小姐妹会。

(ii) 税务部部长应为此排除目的颁布规则和条例。这些定义应与美国国税局在确定联邦所得税免税地位时制定的标准一致。

(iii) 穷人小姐妹会的任何成员在获得税务部部长的授权证书之前，不得要求豁免或排除州销售和使用税或任何政治分区征收的销售和使用税。秘书应制定此类证书的申请。证书应免费颁发给符合条件的实体。

(六) (i) 为了缴纳本州和与州边界相同的任何政治分区征收的销售税和使用税，“人”一词不应包括销售捐赠商品并将其收入的 75% 或更多用于直接雇用或培训残疾人或工作场所弱势群体的非营利实体。

(二) 秘书应颁布为实施本款而使用排除证书的规则和条例。每个选择使用本款规定的排除的非营利实体应每年申请排除证书。税务局授予的任何排除证明的有效期为一年。

(iii) 秘书应为非营利实体提供表格，以申请排除证明。

(9) “买方”是指并包括根据本章规定的应纳税交易获得或接受任何有形动产或获得任何有形动产的特权，或获得任何服务的任何人。

(10) (一) (i) 仅就征收州销售和使用税而言，“零售”或“零售销售”是指出于除作为有形动产转售或以公平交易租赁汽车以外的任何目的向消费者或任何其他人出售的行为，并应指并包括所有此类交易，如部长，经调查，发现以代替销售;但公平交易中转售或租赁汽车的销售必须严格遵守规章制度。经销商为转售、租赁汽车而进行销售，不严格遵守规章制度的，应当自行承担并缴纳税款。

(ii) 仅出于征收政治部门或学校董事会征收的销售和使用税的目的，“零售”或“零售销售”是指出于任何目的向消费者或任何其他人出售，但以有形个人财产的形式转售，或转售本节第 (14) 款中定义的服务，前提是该服务的零售须遵守本州的销售税，并应指并包括征收员经调查后发现代替销售的所有此类交易;但转售销售必须严格遵守规章制度。经销商为转售而进行销售，不严格遵守规章制度的，应自行承担并缴纳税款。当地收税人应接受税务局签发的转售证书，前提是纳税人在州证书上注明其主要营业地点的教区和当地销售税帐

号。但是，在经销商与经销商之间的教区内交易的情况下，收税员可能会要求使用当地豁免证书代替州证书。出于此类目的，该部门应在其转售证书上包含此类信息。

（iii）“零售销售”或“零售销售”，用于国家对 1991 年 1 月 1 日或之后发生的涉及汽车租赁销售的交易征收的销售税和使用税，以及政治分区对 1996 年 7 月 1 日或之后发生的此类交易征收的销售税和使用税，以及对涉及租赁或出租有形动产的交易征收的州销售税和使用税，但汽车除外，发生在或汽车上或汽车除外 1991 年 7 月 1 日之后，指出于任何目的向消费者或任何其他人出售，但作为有形动产转售，或以有形动产的形式进行公平交易的租赁或出租，并应指并包括所有此类交易，如秘书在调查后，发现代替销售；但转售、租赁或公平交易中的出租销售必须严格遵守规则和条例。经销商为转售、出租、出租而进行销售，不严格遵守规章制度的，应当自行承担并缴纳税款。在 1999 年 7 月 1 日开始至 2000 年 6 月 30 日止期间，为征收国家任何政治分区所征收的税款，“零售”或“零售销售”一词不应包括出售的任何有形动产销售价格的四分之一，以便以有形动产的形式以公平交易形式出租或出租。就征收国家任何政治分区征收的税款而言，从 2000 年 7 月 1 日开始，到 2001 年 6 月 30 日结束的期间，“零售销售”或“零售销售”一词不应包括出售的任何有形动产销售价格的一半，以便以有形动产的形式以公平交易形式出租或出租。就征收国家任何政治分区征收的税款而言，从 2001 年 7 月 1 日开始到 2002 年 6 月 30 日结束的期间，“零售销售”或“零售销售”一词不应包括任何有形动产销售价格的四分之三，该有形动产的销售价格为以有形动产的形式以公平交易形式出租或出租。自 2002 年 7 月 1 日起，为了征收该州任何政治分区征收的税款，“零售销售”或“零售销售”一词不应包括出售任何有形动产，以便以有形动产的形式在公平交易中出租或出租。

（四）“零售”或“零售销售”，用于国家对 1991 年 1 月 1 日之前发生的涉及销售租赁汽车的交易征收的销售税和使用税，以及政治分区对 1996 年 7 月 1 日之前发生的此类交易征收的销售税和使用税，以及对 1991 年 7 月 1 日之前发生的涉及租赁或出租汽车以外的有形动产的交易征收的销售税和使用税，以及政治分区征收的地方销售税和使用税，但涉及 1996 年 7 月 1 日或之后销售汽车租赁的交易除外，是指出于以有形动产形式转售以外的任何目的向消费者或任何其他人出售的销售税，并应指并包括部长经调查后发现代替销售的所有此类交易；但转售销售必须严格遵守规则和条例。任何经销商进行转售销售，如果不严格遵守规则和条例，则应自行承担并缴纳税款。但是，尽管有相反的法律规定，任何政治分区均可通过法令采用本款第（三）项规定的“零售销售”或“零售销售”的定义，以征收其销售和使用税。

（v）2006 年 6 月 30 日无效。见 2002 年法令，第 1 例，第 3 号。

（vi）仅出于支付州销售和使用税的目的，在 2007 年 1 月 1 日之前，“零售销售”一词不包括电影制作公司与电影拍摄或制作有关的购买，该电影制作公司已根据本标题副标题第 12 章（也称为“路易斯安那州电影激励法”）的规定免除州销售和使用税的缴纳。如果确定根据第 12 章免除州销售和使用税的电影制作公司未能满足此类减免的条件，则该排除应追溯撤销。

（二）（i）仅就国家征收的销售税和使用税而言，将有形动产出售给通过投币式自动售货机购买该财产进行转售的经销商应被视为“零售销售”，但须缴纳此类税。经销商随后通过投币式自动售货机转售房产不应被视为“零售销售”。

（二）仅就政治分区征收的销售税和使用税而言，“零售销售”一词应包括经销商通过投币式自动售货机出售有形动产。

（三）（一）（aa）“零售销售”一词不包括在满足本分项（I）分项中所有标准的情况下，销售用于进一步加工成零售出售的有形动产物品的材料。

（一）（AAA）原材料成为最终产品的可识别和可识别的组成部分。

（bbb）原材料对最终产品有利。

（ccc）原材料是用于进一步加工的材料，因此，购买原材料是为了包含在最终产品中。

（二）就本分项而言，“零售销售”一词不应包括购买用于生产农业、造林或水产养殖产品的原材料。

（三）（AAA）如果材料被进一步加工成副产品进行销售，则此类购买材料不应被视为进一步加工的销售，应纳税。就本子项目而言，术语“副产品”是指以低于材料成本的销售价格出售的任何附带产品。

（bbb）如果副产品在本州零售销售，卖方已就材料成本缴纳销售税和使用税，哪些材料部分或全部用于副产品的制造，则应允许对卖方支付的税款进行抵免，金额等于卖方在应税零售销售中收取和汇出的销售税副产品。

（bb）仅就国家征收的销售税和使用税而言，天然气在被称为“直接还原铁工艺”的过程中用于铁生产时不是催化剂，并且被立法机关承认为进一步加工成零售出售的有形动产物品的材料。

（二）（aa）仅就国家征收的销售税和使用税而言，“零售销售”一词不包括氯碱制造工艺的电力销售。

（bb）“零售销售”一词不包括非从事此类业务的人单独或偶尔出售有形动产。

（d）“零售销售”一词不包括销售任何人体组织移植，其定义应包括从一个人移植到另一个受体的所有人体器官、骨骼、皮肤、角膜、血液或血液制品。

（e）“零售销售”一词不包括销售原材料农产品，包括但不限于饲料、种子和肥料，用于准备、整理、制造或生产 RS 47: 301（30）中定义的商业农民为市场准备、整理、制造或生产作物或动物。

(f) 尽管有任何其他相反的法律，为了征收任何政治分区的销售和使用税，受《车辆登记执照税法》（**R.S. 47: 451** 及以下）约束的车辆的销售应被视为“零售”或“零售销售”：

(i) 如果车辆是为私人用途而购买的，则在购买者主要住所的政治分区，或

(ii) 在企业主要地点的政治分区中，如果车辆是为商业用途而购买的，除非为商业用途而购买的车辆在该政治分区之外被转让、停放和使用，在这种情况下，该销售应被视为“零售”或“零售销售”在车辆被转让的政治分区中，车库，并使用。

(g) “零售销售”一词不包括打算将来出售给美国政府或其机构的有形动产的销售，如果这种财产的所有权在将该财产纳入最终产品之前转让给美国政府或其机构。

(h) “零售销售”一词不包括国会特许的青年服务组织销售食品。

(i) “零售销售”一词不包括购买新校车或车龄不到五年的二手校车，如果该校车专门用于公立小学或中学、公立学院或大学运营的公立小学或中学实验学校，或州中小学教育委员会批准的非公立中小学。在本款中，“校车”仅包括符合或超过州教育部制定的校车安全规范、在州中小学教育委员会指定的阴影下涂成国家校车镀铬，并从根据 **RS 32: 791** 或 **1254** 的规定获得许可的经销商处购买的校车。此排除适用于任何地方政治分区征收的所有销售税和使用税。

(j) “零售销售”一词不包括向食品银行出售有形个人财产，如 **RS 9: 2799** 所定义。

(k) “零售销售”一词不包括向位于路易斯安那州的通勤航空公司出售飞机或飞机设备或零件。

(l) 仅就根据 **RS 47: 302、321** 和 **331** 征收的州销售和使用税而言，“零售销售”一词不应包括污染控制装置或系统的销售。污染控制装置或系统是指经税务局和环境质量部批准并出售或租赁和使用或打算用于消除、预防、处理或减少路易斯安那州空气、水、地下水、噪音、固体废物或危险废物工业污染的体积或毒性或潜在危害的任何有形动产。就政治分区征收的任何销售和使用税而言，“零售销售”一词应包括污染控制装置或系统的销售。为了符合资格，污染控制装置或系统必须证明：由于安装设备或系统而导致污染的体积或毒性或潜在危害的净减少；或者安装是遵守联邦或州环境法律或法规所必需的。

(m) 就州或任何政治分区征收或征收的销售税和使用税而言，“零售销售”一词不应包括路易斯安那州制造或路易斯安那州组装的客机的销售，最多可容纳 8 人，如果在完成所有运输（包括买方的运输）后，飞机最终由买方在路易斯安那州境外接收。航空器最终接收地点应视为所有运输完成后航空器存放地。

(n) 就国家根据 **RS 47: 302、321** 和 **331** 征收的销售税和使用税以及任何政治分区征收的销售税和使用税而言，“零售销售”一词不应包括购买用于电力公司或工业制造用作可燃燃料

的颗粒纸废料的销售，在此状态下的固定位置进行加工、复合、再利用或生产过程，包括发电或工艺蒸汽。但是，除非买方签署了一份证明书，说明所购买的燃料是供本协议指定的专用途，否则不应排除此类销售。就本款而言，“颗粒纸废物”是指由废弃废纸制成的颗粒，这些废纸已被转移或从固体废物中去除，无法回收，并被润湿、挤出、切碎或配制成各种尺寸的致密颗粒，用作许可锅炉的补充燃料。

（o）就州或任何地方政府部门或学校董事会征收或征收的销售税和使用税而言，“零售销售”一词不应包括销售或购买真正的志愿者和公共消防部门用于消防的设备。

（p）就州和政治分区销售和使用税而言，“零售销售”一词不应包括销售物品，包括但不限于用品和设备，或销售本节规定的服务，这些物品对于免费医院的运营是合理必要的。

（q）就州和政治分区销售和使用税而言，“零售销售”一词不应包括：

（i）符合 **Dodd Brumfield** 判决和《国内税收法》第 **501（c）（3）** 条的法院命令的经批准的教区和私立中小学出售有形动产，或学校的学生、管理人员或教师或其他雇员，如果此类销售所得的钱减去与出售相关的合理和必要的费用，仅用于支持学校或其课程或课程。此排除不应解释为允许促销员或常规商业经销商通过使用学校、学校教职员工或学校设施向学生或其家人进行免税销售。

（ii）向符合 **Dodd Brumfield** 判决和《国内税收法》第 **501（c）（3）** 条的法院命令的经批准的教区和私立中小学出售用于课堂教学的教育材料或设备，仅限于书籍、练习册、计算机、计算机软件、电影、视频和录音带。

（r）就州和政治分区销售和使用税而言，“零售销售”一词不应包括向路易斯安那州男孩州和路易斯安那州女孩州出售有形个人财产，这些财产被此类组织用于其青年教育和公共服务计划。

（s）就国家或任何政治分区或其他征税实体征收的销售税和使用税而言，“零售销售”或“零售销售”一词不应包括为履行殡葬指导服务而收到、给予或支付的任何费用、费用、金钱或其他对价。就本款而言，“殡葬指导服务”是指殡仪馆的运营，或举例但不限于与葬礼管理、灵车或殡仪车的监督、尸体的清洁或包扎以进行埋葬，以及从死亡到将尸体运送到墓地、火葬场或其他代理机构进行处置为止，执行或监督与葬礼管理相关的任何服务或行为。但是，此类服务不应意味着或包括出售、租赁、出租或使用本节中定义的任何有形动产。

（t）就国家根据 **RS 47: 302、321 和 331** 征收的销售税和使用税以及任何政治分区征收的销售税和使用税而言，“零售销售”一词不应包括不隶属于电话服务提供商的广告公司转让电话簿的所有权或占有，如果电话簿将免费分发给接收者电话簿。

(u) 就地方政府部门、学校董事会和其他边界与州边界不一致的政治部门征收和征收的销售税和使用税而言，如果根据医疗保险的规定进行有形动产的销售，则个人的“零售销售”不应意味着或包括出售有形动产。

(v) 就国家根据 **RS 47: 302、321 和 331** 征收的销售税和使用税，以及任何政治分区征收的销售税和使用税而言，在经销商出售或以其他方式处置任何蜂窝电话、PCS 或无线电话，或与此类电话和个人通信设备物理连接的任何电子配件的情况下，用于销售或使用移动电信服务，术语“零售”或“零售销售”是指并包括经销商向购买者出售或处置此类蜂窝电话、PCS 或无线电话、与此类电话和个人通信设备物理连接的任何电子配件，但不意味着或包括撤回、使用、分发、经销商对任何此类蜂窝电话、PCS 或无线电话、与此类电话物理连接的任何电子配件以及个人通信设备的消费、存储、捐赠或任何其他处置。

(w) 为了征收由国家任何政治分区征收或征收的销售税和使用税，如果经销商出售或以其他方式处置与销售或使用移动电信服务有关的任何移动电话、PCS 电话、无线电话或其他无线个人通信设备，或与任何此类电话或个人通信设备物理连接的任何电子附件，术语“零售”或“零售销售”应指并包括任何此类电话、其他个人通信设备或电子附件的销售或任何其他处置。

(x) 就州或与州边界相同的任何政治分区征收的销售税和使用税而言，“零售”或“零售销售”一词不应包括以下内容：

(i) 消费者出售或购买任何燃料或天然气，包括但不限于丁烷和丙烷，供消费者住宅使用。

(ii) 自 2008 年 7 月 1 日起，任何人出售或购买丁烷和丙烷。

(y) (i) 仅出于国家根据 **RS 47: 302、321 和 331** 征收的销售税和使用税的目的，“零售销售”一词不应包括销售在本州用于制造、生产或提取未混合生物柴油的制造机械和设备。

(ii) 本款中使用的以下词语和短语具有赋予它们的含义：

(aa) “制造机械和设备”是指作为生物柴油制造、生产或提取设施、工艺或设备项目的组成部分，使用或消费，或为使用或消费而持有的有形财产。只有当此类财产直接在制造、生产或提取过程中使用或消费，或者是此类财产的一部分、物理依附于此类财产或以其他方式直接与此类财产相关联时，该财产才应被视为此类生物柴油制造、生产或提取设施、工艺或设备项目的组成部分。为正确安装、作、维护直接导致此类制造、生产或开采的财产而合理必要的财产，应被视为与该财产直接相关。

(bb) “未混合生物柴油”是指由源自植物油或动物脂肪的长链脂肪酸的单烷基酯组成的燃料，指定为 **B100**，并符合美国试验与材料学会 **D 6751 (ATDM D 6751)** 中规定的定义要

求，在此类燃料与石油基柴油燃料混合之前。

(z) 被 2016 年法案第 1 例第 26 号第 1 款废除。

(aa) (i) 就州或州的任何政治分区征收或征收的销售税和使用税而言，“零售销售”一词不应包括向根据《国内税收法》第 501 (c) (3) 条免征联邦税收的非营利组织销售玩具，如果购买组织的唯一目的是向未成年人捐赠玩具，并且玩具是：事实上，捐赠了。

(二) 如果捐赠旨在最终向组织的发起人或与该组织签订合同提供服务或设备或两者兼而有之的任何个人带来利润，则本分段规定的排除不适用。

(iii) 应根据政治分区的秘书或税务员规定的条例，从其处获得排除证书，以便非营利组织有资格获得本分段规定的排除。

(bb) 就国家根据 RS 47: 302、321 和 331 征收或征收的销售税和使用税而言，术语“零售”和“零售销售”不应包括在提供天然气储存服务或运营天然气储存设施时持有、使用或消费的天然气销售。

(cc) 就州或州的任何政治分区征收的销售和使用税而言，术语“零售”或“零售销售”不应指或包括由美国教育部认可并获得董事会许可的国家或地区委员会认可的私立高等教育学位授予机构购买教科书和课程相关软件，当以下所有条件适用时，哪个机构的主要地点位于该州并仅提供在线教学：

(i) 从本州以外的供应商处购买然后导入本州时，教科书和课程相关软件实际上不在本州。

(ii) 学生第一次使用教科书和课程相关软件发生在本州之外。

(iii) 教科书和课程相关软件免费提供给学生。

(dd) 就国家征收或征收的销售税和使用税而言，“零售”或“零售销售”一词不应包括参与全国学校午餐和学校早餐计划的非公立中小学为学校午餐或早餐计划购买食品，或为非公立中小学学生提供服务并参加全国学校午餐和学校早餐计划的非营利公司购买食品。

(ee) (i) 仅出于征收根据 RS 47: 302、321 和 331 征收的州销售和使用税的目的，术语“零售”和“零售销售”不应包括任何防风百叶窗装置的销售。

(ii) 在本款中，“防风百叶窗装置”是指专门为防止暴风雨损坏窗户而制造、评级和销售的材料和产品。

(iii) 税务局长应与保险部协商，根据《行政程序法》颁布执行本款规定所需的规则和条例。

(ff) 就州或州的任何政治分区征收的销售税而言，“零售”或“零售销售”一词不应包括路易斯安那州军事部在军事部拥有或经营的设施或其他财产上出售有形动产。

(gg) 就州根据 RS 47: 302、321 和 331 或州的任何政治分区征收的销售税和使用税而言，“零售销售”一词不应包括销售人为二氧化碳，用于能源和自然资源部保护办公室助理部长根据 RS 47: 633.4 批准的合格三级回收项目。

(hh) 就州政府根据 RS 47: 302、321 和 331 或任何其他政治分区征收的销售税和使用税而言，“零售销售”一词不应包括在提供路易斯安那州遗产、文化、手工艺、艺术、食品和音乐的活动中出售有形动产，该活动由根据《国内税收法》第 501 (c) (3) 条免税的国内非营利组织赞助。本款的规定仅适用于至少持续七天但不超过十二天且在活动期间五年年平均出席人数至少为三十万人的活动。为了确定五年的年平均出勤率，计算应包括最近五年中每年的总出勤率。本款的规定仅适用于活动主办方的销售。

(ii) 就州或州的任何政治分区征收的销售和使用税而言，“零售”或“零售销售”一词不应包括临床诊断为患有 RS 40: 1046 中定义的衰弱性疾病的患者推荐用于治疗的大麻。

(11) “零售商”是指并包括从事在本州零售或分销、使用或消费或储存业务的每个人。

(12) “销售”是指以任何方式或任何手段以有形个人财产的所有权或占有权或占有权或两者兼而有之、交换、交换、有条件或其他方式，以换取有形个人财产，以换取对价，包括为直接或间接提供制造工作中使用的材料的消费者制造有形个人财产，以及家具，准备或提供在提供、准备或提供此类有形动产的人的场所内消耗的任何有形动产，以换取对价。财产占有权转让但卖方保留所有权作为支付价款担保的交易应被视为出售。

(13) (a) “销售价格”系指出售有形动产的总金额，减去任何交易物品的市场价值，包括任何服务，但融资服务除外，这些物品是销售的一部分，以货币或其他方式支付，包括所用材料成本、劳动力或服务成本，不超过法定利率的融资成本和不超过融资金额百分之六的服务费和损失除外；但销售允许和收取的现金折扣不应包括在内，销售价格也不应包括安装、应用、改造或修理所售财产所提供的劳动力或服务的金额。

(b) “销售价格”一词不应包括任何新车的供应商或制造商指定为现金折扣或回扣的任何金额，需缴纳机动车牌照税。就本段而言，“回扣”是指供应商或制造商提供的从车辆所列零售价中扣除的任何金额。

(c) “销售价格”不应包括用于家禽生产的新农设备销售价格的前五万美元。

(d) 尽管有任何其他相反的法律规定，就州和政治分区销售和使用税而言，炼油厂天然气的“销售价格”，除原料外，最终未由拥有本节第 (18) (d) 款规定的炼油厂天然气生产设施的人作为能源消费，但出售给他人，无论是零售还是批发，应为每千立方 52 美分的费用 t

乘以分数，其分子应为上一个日历年 12 月 1 日一桶西得克萨斯中质原油的公布价格，其分母应为 29 美元，并进一步规定，该销售价格应为州和任何政治分区根据任何征收和征收销售税或使用税的权力或授予的任何政治分区对炼油厂天然气设定的最高价值，并且此类销售应纳税。

(e) “销售价格”一词仅用于根据 RS 47: 302、321 和 331 及其政治分区征收的州销售和使用税，应排除制造商为降低而直接向制造商产品经销商支付的任何金额，并且实际上导致该产品的零售“销售价格”等同降低。此排除不适用于经销商从购买者那里接受的作为“销售价格”的一部分付款的制造商优惠券的价值，并且经销商可以通过制造商或其代理商兑换。此类优惠券的价值被视为通过使用优惠券购买的产品的“销售价格”的一部分。

(f) “销售价格”一词不包括为履行本节第 (10) (s) 款所定义的殡葬指导服务而收到、给予或支付的任何费用、费用、金钱或其他对价。

(g) 仅出于征收根据 RS 47: 302、321 和 331 以及该州所有其他税务机关征收的州销售和使用税的目的，在经销商零售任何蜂窝电话、PCS 或无线电话、与此类电话物理连接的任何电子配件以及用于销售或使用移动电信服务的个人通信设备的情况下，根据 R.S. 47: 301 (10) (v) 的定义，“销售价格”一词应仅指并仅包括经销商从买方处实际收到的每部此类蜂窝电话、PCS 或无线电话以及与此类电话和个人通信设备物理连接的任何电子配件的金额（如有），但不包括 (i) 经销商从买方处收到的用于提供移动电信服务的任何金额，或 (ii) 经销商因销售蜂窝电话、PCS 或无线电话、与此类电话和个人通信设备物理连接的任何电子配件而从购买者以外的任何来源收到的任何佣金、费用、回扣或其他金额。

(h) 仅用于州根据 RS 47: 302、321 和 331 征收的州销售和使用税，以及该州所有其他税务机关对与销售或使用移动电信服务相关的任何蜂窝、PCS 或无线电话征收的州销售和使用税，如 RS 47: 301 (10) (v) 所定义，2002 年 1 月 1 日之后，“销售价格”一词应指并包括 (i) 经销商从购买者处实际收到的每部此类电话的金额，或 (ii) 向经销商收取此类电话成本的 25%，但不包括经销商从购买者那里收到的用于提供移动电信服务或任何佣金的任何金额，以较高者为准，经销商因电话销售或与电话销售有关而从购买者以外的任何来源收到的费用、回扣或其他金额。

(一) (i) 就向读者免费分发其新闻出版物并向无关第三方支付印刷此类新闻出版物费用的出版企业而言，“销售价格”一词仅指以下成本中的较小者：

(甲) 为印刷该等新闻刊物而支付给无关第三方的印刷费用，减去将新闻刊物从印刷商运送至出版业务的任何分项运费，以及任何纸张和墨水的分项费用。

(bb) 向经销商或分销商付款，作为分发新闻出版物的对价。

(ii) 本款规定的“销售价格”的定义应适用于该州所有税务机关征收的税款。

(j) 为了征收国家任何政治分区征收或征收的销售和使用税，对于任何零售或零售销售，用于销售或使用移动电信服务的任何移动电话、PCS 电话或无线电话，如 RS 47: 301

(10) (w) 所定义，或与任何此类电话或个人通信设备物理连接的任何电子附件，“销售价格”一词应指并包括以下较大者：(i) 经销商在零售或经销商向购买者零售时实际从购买者处收到的每部此类电话的金额（如有）、个人通讯设备或电子配件，或 (ii) 向经销商支付此类电话费用的 25%，但不包括经销商因提供移动电信服务而从买方处收到的任何金额，或经销商因销售电话而从购买者以外的任何来源收到的任何佣金、费用、回扣、激活费或其他金额。

(k) (i) 为了征收国家根据 RS 47: 302、321 和 331 征收的销售税，制造商购买的用于主要直接用于农业目的的实际制造或有形动产物品的实际制造过程的工厂设施的机器和设备的销售价格，在路易斯安那州的一个或多个固定地点最终出售给他人而不是供内部使用的，应减少如下：

(aa) 截至2005年6月30日期间，销售价格应降低5%。

(bb) 从2005年7月1日开始，到2006年6月30日结束期间，销售价格应降低19%。

(cc) 从2006年7月1日开始到2007年6月30日结束期间，销售价格应降低35%。

(dd) 从 2007 年 7 月 1 日开始到 2008 年 6 月 30 日结束期间，销售价格应降低 54%。

(ee) 从 2008 年 7 月 1 日开始到 2009 年 6 月 30 日结束期间，销售价格应降低 68%。

(ff) 对于 2009 年 7 月 1 日或之后开始的所有期间，销售价格应降低 100%。

(ii) 就本款而言，“机械和设备”、“制造商”、“制造”、“农业制造”、“工厂设施”和“直接使用”应具有与 RS 47: 301 (3) (i) (ii) 中定义的相同含义。

(iii) 在收到税务局部长出具的排除证明证明之前，任何人无权购买、使用、租赁或出租此处定义的机器或设备，而无需缴纳 RS 47: 302、321 和 331 规定的税款，证明他是此处定义的制造商。

(iv) 特此授权税务局部长通过规则和条例，以管理本款规定的排除情况。

(十) (i) 仅用于支付根据 RS 47: 302、321 和 331 征收的州销售和使用税以及任何政治分区征收的销售和使用税，“销售价格”一词不应包括由位于路易斯安那州的非营利性嘉年华组织出售给会员用于筹款目的并参加嘉年华组织赞助的游行的特色商品的价格。

(ii) 税务局部长应为此排除目的颁布规则和条例。

(iii) 在获得税务部部长的授权证书之前，任何在路易斯安那州境内并参加由嘉年华组织赞助的游行的非营利嘉年华组织均不得要求豁免或排除州销售和使用税或任何政治分区征收的销售和使用税。秘书应制定此类证书的申请。证书应免费颁发给符合条件的实体。

(m) 仅就国家根据 **RS 47: 302、321 和 331** 征收的销售税和使用税而言，从 **2007 年 7 月 1 日** 开始及其后出售供纸张或木制品制造设施使用的电力或能源或天然气的“销售价格”不应包括任何此类价格。

(14) “服务销售”是指并包括以下内容：

(a) 旅馆为卧室、小屋或小木屋提供家具。

(二) (一) (aa) 出售娱乐场所、学校、学院和大学以外的体育娱乐活动和娱乐活动的门票，以及提供会费、费用或其他对价进入俱乐部的特权或进入或使用娱乐、娱乐、体育或娱乐设施的特权。尽管本款有任何相反的规定，“服务销售”一词应包括以展示路易斯安那州音乐为主要目的并在 **2026 年 1 月 1 日** 或之后向公众开放的任何博物馆的门票销售。

(bb) “服务销售”一词不应包括非营利性、民间组织的会员费或会费，包括但不限于基督教青年协会、天主教青年组织和基督教女青年协会。

(ii) 娱乐场所不应包括“博物馆”，博物馆特此定义为公共或私人非营利机构，这些机构是永久组织的，主要是为了教育或审美目的，并使用专业人员进行以下所有作：

(aa) 拥有或使用有形物体，无论是有生命的还是无生命的。

(bb) 爱护这些物品。

(cc) 定期向公众展示。

(iii) 博物馆包括但不限于以下机构：

(aa) 与艺术、历史有关的博物馆，包括历史建筑、自然历史、科学和技术。

(bb) 水族馆和动物园。

(cc) 植物园和植物园。

(dd) 自然中心。

(ee) 天文馆。

(iv) 就该州所有税务机关的销售税和使用税而言，此处使用的“娱乐场所”一词不应包括由根据《国内税收法》第 **501 (a)** 条免征联邦所得税的非营利组织拥有和经营的露营和度假

设施，作为《国内税收法》第 501（c）（3）条中描述的组织，前提是来自该组织财产的净收入完全用于非营利组织的目的。

（c）汽车旅馆和停车场提供存储或停车特权。

（d）提供印刷或套印、平版印刷、多石版印刷、蓝印、照相或其他复制书面或图形材料的类似服务。

（e）提供洗衣、清洁、熨烫和染色服务，包括以延伸但不限于的方式，清洗和翻新衣服、毛皮、家具、地毯和地毯，以及提供衣物、毛皮和地毯的储存空间。该服务应在洗涤、清洁、压制或染色物品退回给客户的地点征税。

（f）提供冷藏空间，但根据保管安排提供的空间除外，以及提供为冷藏准备有形动产的服务，如果这种服务是与储存设施的运作有关的。

（庚）（一）（aa）提供有形个人财产的维修，包括但不限于汽车和其他车辆、电气和机械器具和设备、手表、珠宝、冰箱、收音机、鞋子以及办公电器和设备的维修和保养。

（bb）（I）就州和东费利西亚纳教区税务机关征收的销售税和使用税而言，当修理后的财产被（1）交付给公共承运人或美国邮政服务以在州外运输时，提供有形动产维修费用应排除在本款中定义的服务销售中，或（2）使用维修经销商自己的车辆或使用独立卡车司机在州外交付。然而，对于飞机，交付可能是最好的可用方式。此排除不适用于任何其他教区、市政当局或学校董事会征收的销售税和使用税。但是，任何其他教区、市或学校董事会可以将本款中定义的排除适用于任何此类教区、市或学校董事会征收的销售税或使用税。就本款而言，近海地区不应被视为另一个国家。

（二）就卡尔卡修教区税务机关征收的销售税和使用税而言，提供飞机维修的费用应不包括在本款所定义的服务销售中，前提是维修是在跑道至少一万英尺长的机场进行的，宽一百六十英尺，厚十四英寸。

（ii）就本款而言，有形动产应包括根据《路易斯安那州民法典》第 467 条的规定通过声明宣布不动产的机械、器具和设备，以及与《民法典》第 466 条所定义的永久附着在地面或其他结构中的土地、建筑物或其他结构分离的物品。

（三）（aa）就国家或其任何政治分区征收的销售税和使用税而言，服务销售不应包括用于修理、翻新或改装任何钻机或作为其组成部分的机械和设备的劳动力或材料、服务和用品的销售，这些钻机或机械和设备是其组成部分，专门用于在外大陆架水域勘探或开发国家领土范围之外的矿物。

（二）就本分项而言，“钻机”系指主要用于钻探、修井、干预或修复用于矿产勘探或开发的油井的任何单元或结构及其组成部分，“组成部分”系指钻机履行其矿产勘探或开发专有职能

所必需的任何机械或设备。

(iv) 就州及其政治部门征收的销售和使用税而言,“有形动产的修理和制造”不应包括固定翼或旋翼军用飞机或经过认证的运输类别飞机的表面处理、涂层和喷漆,只要该飞机的联邦航空管理局注册地址不在本州。

(h) “服务销售”一词不应包括根据与美国海军部签订的建造或大修美国海军舰艇的合同而采取的行动。

(i) 仅用于国家征收的销售和使用税,根据 **RS 47: 301.1** 的规定提供有偿的电信服务。禁止地方政治分区对 1990 年 7 月 1 日未生效的电信服务征收销售和使用税,但本款的规定不应被解释为禁止征收任何特许经营税、消费税、总收入税或类似税或评估,由路易斯安那州宪法第六条第 44 (2) 款所定义的州的任何政治分区征收或征收。

(j) 尽管有任何相反的法律规定,就州或任何地方政治分区的销售税或使用税而言,“服务销售”一词不应指或包括本节第 (10) (s) 款中定义的任何殡葬指导服务。经众议院筹款委员会和参议院收入和财政事务委员会批准,州税务局应制定税收计算公式。

(k) 仅出于州根据 **RS 47: 302、321 和 331** 征收的销售和使用税、边界与州边界相同的任何政治分区或任何其他政治分区的目的,“服务销售”一词不应指或包括与提供路易斯安那州遗产、文化、手工艺、艺术、食品和音乐的活动相关的入场费、门外入场费或停车费,该活动由根据《国内税收法》第 501 (c) (3) 条免税的国内非营利组织赞助。本款的规定仅适用于发生至少 7 天但不超过 12 天且在活动期间五年年平均出席人数至少为 30 万人的活动。为了确定五年的年平均出席人数,计算应包括最近五年中每年的年总出席人数。本款的规定仅适用于与活动相关的入场费、门外入场费或与活动相关的停车费,前提是这些费用和费用应支付给活动赞助商或为活动赞助商的利益支付。

(15) “存储”是指并包括在征税管辖区内保存或保留有形动产,用于在征税管辖区内使用或消费,或用于正常业务过程中零售销售以外的任何目的。

(16) (a) “有形动产”系指并包括可看、称重、测量、感觉或触摸,或以任何其他方式可感知的动产。

(b) “有形动产”一词不应包括:

(i) 股票、债券、票据或其他债务或证券。

(二) (aa) 铂金、金条或银条,仅根据其贵金属含量进行估价,无论是硬币还是锭形式。

(bb) 销售价格不超过一千美元的钱币。

(cc) 在全国、全州或多教区钱币贸易展上出售的钱币。

(三) 根据限制使用协议提供的专有地球物理调查信息或地球物理数据分析，即使以有形动产的形式转让。

(c) “有形动产”一词不应包括由有执照的机动车经销商在该车辆的适用保修期满后进行的车辆维修，并且免费向车主收取费用。为了评估本次交易的销售和使用税，不得对所提供的服务或维修中使用的零件进行估价。

(四) (i) 尽管有任何相反的法律规定，并且仅用于州销售税和使用税，任何预付费通话服务或预付费无线通话服务或两者的销售均应被视为有形动产的销售。

(ii) 如果销售发生在本州，则预付费通话服务和预付费无线通话服务应缴纳本章征收的税款。如果客户在供应商的营业地点实际购买了预付费通话服务或预付费无线通话服务，则销售被视为在供应商的营业地点进行。如果客户没有在供应商的营业地点实际购买服务，则预付费通话服务或预付费无线通话服务的销售将被视为在适用于销售的以下地点中的第一个地点进行：

(aa) 买家的送货地址（如果销售涉及发货）。

(bb) 客户的账单地址。

(抄送) 卖方知道的客户的任何其他地址。

(dd) 供应商的地址，或者，如果是预付费无线电话服务，则与移动电话号码相关的位置。

(e) “有形动产”一词不应包括书写在纸上、存储在磁性或光学介质上或通过电子设备传输的工作产品，如果此类工作产品是由根据 1950 年路易斯安那州修订法规第 37 章的规定获得许可或监管的任何人在正常业务过程中创造的，除非此类工作产品未经修改而复制以出售给多个购买者。此排除不适用于由计算机软件的创建、修改、更新或许可组成的工作产品。

(f) “有形个人财产”一词不应包括用于农业目的的牲畜的药品，但本款另有规定的除外。只有未包含在“有形个人财产”一词中的药品才应在路易斯安那州农业和林业部注册。用于农业目的的牲畜施用的传奇药物无需注册，但未经注册的传奇药物应为“有形个人财产”。

(庚) (i) 尽管有 R.S. 9: 1149.1 及以下条款的规定，但本款另有规定外，“有形动产”一词不应包括工厂建造的房屋。

(ii) 就本款而言，“工厂建造的房屋”是指在工厂中建造的一个或多个部分并具有底盘或集成车轮输送系统的住宅结构，该结构是：

(一个) 按照《美国法典》第 5402 篇第 42 条中定义的联邦建筑标准建造的结构。

(二) 按照路易斯安那州统一建筑规范建造的住宅结构。

(cc) 有或没有永久性地基的活动房屋、模块化房屋、移动房屋或住宅移动房屋，包括管道、供暖和电气系统。

(iii) “工厂建造的房屋”不应包括任何自行式休闲车或旅行拖车。

(iv) 适用于州或该州任何其他税务机关征收的销售税和使用税的“有形动产”一词应包括新工厂建造的房屋，用于经销商向消费者的初始销售，但仅限于零售价格的 46% 应被视为“有形动产”。此后，工厂建造房屋的每次后续转售均不应被视为“有形动产”。

(v) 这些交易应缴纳的销售税和使用税应在将建造的工厂交付给消费者的次月的次月 20 日之前支付给路易斯安那州公共安全和惩教部机动车辆办公室，以及机动车辆办公室要求的任何其他信息。

(八) (i) 仅出于征收由州或与州边界相同的任何政治分区征收的销售和使用税的目的，从 2002 年 7 月 1 日开始到 2003 年 6 月 30 日结束期间，“有形动产”一词不应包括定制计算机软件成本价的四分之一。

(ii) 仅出于征收州或与州边界同端的任何政治分区征收的销售和使用税的目的，从 2003 年 7 月 1 日开始到 2004 年 6 月 30 日结束期间，“有形动产”一词不应包括定制计算机软件成本价的一半。

(iii) 仅出于征收州或与州边界相同的任何政治分区征收的销售和使用税的目的，从 2004 年 7 月 1 日开始到 2005 年 6 月 30 日结束，“有形动产”一词不应包括定制计算机软件成本价的四分之三。

(iv) 仅出于征收州根据 RS 47: 302、321 和 331 或边界与州边界相同的任何政治分区征收的销售和使用税的目的，在 2005 年 7 月 1 日或之后开始的所有纳税期内，“有形个人财产”一词不应包括定制计算机软件。

(i) 仅出于征收根据 RS 47: 302、321 和 331 征收的州销售和使用税的目的，“有形个人财产”一词不应包括本节中定义的数字电视转换设备和数字无线电转换设备。

(一) “数字电视转换设备”应包括下列内容：

(aa) DTV 发射机和射频系统。

(bb) 传输线。

(cc) 数字电视天线。

(dd) 塔。

(ee) 现有塔结构升级。

(ff) 高级电视接收器 (STL 接收器)。

(gg) 解码器 (用于 NTSC 的数模转换器)。

(hh) 数字电视传输系统测试和监控。

(ii) 数字视频/音频主控切换器。

(jj) 模数转换。

(kk) 高清上变频器。

(ll) 高清旁路切换器。

(mm) 标清下变频器。

(nn) 高级电视发射机 (STL 发射机)。

(鸣) 先进的电视信号编码器。

(页) 数字电视传输监控。

(qq) 高清数字视频切换器和DVE。

(RR) 高清演播室摄像机。

(SS) 高清图形/图形生成器。

(TT) 高清视频监控。

(呃) 转换齿轮。

(vv) 高清录音机/播放器, 包括磁带、磁盘等。

(世界) 高清视频/音频信号路由器。

(xx) 高清视频/音频媒体服务器。

(yy) 用于节目内容的 MPEG 或 HDTV 数字接收器。

(zz) 高清录音机/播放器，包括磁带、磁盘等。

(AAA) 高清视频/音频媒体服务器和工作站。

(bbb) 数字 EAS 编码器/解码器。

(ccc) 高清摄像机，包括磁带、磁盘等。

(ddd) 先进的电视发射器，包括微波。

(二) “数字无线电转换设备”应包括以下内容：

(aa) IBOC发射器。

(bb) IBOC主通道和IBOC合路器。

(cc) IBOC 兼容天线。

(dd) 塔。

(ee) IBOC同轴旁路开关。

(ff) 数字 STL。

(gg) STL 氢式传输线。

(hh) STL 天线。

(ii) 数字控制台。

(jj) EAS 插入。

(kk) AES EBU 转换设备。

(ll) IBOL 传输测试和监控设备。

(mm) 数字处理器。

(iii) 本款授权的州销售和使用税豁免仅适用于持有根据 47 CFR 第 73 部分颁发的联邦通信委员会许可证的个人纳税人首次购买每个列举项目。在多个广播公司许可证下运营的个人纳税人应允许在每个许可证中购买每个列举项目一次。同一纳税人或许可证持有人随后购买任何列举项目的每次均需缴纳销售税和使用税。

(iv) 由 2005 年法案第 243 号第 1 款废除。2005 年 6 月 29 日。

(v) 在 1999 年 1 月 1 日之后但在本法生效日期之前购买了本款第 (i) 项或 (ii) 项中列举的任何物品的任何符合条件的纳税人，应有权从任何一年到期的州销售和使用税中获得抵免，金额等于购买该物品时支付的州销售和使用税。

(vi) 特此授权地方税务机关向持有根据 47 CFR 第 73 部分颁发的联邦通信委员会许可证并购买了本款第 (i) 或 (ii) 项中列出的任何设备的任何纳税人免除任何当地销售和使用税义务。地方税务机关还被授权为持有根据 47 CFR 第 73 部分颁发的联邦通信委员会许可证的纳税人为 1999 年 1 月 1 日之后但在 6 月 25 日之前购买的本款第 (i) 或 (ii) 项中列出的任何设备支付的地方销售税金额提供抵免，2002。

(vii) 在联邦通信委员会发布命令，要求许可证持有人根据 47 CFR 第 73 部分发布停止广播其模拟信号后，不得排除本款授权的州销售和使用税。

(八) 税务局应不迟于 2002 年 8 月 1 日通过实施本法所需的规则和条例。

(j) “有形动产”一词，用于缴纳该州所有税务机关征收的销售税和使用税，不应包括非营利性血库和非营利性采血中心直接用于血液采集、分离、治疗、检测和储存的材料。

(k) 就本州所有税务机关征收的销售税和使用税而言，“有形动产”一词不应包括非营利性血库和非营利性采血中心使用的单采试剂盒和白细胞减少过滤器。

(l) 就路易斯安那州、边界与该州边界相同的政治分区或该州所有政治分区征收的销售和使用税而言，无论土地所有权的性质如何，有形动产不应包括永久附着在土地上的其他建筑，这些建筑应被视为不动产。

(米) (i) 尽管有任何其他相反的法律规定，但仅就国家根据 RS 47: 302、321 和 331 征收的销售税和使用税而言，“有形动产”一词不应包括具有北美行业分类系统 (NAICS) 代码以 3361 开头的机动车辆制造商使用的机械和设备，或由具有 NAICS 代码 327213 的玻璃容器制造商提供。此排除应遵守本节第 (3) (i) (ii) 项的定义和要求。

(ii) 政治分区可以规定，根据本节的规定，对制造机械和设备的销售、成本、租赁或租赁价格免征销售和使用税，可以在通过或颁布时生效，或在一段时间内分阶段实施，或在一定时期或期限内有效，所有这些都按照提供豁免的文书、决议、投票或其他平权行动中规定的那样。

(iii) 尽管本节有任何其他规定，就本节而言，压缩模具工艺中的模具应被视为制造机械和设备。

(n) (i) 就征收州征收的销售税和使用税而言，“有形动产”一词不应包括位于该州境内的无线电台所有者购买的机器和设备，该无线电台已获得联邦通信委员会许可进行无线电广播，如果所有者是以下任一者：

(aa) 居住在该州的个人，拥有一家企业，其几乎所有资产都位于该州，其大部分工资都在该州支付。

(bb) 几乎所有资产都位于该州，其大部分工资都在该州支付的商业实体;前提是该商业实体不属于多州商业实体的所有或控制，或者不是多州商业实体的附属公司，并且不是由不在该州居住的个人拥有或控制的。

(ii) “无线电广播”是指通过电磁波进行的聲音传输，供公众直接接收声音。

(o) (i) 为了征收由州和与州边界相同的任何政治分区征收的销售和使用税，“有形动产”一词不应包括本节第 (3) (i) (ii) 项中定义并遵守本节第 (3) (i) (ii) 项要求的机器和设备，这些机器和设备由公共服务委员会或市议会监管的公用事业公司购买。新奥尔良。就本款而言，“公用事业”一词是指受公共服务委员会或新奥尔良市议会监管的人员，该人被分配了 2002 年存在的北美行业分类系统代码 22111，即发电。就本节第 (3) (i) (ii) 项而言，此类公用事业公司也应被视为“制造商”。

(ii) 就本款而言，边界与州边界不一致的政治分区可以规定对本节第 (3) (i) (ii) 项中定义并遵守本节第 (3) (i) (ii) 项要求的机器和设备的销售和使用税豁免，这些机器和设备由公共服务委员会或新奥尔良市议会监管的公用事业公司购买。

(p) 仅出于国家根据 RS 47: 302、321 和 331 或其任何政治分区征收的销售税和使用税的目的，“有形个人财产”一词不应包括报纸。

(q) 就州、任何全州税务机关或任何政治分区征收的销售税和使用税而言，“有形动产”一词不应包括在 2008 年 7 月 1 日颁布之前被视为不动产的任何财产，2008 年立法机关常会第 632 号法案。

(17) “越野车”是指为越野使用而制造的任何车辆，这些车辆已签发制造商的原产地声明，但不能颁发注册证书和在本州公共道路上行驶的许可证，因为在制造时车辆不符合 RS 32: 1301 至 1310 规定的安全要求。这包括仅由公共安全和惩教部颁发所有权的车辆、公共安全服务部门，例如全地形车以及休闲和运动车辆，但不包括用于农业目的的越野车辆、农用设备或重型建筑设备。

(18) (一) (i) 仅就征收州销售和使用税而言，“使用”是指并包括对与其所有权相关的有形动产行使任何权利或权力，但不包括在正常业务过程中零售出售该财产或捐赠给符合 RS 17: 236 中规定的定义的州内学校或公众或在以前在正常业务过程中购买转售的财产州公认的独立高等教育机构。“使用”一词不应包括购买、进口、消费、分销或储存在公平交易中租赁的汽车，“使用”一词也不包括向 RS 9: 2799 (B) 中定义的食品银行捐赠食品。

(ii) 就征收政治分区或学校董事会征收的销售和使用税而言,“使用”应指并包括对有形个人财产的所有权行使任何权利或权力,但不包括在正常业务过程中零售该财产或捐赠给符合 **RS 17: 236** 或之前在正常业务过程中购买转售的财产所在州的公立或公认的独立高等教育机构。“使用”一词不应包括向 **RS 9: 2799 (B)** 中定义的食品银行捐赠食品。

(三) “使用”一词,用于国家对**1991年1月1日**或之后的汽车租赁使用征收的销售税和使用税,以及政治分区对**1996年7月1日**或之后的此类使用征收的销售税和使用税,以及对**7月1日**或之后发生的汽车以外的有形动产的租赁或出租征收的州销售和使用税, **1991** 年,不应包括购买、进口、消费、分配或储存在公平交易中出租或出租的有形动产作为有形动产。在征收国家任何政治分区征收的税款时,从**1999年7月1日**开始到**2000年6月30日**结束期间,“使用”一词不应包括购买、进口、消费、分配或储存并以有形动产形式以公平交易方式出租或出租的任何有形动产成本价的四分之一。在征收国家任何政治分区征收的税款时,从**2000年7月1日**开始,到**2001年6月30日**结束,“使用”一词不应包括购买、进口、消费、分配或储存并以有形动产形式以公平交易形式租赁或出租的任何有形动产成本价的一半。在征收国家任何政治分区征收的税款时,从**2001年7月1日**开始到**2002年6月30日**结束期间,“使用”一词不应包括购买、进口、消费、分配或储存并以有形动产形式以公平交易形式租赁或出租的任何有形动产成本价的四分之三。自**2002年7月1日**起,为征收国家任何政治分区征收的税款,“使用”一词不应包括购买、进口、消费、分配或储存任何有形动产,这些有形动产将以有形动产的形式在公平交易中出租或出租。

(四) “使用”一词,用于国家对**1991年1月1日**之前租赁汽车的使用征收的销售税和使用税,以及政治分区对**1996年7月1日**之前的此类使用征收的销售税和使用税,以及对**7月1日**之前发生的汽车以外的有形动产的租赁或租赁征收的销售税和使用税, **1991** 年,就政治分区征收的地方销售税和使用税而言,除 **1996 年 7 月 1 日**或之后用于租赁汽车外,应包括购买、进口、消费、分配或储存有形动产,以公平交易形式作为有形动产租赁或出租。

(b) 尽管有任何其他相反的法律,但为了征收任何政治分区的销售和使用税,使用受《车辆登记执照税法》(**R.S. 47: 451** 及以下)约束的车辆应被视为“使用”:

(i) 如果车辆是为私人用途而购买的,则在购买者主要住所的政治分区,或

(ii) 在企业主要地点的政治分区,如果购买车辆用于商业用途,除非为商业用途而购买的车辆在该政治分区之外转让、停放和使用,在这种情况下,该用途应被视为在车辆被转让的政治分区中的用途,车库,并使用。

(c) 就州和政治分区销售和使用税而言,“使用”不应包括免费医院对免费医院运营合理必要的物品(包括但不限于用品和设备)行使任何权利或权力。

(四) (i) 尽管有任何其他相反的法律规定,除本款第 (iii) 项另有规定外,就州和政治分区销售和使用税而言,“使用”是指并包括对有形动产的所有权行使任何权利或权力,但不

应包括将有形动产进一步加工成有形动产的物品以供销售。

(ii) 除本款第 (iii) 项对炼油厂天然气的规定外，仅用于根据 **RS 47: 302、321 和 331** 征收的州销售税和使用税以及政治细分使用税，“使用”不应包括对作为此类加工的残留物或副产品而产生或衍生的有形个人财产的储存、消费或行使任何其他所有权。此类残留物或副产品应包括但不限于从原油、木屑、树皮和锯木或纸浆木材加工中提取的催化剂裂解焦炭，或从甘蔗中提取的甘蔗渣。

(iii) 尽管有任何其他相反的法律规定，尽管有本款的规定，“使用”应包括对在本州使用或消费的炼油厂天然气的消费、分配和储存行使任何所有权，但出售给他人，无论是零售还是批发，只有当炼油厂天然气最终被拥有其制造设施的人作为能源消耗并且不出售时。尽管有任何其他相反的法律，炼油厂天然气的使用应按本节第 (3) (f) 项规定的成本价征税。如果炼油厂天然气（原料除外）出售给他人，无论是零售还是批发，则此类销售应纳税，销售价格价值应符合本节第 (13) (d) 项的规定。本项的规定不适用于原料。

(e) 就州和政治分区销售和使用税而言，“使用”不应包括购买或行使以下任何权利或权力：

(i) 经批准的教区和私立中小学出售的有形动产，这些学校遵守多德·布鲁姆菲尔德案判决和《国内税收法》第 501 (c) (3) 条的法院命令，或学校的学生、管理人员或教师或其他雇员，如果此类销售所得的钱减去与销售相关的合理和必要费用，仅用于支持学校或其课程或课程。

(ii) 经批准的教区和私立中小学用于课堂教学的教育材料或设备，符合 **Dodd Brumfield** 判决和《国内税收法》第 501 (c) (3) 条的法院命令，仅限于书籍、练习册、计算机、计算机软件、电影、视频和录音带。

(f) 就州和政治分区销售和使用税而言，“使用”不应包括购买或行使任何权利或权力，这些有形个人财产由路易斯安那州男孩公司和路易斯安那州女孩州公司用于其青少年教育和公共服务计划。

(g) 尽管有任何相反的法律规定，就州或任何地方政治分区的销售或使用税而言，“使用”一词不应指或包括本节第 (10) (s) 款中定义的任何殡葬指导服务。

(h) 仅出于国家根据 **RS 47: 302、321 和 331** 或国家的任何政治分区征收的销售税和使用税的目的，“使用”一词不应包括对不隶属于电话服务提供商的广告公司行使任何所有权或分发电话簿，如果电话簿将免费分发给电话簿。

(i) 仅出于征收州根据 **RS 47: 302、321 和 331** 征收的销售税和使用税或州内任何其他税务机关征收的目的，在经销商出售或处置任何蜂窝电话、PCS 或无线电话、与此类电话物理

连接的任何电子配件以及用于销售或使用移动电话的个人通信设备的情况下电信服务，如 **RS 47: 301 (10) (v)** 所定义，术语“使用”不包括撤回、使用、分发、消费、存储、捐赠或任何其他处置任何此类蜂窝电话、PCS 或无线电话、经销商与此类电话和个人通信设备物理连接的任何电子配件。

(j) 为了征收由国家任何政治分区征收或征收的销售税和使用税，在经销商出售或处置与销售或使用移动电信服务有关的任何移动电话、PCS 电话、无线电话或其他无线个人通信设备的情况下，根据 **RS 47: 301 (10) (w)** 的定义，或与任何此类电话或个人通信设备物理连接的任何电子配件，术语“使用”不应包括经销商对任何此类电话或电子配件的提取、使用、分发、消费、存储、捐赠或任何其他处置。

(k) 仅就国家根据 **RS 47: 302、321 和 331** 征收的销售和使用税而言，“使用”一词不应包括购买、使用、消费、分发、储存以供使用或消费，或对制造在本州使用或消费的机械和设备行使任何权利或权力，生产或提取未混合的生物柴油。

(l) 由 2016 年法案第 1 例第 26 号第 1 款废除。

(米) (i) 就州或州的任何政治分区征收或征收的销售税和使用税而言，“使用”一词不应包括根据《国内税收法》第 **501 (c) (3)** 条免征联邦税收的非营利组织购买或行使对玩具的任何权利或权力，如果购买组织的唯一目的是向未成年人捐赠玩具，并且事实上，这些玩具是捐赠的。

(ii) 本款规定的排除应遵守与本节第 **(10) (aa) (ii)** 和 **(iii)** 项规定的相同条件。

(n) 就州或州的任何政治分区征收的销售税和使用税而言，“使用”一词不应意味着或包括由美国教育部认可并获得许可的国家或地区委员会认可的私立高等教育学位授予机构购买、进口、储存、分销或出口，或对教科书和课程相关软件行使任何权利或权力董事会，该机构的主要所在地位于该州，仅提供在线教学，当以下所有条件适用时：

(i) 从本州以外的供应商处购买然后导入本州时，教科书和课程相关软件实际上不在本州。

(ii) 学生第一次使用教科书和课程相关软件发生在本州之外。

(iii) 教科书和课程相关软件免费提供给学生。

(o) 仅出于根据 **RS 47: 302、321 和 331** 征收州销售和使用税的目的，“使用”一词不应包括购买或使用本节第 **(10) (ee)** 款中定义和规定的任何防风百叶窗装置。

(p) 仅出于州根据 **RS 47: 302、321 和 331** 或州的任何政治分区征收的销售税和使用税的目的，“使用”一词不应意味着或包括购买、进口、储存、分配或行使对能源和自然资源部保

护办公室助理部长批准的合格三级回收项目中使用的人为二氧化碳的任何权利或权力根据 RS 47: 633.4。

(19) “使用税”包括此处定义的使用、消费、分配和储存。以下人员不应缴纳或收取任何使用税:

(a) 国家对在该州使用、消费、分配或储存用于使用或消费的有形动产, 如果该财产的出售在该财产受到该州的税收管辖时已免除或免征销售税。

(b) 在该政治分区使用、消费、分配或储存以使用或消费的有形个人财产的任何政治分区, 如果此类财产的销售在该财产受该政治分区的征税管辖时已免征或免征销售税。

(20) “药品”包括规定用于治疗任何医学疾病的所有药品和医疗器械。

(21) “免费医院”是指不向任何患者收取医院提供的医疗保健费用的医院。

(22) “计算机软件”一词是指在计算机中直接或间接使用的一组陈述、数据或指令, 以便以任何形式产生某种结果, 其中这些陈述、数据或指令可以通过现在已知或以后开发的任何方法体现、传输或固定, 无论这些陈述是否, 数据或指令能够被人类感知或传达给人类。计算机软件包括所有类型的软件, 包括作软件、应用程序软件、实用软件、编译器和所有其他形式。

(23) (a) “定制计算机软件”一词是指根据特定购买者、被许可方或用户的特殊订单准备、创建、改编或修改的计算机软件;或满足特定购买者、被许可方或用户的特定需求或要求, 无论此类计算机软件的提供、交付或传输方式如何, 也无论此类软件是否包含或由预先存在的例程、实用程序或其他计算机软件组件组成。

(b) 为了被视为“定制计算机软件”, 计算机软件必须需要供应商准备、创建、改编或修改, 以便在特定的工作环境中使用或为用户执行特定功能。

(c) 定制计算机软件的更新、升级和新版本应被视为定制计算机软件, 前提是此类升级、更新和新版本符合本章中包含的定制计算机软件的定义。

(24) “新闻出版物”一词应指以下任何印刷期刊:

(a) 定期出现。

(b) 包含各种性质的报告, 例如政治、社会、文化、体育、道德、宗教或其他一般公共利益主题。

(c) 包含不超过 75% 的广告。

(d) 不作为其他非出版企业、组织或实体的附属公司拥有或出版。

(25) “税务机关”应指并包括州和全州政治分区，以及根据路易斯安那州宪法或法律授权征收和征收销售和使用税的州的任何政治分区，除非上下文另有说明。就本副标题第 2D 章规定的《统一地方销售税法》而言，“税务机关”是指根据路易斯安那州宪法或法律授权征收和征收销售和使用税的州的任何政治分区，全州范围内的政治分区除外。

(26) “征税管辖区”系指税务机关实际边界内的区域。

(27) “税”、“销售和使用税”和“销售税”是指国家根据本章以及本副标题第 2-A 和 2-B 章的规定征收的销售和使用税，以及政治分区根据本州宪法或法律征收的税款，授权征收销售和使用税。

(28) (a) 为了征收国家根据 RS 47: 302、321 和 331 征收的租赁税或租金税，制造商在工厂设施中使用的机械和设备的主要和直接用于农业目的的实际制造或有形物品的实际制造过程中的“总收益”、“支付的每月租赁或租金价格”和“签订或同意支付的每月租赁或租金价格”个人财产，包括但不限于橡胶疲惫农用拖拉机、甘蔗收割机、甘蔗装载机、采棉机、联合收割机、干草打捆机、附件和喷雾机、剪刀、耕耘机、圆盘、犁和撒布机，最终出售给他人而不是内部使用，在路易斯安那州的一个或多个固定地点，应减少如下：

(i) 2005年6月30日终了期间，减5%。

(ii) 从2005年7月1日开始到2006年6月30日结束的期间，减少19%。

(iii) 从2006年7月1日开始到2007年6月30日结束的期间，减少35%。

(iv) 从2007年7月1日开始到2008年6月30日结束的期间，减少54%。

(v) 从2008年7月1日开始到2009年6月30日结束的期间，减少68%。

(vi) 对于 2009 年 7 月 1 日或之后开始的所有期间，销售价格应降低 100%。

(b) 就本款而言，“机械和设备”、“制造商”、“制造”、“农业用途制造”、“工厂设施”和“直接使用”应具有与 RS 47: 301 (3) (i) (ii) 中定义的同含义。

(c) 在收到税务局长出具的排除证明之前，任何人无权购买、使用、租赁或租赁此处定义的机器或设备，而无需缴纳 RS 47: 302、321 和 331 征收的税款，证明他是此处定义的制造商。

(d) 特此授权税务局长通过规则和条例，以管理本款规定的排除情况。

(e) 税务局颁发的制造商豁免证书应替代某些农业设备的销售税豁免。

(29) 关于提供电信和辅助服务，本章中使用的以下词语、术语和短语具有本款赋予它们的含义，除非上下文明确表明不同的含义：

(a) “空对地无线电话服务”系指无线电业务，该术语定义见 47 CFR 22.99，其中公共运营商被授权向飞机用户提供和提供无线电电信服务。

(b) “辅助服务”是指与提供一项或多项电信服务相关或附带的服务，包括但不限于会议桥接服务、详细电信计费服务、目录协助服务、垂直服务和语音邮件服务。

(c) “逐个呼叫”系指以个别电话计价的电信服务的任何收费方法。

(d) “呼叫中心”是指在以下一项或多项活动中使用电信服务的一个或多个地点：客户服务、招揽销售、重新激活休眠帐户、进行调查或研究、筹款、收取应收账款、接收预订、接收订单或接受订单。

(e) “通信信道”系指在客户信道终端点之间或客户信道终端点之间传输信号的物理或虚拟通信路径。

(f) “会议桥接服务”系指将音频或视频电话会议的两个或两个以上参与者联系起来的服
务，并可能包括提供电话号码。“会议桥接服务”不包括用于到达会议桥的任何电信服务。

(g) “客户”系指与电信服务卖方签订合同的个人或实体。如果电信服务的最终用户不是签约方，则电信服务的最终用户是电信服务的客户，但仅用于根据 RS 47: 301.1 (A) 采购电信服务的销售。“客户”不包括电信服务的经销商或根据协议在家庭服务提供商的许可服务区域之外为客户提供服务的运营商的移动电信服务的经销商。

(h) “客户通道终止点”系指在专用通信服务中，客户输入或接收通信的地点。

(i) “详细电信计费服务”是指在客户的账单上单独说明与个人通话有关的信息的服务。

(j) “目录协助”系指提供电话号码或地址信息，或两者兼而有之的服务。

(k) “最终用户”系指使用电信服务的人。对于实体，“最终用户”是指代表该实体使用服务的个人。

(l) “家庭服务提供商”与《移动电信采购法》第 124 (5) 条、PL 106-252、4 U.S.C. 124 (5) 中赋予该术语的含义相同。

(m) “国际电信服务”是指分别在美国发起或终止的电信服务，以及在美国境外终止或发起的电信服务。美国包括美国五十个州、哥伦比亚特区和美国的每个领土或属地。

（n）“州际电信服务”是指起源于美国一个州、领地或属地，终止于美国另一个州、领地或属地的电信服务。

（o）“州内电信服务”是指起源于美国一个州、领地或属地，并终止于同一美国州、领地或属地的电信服务。

（p）“移动通信服务”具有《移动通信采购法》第 124（7）条中赋予该术语的相同含义，PL 106-252, 4 U.S.C. 124（7）。

（q）“移动无线服务”系指一种电信业务，无论使用何种技术，其传输、传输或路由的起始点或终止点或两者兼而有之不固定，包括但不限于由商业移动无线电服务提供商提供的电信服务。

（r）“主要使用地点”是指代表客户主要使用电信服务地点的街道地址，该地址必须是客户的住宅街道地址或主要商业街道地址。就移动通信服务而言，主要使用地点必须在家庭服务提供商的许可服务区域内。

（s）“后付费通话服务”系指通过使用信用卡或支付机制（如银行卡、旅行卡、信用卡或借记卡）逐个电话付款，或通过向与电信服务的发起或终止无关的电话号码收费而获得的电信服务。后付费通话服务包括电信服务，但预付费无线通话服务除外，该服务将是预付费通话服务，但所提供的权利并非完全用于访问电信服务。

（t）“预付费通话服务”系指使用专用电信服务的权利，该服务必须预先付款，并且能够使用接入号码或授权码发起呼叫，无论是手动拨打还是电子拨打，并且以预定单位或美元出售，该号码在已知金额的使用下会减少。

（u）“预付费无线呼叫服务”系指提供使用移动无线服务以及非电信服务的权利的电信服务，包括下载以电子方式交付的数字产品、内容和辅助服务，这些服务必须预先付款，并以预定单位或美元出售，其数量随着使用量的已知数量而下降。

（五）“专用通信服务”系指使客户有权在终端点之间或终端点之间独占或优先使用通信信道组的电信服务，无论该信道的连接方式如何，包括交换容量、延长线路、电台以及与使用此类信道有关的任何其他相关服务。

（w）“服务地址”是指：

（i）向客户的通话收费以及通话的发起或终止的电信设备的位置，无论通话在哪里收费或付费。

（二）如果本款第（一）项中的位置未知，“服务地址”是指由卖方的电信系统首先确定的电信服务信号的发源点，或者根据卖方从其服务提供商处收到的信息，用于传输此类信号的系

统不是卖方的系统。

(iii) 如果本款第 (i) 项和 (ii) 项中的位置都未知，则“服务地址”是指客户主要使用地点的位置。

(x) “电信服务”是指语音、数据、音频、视频或任何其他信息或信号到一个点或点之间或点之间的电子传输、传送或路由。“电信服务”包括用于传输、传送或路由的计算机处理应用程序对内容的形式、代码或协议进行作的传输、传送或路由，而不考虑此类服务是否被称为互联网协议语音服务或被联邦通信委员会归类为增强或增值服务。“电信服务”不包括以下任何一项：

(i) 数据处理或信息服务，允许通过电子传输生成、获取、存储、处理或检索数据并将其交付给购买者，前提是购买者进行基础交易的主要目的是处理过的数据或信息。

(ii) 在客户场所安装或维护布线或设备。

(三) 有形动产。

(iv) 广告，包括但不限于目录广告。

(v) 向第三方提供的计费和收款服务。

(vi) 因特网接入服务。

(vii) 广播和电视音频和视频节目服务，无论媒体如何，包括节目服务提供商提供此类服务的传输、传输和路由。广播和电视音频和视频节目服务应包括但不限于 47 U.S.C. 522

(6) 中定义的有线电视服务以及 47 CFR 20.3 中定义的商业移动无线电服务提供商提供的音频和视频节目服务。

(viii) 辅助服务。

(ix) 以电子方式交付的数字产品，包括但不限于软件、音乐、视频、阅读材料或铃声。

(x) 预付费通话服务及预付费无线通话服务。

(y) “垂直服务”是指与一项或多项电信服务相关的服务，该服务提供高级呼叫功能，使客户能够识别呼叫者并管理多个呼叫和呼叫连接。

(z) “语音邮件服务”是指使客户能够存储、发送或接收录音消息服务的的服务。术语“语音邮件服务”不包括客户可能需要拥有的任何电信或垂直服务才能使用语音邮件服务。

(30) (a) “商业农民”一词是指以下任一情况：

(i) 经常和职业性地从事食品、农产品或待售农产品的商业生产的人。

(二) 出租土地所有者，将不动产出租给本款第(一)项所述的人，并与该人保持合资合同关系。

(b) 税务局部长应与农业和林业部协商，根据《行政程序法》颁布必要的规则，以管理商业农民可获得的豁免和商业农民的登记。

(c) 不得允许或要求商业农民获得的州销售和使用税豁免，或与经修订的 26 USC 183 定义的“非营利活动”有关。

(31) “小型炼油厂”是指一个日历年的平均每日原油总吞吐量（通过将该日历年的总吞吐量除以该日历年的天数确定）不超过七万五千桶的炼油厂。

1954 年法案，第 143 号，第 1 款;1954 年法案，第 290 号，第 1 款;1966 年法令，第 124 号，第 1 款;1966 年法案，第 187 号，第 1 款;1976 年法令，第 90 号，第 1 款，生效。1977 年 1 月 1 日;1976 年法令，第 92 号，第 1 款，生效。1977 年 1 月 1 日;1976 年法令，第 481 号，第 1 款，生效。1977 年 1 月 1 日;1977 年法案，第 1 例，第 17 号，第 1 款，生效。1978 年 7 月 1 日;1978 年法案，第 756 号，第 1 款;1980 年法令，第 137 号，第 2 款;1983 年法令，第 446 号，第 1 款，生效。1983 年 7 月 3 日;1984 年法令，第 697 号，第 1 款，生效。1984 年 9 月 1 日;1984 年法令，第 359 号，第 1 款，生效。1984 年 9 月 1 日;1985 年法令，第 488 号，第 1 款，生效。1985 年 9 月 1 日;1985 年法令，第 901 号，第 1 款，生效。1985 年 9 月 1 日;1987 年法令，第 199 号，第 1 款，生效。1987 年 7 月 1 日;1987 年法令，第 326 号，第 1 款，生效。1987 年 7 月 1 日;1987 年法令，第 435 号，第 1 款，生效。1987 年 7 月 9 日;1988 年法令，第 307 号，第 1 款，生效。1988 年 7 月 7 日;1988 年法令，第 355 号，第 1 款，生效。1988 年 7 月 7 日;1989 年法令，第 264 号，第 1 款，生效，1989 年 8 月 1 日;1989 年法令，第 331 号，第 1 款;1989 年法令，第 796 号，第 1 款;1989 年法令，第 833 号，第 1 款;1989 年法令，第 2 例，第 10 号，第 1 款;1989 年法令，第 2 例，第 14 号，第 1 款，生效。1989 年 8 月 1 日;1990 年法令，第 140 号，第 1 款，生效。1990 年 7 月 1 日;1990 年法令，第 388 号，第 1 款，生效。1990 年 8 月 1 日;1990 年法令，第 403 号，第 1 款;1990 年法令，第 409 号，第 1 款;1990 年法令，第 444 号，第 1 款;1990 年法令，第 478 号，第 1 款;1990 年法令，第 719 号，第 1 款，生效。1990 年 7 月 1 日;1990 年法令，第 724 号，第 1 款，生效。1990 年 7 月 1 日;1990 年法令，第 817 号，第 1 款;1990 年法令，第 1030 号，第 1 款，生效。1991 年 1 月 1 日;1990 年法令，第 1064 号，第 1 款，生效。1990 年 7 月 1 日;1991 年法令，第 292 号，第 1 款，生效。1991 年 7 月 1 日;1991 年法令，第 350 号，第 1 款;1991 年法令，第 388 号，第 1 款，生效。1991 年 7 月 8 日;1991 年法令，第 772 号，第 1 款，生效。1991 年 7 月 1 日;1991 年法案，第 1019 号，第 1 款;1991 年法令，第 1029 号，第 1 款，生效。1991 年 9 月 1 日;1992 年法令，第 226 号，第 1 款;1992 年法令，第 514 号，第 1 款;1992 年法令，第 884 号，第 1 款;1992 年法令，第 926 号，第 1

款，生效。1992年7月1日（第301（10）（o）条）和1993年7月1日（第301（10）（n）条）；1994年法令，第6号，第1款，生效。1994年7月1日；1994年法令，第8号，第1款，生效。1994年6月7日；1994年法令，第29号，第1款；1995年法令，第284号，第1款，生效。1995年7月1日；1996年法令，第7号，第1款，生效。1996年7月1日；1996年法令，第12号，第1款，生效。1996年7月1日；1996年法令，第15号，第1款，生效。1997年7月1日；1996年法令，第20号，第1款，生效。1996年7月1日；1996年法令，第28号，第1款，生效。1996年7月1日；1996年法令，第29号，第1款，生效。1996年7月2日；1996年法令，第33号，第1款，生效。1996年7月2日；1996年法令，第43号，第1款，生效。1996年7月2日；1998年法令，第10号，第1款，生效。1998年6月30日；1998年法令，第21号，第1款，生效。1998年6月29日；1998年法令，第22号，第1款，生效。1998年7月1日；1998年法令，第37号，第1款，生效。1998年6月24日；1998年法令，第40号，第1款；1998年法令，第46号，第1款，生效。1998年6月24日；1998年法令，第47号，第1款，生效。1998年7月1日；1998年法令，第49号，第1款，生效。1998年8月1日；1998年法令，第58号，第1款，生效。1998年7月1日；1999年法令，第1266号，第1款，生效。1999年7月12日；2000年法令第22号，第2和9款，生效。2000年6月15日，第8条和第10条*；2000年法令，第30号，第1款；2000年法令，第33号，第2款，生效。2000年7月1日；2000年法令，第47号，第1款，生效。2000年7月1日；2001年法令，第60号，第1款，生效。2001年7月1日；2001年法案，第874号，第1款，生效。2001年6月26日；2001年法案，第1175号，第1和3条（有条件的生效日期 - 见下文注释）；2002年法令，第1例，第3号，第1款，生效。2002年7月1日；2002年法案，第1例，第5号，第1款，生效。2002年7月1日；2002年法案，第1例，第7号，第1款，生效。2002年7月1日；2002年法令，第56号，第1款，生效。2002年7月1日；2002年法令，第58号，第1款，生效。2002年6月25日；2002年法案，第61号，第1款，生效。2002年6月25日；2002年法案，第64号，第1款，生效。2002年6月30日；2002年法案，第67号，第1款，生效。2002年7月1日；2002年法令，第70号，第1款，生效。2002年7月1日；2002年法案，第71号，第1款，生效。2002年6月25日；2002年法案，第85号，第1和2条，生效。2002年6月27日；2003年法案，第46号，第1款，生效。2003年5月23日；2003年法案，第61号，第1款，生效。2003年5月23日；2003年法案，第73号，第1款，生效。2003年7月1日；2003年法案，第131号，第2款，生效。2003年7月1日；2004年法案，第1例，第1号，第1款，生效。2004年3月23日和第3条生效。2004年7月1日；2004年法令，第1例，第6号，第1款，生效。2004年3月25日；2004年法令，第1例，第8号，第1款，生效。2004年7月1日；2004年法案，第49号，第1款，生效。2004年5月21日；2005年法案，第243号，第1款，生效。2005年6月29日；2005年法案，第293号，第1款，生效。2005年7月1日；2005年法令，第345号，第1款，生效。2005年7月1日（第（10）（x）和（18）（l）项自2006年7月1日起至2012年6月30日）；2005年法案，第362号，第1款，生效。2005年7月1日；2005年法案，第364号，第1款，

生效。2005年6月30日;2005年法令,第357号,第1款,生效。2005年6月30日;2005年法令,第377号,第2款,生效。2005年6月30日;2005年法案,第393号,第1款,生效。2005年7月1日;2005年法令,第410号,第1款;2005年法令,第457号,第1款,生效。2005年7月11日;2005年法令,第458号,第1款,生效。2005年7月11日;2005年法令,第471号,第1款,生效。2005年7月12日;2005年法案,第1例,第48号,第1款,生效。2006年1月1日;2006年法案,第41号,第1款;2007年法案,第1号,第1款,生效。2007年5月31日;2007年法令,第162号,第1款;2007年法案,第173号,第1款,生效。2007年6月27日;2007年法令,第339号,第1款,生效。2007年7月1日;2007年法案,第358号,第1、2条,生效。2007年8月1日;2007年法案,第419号,第1款;2007年法案,第427号,第1款,生效。2008年7月1日;2007年法令,第429号,第1款,生效。2007年6月30日;2007年法案,第430号,第1款,生效。2007年10月1日;2007年法令,第462号,第1款,生效。2007年7月1日;2007年法案,第471号,第1款,生效。2007年7月1日;2007年法案,第480号,第1款;2008年法案,第2例,第1号,第1款,生效。2008年7月1日;2008年法令,第2例,第9号,第1款,生效。2008年3月24日;2008年法案,第2例,第12号,第1款,生效。2008年7月1日;2008年法案,第743号,第7款,生效。2008年7月1日;2009年法案,第206号,第1款,生效。2009年6月30日;2009年法案,第442号,第2款,生效。2009年7月1日;2009年法案,第443号,第1款,生效。2009年7月1日;2009年法案,第450号,第1款,生效。2009年7月1日;2009年法案,第456号,第1款,生效。2009年7月1日;2009年法案,第459号,第1款,生效。2009年7月1日;2009年法案,第466号,第1款;2009年法案,第500号,第1款,生效。2009年7月1日和第2条生效。2010年1月1日;2011年法案,第1例,第42号,第1款;2011年法案,第372号,第1款,生效。2011年10月1日;2011年法案,第374号,第1款;2012年法案,第438号,第1款;2013年法案,第158号,第2款,生效。2013年6月7日;2013年法案,第172号,第1款,生效。2013年7月1日;2013年法案,第305号,第1款;2013年法案,第396号,第1款;2015年法案,第1号,第1款,生效。2015年5月22日;2015年法案,第90号,第1款;2015年法案,第116号,第1款,生效。2015年6月19日;2016年法案,第1例,第17号,第1款,生效。2016年7月1日;2016年法案,第1例,第25号,第1款,生效。2016年4月1日;2016年法案,第1例,第26号,第1条,生效。2016年4月1日;2016年法案,第2例,第3号,第1款,生效。2016年6月23日;2017年法案,第279号,第1款,生效。2017年7月1日;2017年法案,第340号,第1款,生效。2017年6月22日;2017年法案,第378号,第1款,生效。2018年1月1日;2017年法案,第424号,第1款,生效。2017年6月26日;2018年法案,第2例,第5号,第1款,生效。2018年6月12日;2018年法案,第3例,第1号,第1款,生效。2018年7月1日;2019年法案,第331号,第4款,生效。2019年7月1日;2019年法案,第360号,第2款;2019年法案,第366号,第1款,生效。2019年7月1日;2020年法案,第216号,第2款,生效。2020年7月1日;2020年法案,第278号,第2款,生

效。2021年1月1日;2021年法案,第7号,第1款,生效。2021年10月1日;2021年法案,第166号,第1款,生效。2021年7月1日;2022年法案,第72号,第2款;2023年法案,第15号,第1款;2023年法案,第150号,第18条,生效。2024年1月10日;2023年法案,第427号,第1款;2023年法案,第429号,第1款。

*注意:2000年第22号法案第14条规定,该法案第8条和第10条(影响RS 47: 301 (14) (i) (iii) (cc) 和 (gg) 和 (i) (v)) 将生效“如果立法机关或有管辖权的法院确定监管机构未能确保电信服务提供商所经历的100%节税,其费率由该当局监管,根据本法第7条的要求,与该提供商的所有类别客户的利益成比例,则本法第8条和第10条应在做出此类决定的月份的第二个月的第一天生效。

注:关于第(18) (a) (i) 和 (ii) 段,见《2000年法令》第44号第1和第2款。

注:2001年第1175号法案第5条规定,“该法案的目的是修改路易斯安那州法律,使其符合联邦移动通信采购法 PL 106-252,编纂于4 USC,第116至126条。如果税务局的立法监督委员会(如RS 49: 968中所述)确定,具有管辖权的法院已就以下案情做出最终判决:

(1) 基于联邦或州法律;(2) 不再上诉;(3) 实质性限制或损害了本法第1条或第2条的基本要素,则此类条款应被废除,本法第3条和第4条应自此类判决生效之日起生效。

注:关于第(10) (v)、(13) (g) 和 (18) (i) 项,见《2002年法令》第85号第3款。

注:参见2004年法案,第1例,第1号,第4(C)条。

注:参见2009年法案,第442号,第3和4条。

注:参见2009年法案,第456号,第2款。

注:参见2009年法案,第459号,第2款。

注意:有关适用性的内容,请参阅2016年法案,第1例,第26号,第2款。

注意:参见2016年法案,第2例,第3号,第2款,关于追溯力。

注意:有关适用性,请参阅2018年法案第2款第5款第2款和2019年法案第360款第2款。

Sales and Use Tax Exclusions and Exemptions Repealed by Act 11 of the Third Extraordinary Session

*Exemptions repealed by Act 11 but reinstated during the 2025 Regular Session have been removed from this chart

第三届特别立法会议第11号法案废止的营业税与使用税免除条款

2023 TEB No.	Citation Prior to Act 11	Description	Status as of 12/31/24 (Active/Suspended)	Act 11 Treatment
3	R.S. 22:2065	Purchases by Louisiana Insurance Guaranty Association	Suspended	Repealed
7	R.S. 47:301(3)(b)	Separately stated labor charges on property repaired out of state	Suspended	Repealed, but see R.S. 47:301.4 for sourcing rules
8	R.S. 47:301(3)(c)	Separately stated charges to install board roads for oilfield operators	Active	Repealed, but see R.S. 47:301(3)(a) and (13)(a)
10	R.S. 47:301(3)(g) and (13)(e)	Amounts paid by manufacturer directly to dealers of the manufacturer's products for the purpose of reducing the sales price of the products where such sales price is actually reduced	Suspended	Repealed
13	R.S. 47:301(3)(j) and (13)(m)	Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	Suspended	Repealed
15	R.S. 47:301(6)(b)	Room Rentals at Camp and Retreat Facilities (Camp and Retreat Facilities are not Hotels)	Active	Repealed
19	R.S. 47:301(7)(d) and (10)(k)	Rental or Purchase of Airplanes or Airplane Equipment and Parts by Louisiana Domiciled Commuter Airlines	Suspended	Repealed
22	R.S. 47:301(7)(g),(10)(r) and (18)(f)	Sales and Rentals to Boys State of La., Inc. and Girls State of La., Inc.	Active	Repealed

（25）路易斯安那州税收补贴预算



LOUISIANA
DEPARTMENT
of *REVENUE*

TAX EXEMPTION BUDGET

路易斯安那州2024-2025财年税
收补贴预算

2024 - 2025

Five-Year Revenue Loss

2024-2025财年

豁免

Exemptions	FYE 6-22	FYE 6-23	FYE 6-24	FYE 6-25 (projected)	FYE 6-26 (projected)
Exclusions					
1. Purchases by Pari-Mutuel Horse Racetracks	***	***	***	\$80,000	\$82,000
2. Purchases by Off-Track Wagering Facilities	***	***	***	Negligible	Negligible
3. Purchases, Services and Rentals by a Private Company Working for Local Authority on Construction or Operation of Sewerage or Wastewater Treatment Facilities	***	***	***	\$461,000	\$471,000
4. Isolated or Occasional Sales of Tangible Personal Property	\$3,188,851	\$5,065,156	\$3,090,931	\$3,348,000	\$3,415,000
5. Installation Charges on Tangible Personal Property	\$35,353,441	\$35,057,713	\$47,537,206	\$51,484,000	\$52,864,000
6. Installation of Board Roads to Oilfield Operators	\$143,502	\$296,342	\$316,599	\$343,000	***
7. Manufacturers Rebates on New Motor Vehicles	\$6,283,039	\$3,548,602	\$8,756,334	\$9,483,000	\$9,673,000
8. Digital product consumed where the digital product becomes ingredient or component of new product or taxable service	***	***	***	Unable to anticipate	Unable to anticipate
9. Purchases of Manufacturing Machinery and Equipment	\$19,166,907	\$21,810,593	\$17,015,324	\$18,428,000	\$18,797,000
10. Purchases of Certain Machinery and Equipment Used to Produce a News Publication	See number 9	See number 9	See number 9	See number 9	See number 9
11. Purchases of Electric Power and Natural Gas by Paper or Wood Products Manufacturing Facilities	See number 85	See number 85	See number 85	See number 85	***
12. Purchases of Consumables by Paper and Wood Manufacturers and Loggers	\$26,596,601	\$51,796,073	\$11,917,873	\$12,907,000	\$13,166,000
13. Room Rentals at Camp and Retreat Facilities	Negligible	Negligible	\$24,650	\$13,000	***
14. Room Rentals at Certain Homeless Shelters	Negligible	Negligible	\$22,820	\$25,000	\$25,000
15. Rentals or Leases of Certain Oilfield Property to be Re-Leased or Re-Rented	\$1,843,725	\$2,401,687	\$3,699,232	\$4,006,000	\$4,087,000
16. Certain Transactions Involving the Construction or Overhaul of U.S. Navy Vessels	\$1,463,738	\$3,382,971	\$3,606,451	\$3,906,000	\$3,984,000
17. Purchases, Leases and Sales of Services by Free Hospitals	\$1,980,961	\$1,857,551	\$2,654,049	\$2,874,000	\$2,932,000
18. Certain Educational Materials and Equipment Used for Classroom Instruction	\$500,327	\$580,858	\$1,372,750	\$1,487,000	\$1,516,000

油田道路安装

Due to the potential of taxpayer reporting errors on Form R-1029, *Louisiana Department of Revenue Sales Tax Return*, there is a risk of classification errors for sales tax revenue losses reported in the Tax Exemption Budget document.

豁免

2024-2025财年

Exemptions	FYE 6-22	FYE 6-23	FYE 6-24	FYE 6-25 (projected)	FYE 6-26 ¹ (projected)
Deductions					
27. START Savings Program Contribution	\$3,505,362	\$3,021,856	\$2,991,179	\$2,931,000	\$2,872,000
28. START K-12 Savings Program Contribution	***	\$50,575	\$112,426	\$115,000	\$117,000
29. Entity-Level Income Tax Paid to Other States	\$43,777	Negligible	\$13,040	\$148,000	\$151,000
30. Adaptive Home Improvements for Disabled Individuals	See number 9	See number 9	See number 9	See number 9	See number 9
31. Dependent/Blind/Aged Exemption/Deduction	\$28,969,684	\$28,353,316	\$28,720,751	\$28,146,000	\$3,378,000
32. Percentage Depletion	\$81,429	\$267,082	\$105,817	\$101,000	\$96,000
33. Net Louisiana Operating Loss	\$163,167,516	\$256,416,744	\$377,368,385	\$384,916,000	\$392,614,000
34. Corporation Standard Deduction	***	***	***	***	Unable to anticipate
35. I.R.C. Section 280E Expense	No data	No data	No data	No data	No data
36. I.R.C. Section 280C Expense	\$1,013,038	\$19,064,514	\$7,809,116	\$2,425,000	\$243,000
37. Interest Income and Dividend Income	No data	No data	No data	No data	No data
38. Hurricane Recovery Entity Benefits	Negligible	\$0	Negligible	Negligible	Unable to anticipate
39. Bonus Depreciation Deduction	***	***	***	***	Unable to anticipate
40. Construction Code Retrofitting	Negligible	Negligible	Negligible	\$11,000	Negligible
41. Excess Federal Itemized Deductions	\$151,117,814	\$95,761,358	\$15,676,046	\$9,000,000	\$2,250,000
42. Net Capital Gains	\$41,756,662	\$86,853,986	\$67,851,997	\$66,495,000	\$63,170,000
43. Teachers	***	***	***	***	***
44. Personal Exemption-Standard Deduction ²	\$231,708,843	\$220,332,054	\$218,631,293	\$214,259,000	\$267,824,000
45. Recreation Volunteer	\$17,621	\$18,005	\$26,771	\$26,000	\$25,000
46. Volunteer Firefighter	\$47,443	\$41,142	\$41,554	\$41,000	\$40,000
47. Elementary & Secondary School Tuition	\$19,123,172	\$17,068,498	\$16,528,851	\$16,859,000	\$17,196,000
48. Educational Expenses for Home-Schooled Children	\$393,706	\$379,942	\$393,605	\$401,000	\$409,000
49. Fees and Other Educational Expenses for a Quality Public Education	\$2,987,055	\$2,730,323	\$2,825,250	\$2,882,000	\$2,940,000
50. Employment of Qualified Disabled Individuals	\$0	\$0	Negligible	Negligible	\$0
51. COVID-19 Educational Expenses	Negligible	Negligible	Negligible	***	***
52. Private Adoption of Certain Infants	***	See number 59	See number 59	See number 59	See number 59
53. Bank-Holding Corporations	No data	No data	No data	No data	No data
54. Public-Utility Holding Corporations	No data	No data	No data	No data	No data

按固定比例计提折耗

[27]

Footnotes for Income Tax

1. The estimated revenue loss for FYE 6-26 does not reflect all tax reform changes adopted by Acts 2024, 3rd Ex. Session, Nos. 5, 6, and 11.
2. The fiscal effect assumes no restrictions on eliminating this deduction. Assuming that to reduce this deduction below the levels in effect January 1, 1974, would require a constitutional amendment, 58 percent of the fiscal effect should be considered protected.

豁免

2024-2025财年

Exemptions	FYE 6-22	FYE 6-23	FYE 6-24	FYE 6-25 (projected)	FYE 6-26 (projected)
Natural Gas Exclusions					
1. Injection	\$40,057	\$1,222,368	\$195,485	\$43,000	\$41,000
2. Produced Outside the State of Louisiana	Negligible	Negligible	(Negligible)	\$10,000	Negligible
3. Flared or Vented	\$244,172	\$431,801	\$305,917	\$250,000	\$223,000
4. Consumed in Field Operations	\$1,943,717	\$4,204,325	\$5,909,414	\$3,294,000	\$4,809,000
5. Consumed in the Production of Natural Resources in the State of Louisiana	\$0	\$0	\$0	\$0	\$0
6. Used in the Manufacture of Carbon Black	\$24,810	\$72,101	\$52,546	\$55,000	\$97,000
Natural Gas Exemptions					
7. Horizontal Wells	\$116,252,331	\$163,184,111	\$370,106,151	\$337,860,000	\$435,839,000
Natural Gas Suspension					
8. Deep Wells	\$40,920	Negligible	\$971,900	\$23,000	\$0
Natural Gas Special Rates					
9. Incapable Oil-Well Gas	\$123,507	\$415,516	\$576,136	\$264,000	\$504,000
10. Incapable Gas-Well Gas	\$8,798,139	\$15,398,582	\$22,699,124	\$14,132,000	\$21,199,000
11. Orphan Wells	\$0	\$0	\$0	\$0	\$0
12. Inactive Wells	\$22,864	\$36,306	\$12,355	Negligible	Negligible
Natural Gas Incentive					
13. Produced Water Injection - Gas Wells	Negligible	Negligible	Negligible	Negligible	Negligible
Oil Deduction					
14. Trucking, Barging, and Pipeline Fees	\$313,773	\$340,319	\$481,927	\$275,000	\$330,000
Oil Exemptions					
15. Horizontal Wells	\$8,646,201	\$9,296,623	\$2,918,590	\$1,113,000	\$879,000
16. Orphan Well Rework Program	\$0	\$0	\$0	\$0	\$0
Oil Suspension					
17. Deep Wells	\$1,532,940	\$42,207	\$2,919,899	\$29,000	\$0
18. Tertiary Recovery	\$14,532,652	\$13,306,287	\$11,602,821	\$8,893,000	\$9,871,000
Oil Special Rates					
19. Incapable Oil Wells	\$7,977,828	\$10,352,114	\$8,343,955	\$6,061,000	\$9,274,000
20. Stripper Oil Wells	\$26,783,872	\$26,794,939	\$23,621,684	\$23,265,000	\$29,314,000

2024-2025财年

Exemptions	FYE 6-22	FYE 6-23	FYE 6-24	FYE 6-25 (projected)	FYE 6-26 (projected)
Oil Special Rates ...Continued					
21. Stripper Oil Wells - Value Less than \$20 per Barrel	(Negligible)	\$0	\$0	\$0	\$0
22. Orphan Wells	\$0	\$0	\$0	\$0	\$0
23. Inactive Wells	\$879,226	\$681,667	\$480,584	\$541,000	\$644,000
24. Salvage Oil	\$0	\$0	\$0	\$0	\$0
25. Horizontal Mining and Drilling Projects	\$0	\$0	\$0	\$0	\$0
Oil Incentive					
26. Produced Water Injection - Oil Wells	Negligible	\$0	\$0	\$0	\$0
Mineral Exemption					
27. Owned and Severed by Political Subdivisions	\$0	\$0	\$0	\$0	\$0
Total State Revenue Loss	\$188,157,009	\$245,779,266	\$451,198,488	\$396,108,000	\$513,024,000
Federally Imposed Tax Exemptions					
28. U.S. Government Royalty - Gas Wells	\$186,016	\$1,157,155	\$1,532,607	\$815,000	\$815,000
29. U.S. Government Royalty - Oil Wells	\$173,134	\$202,998	\$162,940	\$139,000	\$142,000
Total Revenue Loss From Federally Imposed Exemptions	\$359,150	\$1,360,153	\$1,695,547	\$954,000	\$957,000
Total Natural Resources - Severance Tax Revenue Loss	\$188,516,159	\$247,139,419	\$452,894,035	\$397,062,000	\$513,981,000

Income and Corporation Franchise Tax

Corporation Income, Corporation Franchise, Individual and Fiduciary

按固定比例计提折耗

{ Deductions }

32. Percentage Depletion

Louisiana allows a depletion deduction for oil and gas wells that is the greater of the amount of cost depletion determined under federal law or percentage depletion determined under Louisiana law (Louisiana depletion).

For corporation income tax returns filed before July 1, 2015, Louisiana depletion was 22% of each property's gross income less 100% of rents or royalties paid in relation to the property, limited to 50% of the net income of the property. For returns filed on or after July 1, 2015, but before June 30, 2018, regardless of the tax year to which it relates, and returns for tax periods beginning during the calendar years of 2015, 2016, and 2017, regardless of date filed, Louisiana depletion is 15.8% of each property's gross income less 72% of any rents or royalties paid in relation to the property, limited to 36% of the net income of the property. The purpose of this deduction is to promote oil and gas exploration and production. If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the exemption is reduced; but one-third of the reduced portion of the exemption may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

Legal Citation

R.S. 47:158(C), R.S. 47:287.745 - *Corporation Income*

R.S. 47:300.6 (B)(2)(b), R.S. 47:300.7(C)(2)(b) - *Fiduciary*

Origin

Acts 1934, No. 21, Acts 1986, 1st Ex. Sess., No. 16, amended by Acts 2015, No. 123; Acts 2018, 2nd Ex. Sess., No. 4 - *Corporation Income*

Acts 1996, No. 41, amended by Acts 1998, No. 61; Acts 2000, No. 40; Acts 2002, No. 30; Acts 2016, 1st Ex. Sess., No. 30 - *Fiduciary*

Effective Date

1934 - *Corporation Income*

1997 - *Fiduciary*

Beneficiaries

Taxpayers with percentage depletion on oil and gas properties that is greater than their cost depletion

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$101,000	\$96,000

The estimated revenue loss for FYE 6-26 does not reflect tax reform as provided by Acts 2024, 3rd Ex. Sess., Nos. 5 and 11.

33. Net Louisiana Operating Loss

The purpose of this deduction is to allow corporations to offset losses made in one tax year with income earned in another. Corporations are allowed to carry a net operating loss deduction forward for 20 years for returns filed on or after July 1, 2015, regardless of the tax year to which it relates.

For losses related to a loss year beginning on or after January 1, 2001, the loss can be carried forward until the loss is fully utilized for returns filed on or after January 1, 2022. For returns filed prior to July 1, 2015, corporations were allowed to carry a net operating loss deduction back for three years and forward for 15 years.

Originally, the net operating loss deduction must be applied in order of the year of loss, beginning with the earliest taxable year first. Beginning with the 2017 tax year, the most recent taxable year is to be applied first. Beginning with the 2020 tax year, net operating loss deductions must again be applied beginning with the earliest taxable year first.

For returns filed prior to July 1, 2015, the deduction was not limited. For returns filed on or after July 1, 2015, regardless of the tax year to which it relates, the deduction is equal to 72% of the available net operating loss, limited to 72% of net income.

If an extension was granted prior to July 1, 2015, and the return was filed by the extended due date, the deduction is reduced; but one-third of the reduced portion of the deduction may be claimed on the taxpayer's return for each of the taxable years beginning during calendar years 2017, 2018, and 2019.

Legal Citation

R.S. 47:246, R.S. 47:287.86

Origin

Acts 1979, No. 586, amended by Acts 1986, 1st Ex. Sess., No. 16; Acts 2015, Nos. 103 and 123; Acts 2016 1st Ex. Sess., Nos. 6 and 24; Acts 2016, 2nd Ex. Sess., No. 2; Acts 2018, 2nd Ex. Sess., No. 4; Acts 2019, No. 304; Acts 2021, No. 459

Effective Date

Taxable periods beginning after December 31, 1978

Beneficiaries

Corporations that have losses for one year that can be offset against income earned during other years

Estimated Fiscal Effect

FYE 6-25	FYE 6-26
\$384,916,000	\$392,614,000

Natural Resources - Severance Tax

{ Natural Gas Exemptions }

7. Horizontal Wells 水平井天然气免征开采税

Any well drilled or recompleted horizontally from which production commences after July 1, 2015, shall be eligible for an exemption from tax for 24 months or until payout of the well is achieved, whichever comes first. Payout of well cost shall be the cost of completing the well to the commencement of production as reflected in the well cost statement submitted to the Department of Energy and Natural Resources.

The amount of the exemption is dependent on the average gas price determined by the secretary on July 1st of each year for the ensuing 12 month period. The purpose of this tax exemption is to encourage the drilling of horizontal wells.

For eligible wells from which production commenced between July 31, 1994, to June 30, 2015, the tax was suspended for 24 months or until well payout without regard to the price of gas.

Legal Citation

R.S. 47:633(7)(c)(iii)

Origin

Acts 1994, No. 2, amended by Acts 2015, No. 120

Effective Date

August 1, 1994

Beneficiaries

Any producer who successfully completes or recompletes a well horizontally

Estimated Fiscal Effect 预计的财政影响

In accordance with R.S. 47:633(7)(d)(ii), the secretary determined the price of natural gas to be \$5.32 per million BTU for purposes of the FY 22-23 exemption amount. Therefore, since the price of gas is above \$4.50 and below \$5.50 per million BTU, the FY 22-23 exemption amount is 80%.

FYE 6-25	FYE 6-26
\$337,860,000	\$435,839,000

{ Natural Gas Suspensions }

8. Deep Wells 深井天然气免征开采税

The severance tax on gas wells drilled to a true vertical depth of more than 15,000 feet is suspended for a period of 24 months or until payout of the well cost, whichever occurs first. Production must start after July 31, 1994. The purpose of this tax suspension is to encourage gas operators to invest in the drilling of deep wells.

Legal Citation

R.S. 47:633(9)(d)(v)

Origin

Acts 1994, No. 2

Effective Date

August 1, 1994

Beneficiaries

Gas producers that successfully drill to a depth greater than 15,000 feet

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$23,000	\$0

低压油井/天然气井开采税优惠

{ Natural Gas Special Rates }

9. Incapable Oil-Well Gas

Gas produced from an oil well that has been determined by the Secretary to have 50 pounds or less of wellhead pressure per square inch or producing by artificial methods, gas lift, or pumping, is eligible for a special reduced tax rate of 3¢ per MCF. The purpose of this special rate is to encourage continued production from low-pressure oil wells.

Legal Citation

R.S. 47:633(9)(b)

Origin

Acts 1958 Ex. Sess., No. 2

Effective Date

1958

Beneficiaries

Small independent operators who continue production on low-producing wells as well as major oil companies

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$264,000	\$504,000

10. Incapable Gas-Well Gas

Gas produced from a gas well determined by the Secretary to be incapable of producing an average of 250,000 cubic feet of gas per day for the entire month is eligible for a special reduced tax rate of 1.3¢ per MCF. The purpose of this special rate is to encourage the continued production from low-producing gas wells.

Legal Citation

R.S. 47:633(9)(c)

Origin

Acts 1958 Ex. Sess., No. 2

Effective Date

1958

Beneficiaries

Small independent operators who continue production on low-producing wells as well as major oil companies

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$14,132,000	\$21,199,000

{ Natural Gas Special Rates }

闲置井天然气免征开采税

11. Orphan Wells

Production from a gas well designated by the Department of Natural Resources as being an orphan well for longer than sixty months is subject to a reduced severance tax rate equal to 25% of the full rate for a period of ten years. The gas production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly orphaned well produced from before being designated as an orphan well. The purpose of this special rate is to encourage production from orphaned wells.

Effective October 1, 2024, if production commences prior to October 1, 2028, the reduced rate is equal to 12.5% of the full rate for a period of 10 years.

Legal Citation

R.S. 47:633(7)(c)(iv)

Origin

Acts 2017, No. 421, amended by Acts 2024, No. 695

Effective Date

August 1, 2017

Beneficiaries

Gas producers with previously orphaned wells

Estimated Fiscal Effect

The estimated revenue loss for FYE 6-25 and FYE 6-26 is \$0; no activity is anticipated.

12. Inactive Wells

Production from a gas well designated by the Department of Natural Resources as being either inactive for two or more years or having 30 days or less production for the past two years is subject to a reduced severance tax rate equal to 50% of the full rate for a period of ten years. Eligible wells may apply for certification from July 1, 2018 through June 30, 2023. The gas production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly inactive well produced from before being designated as an inactive well. The purpose of this special rate is to encourage production from inactive wells.

Effective October 1, 2024, if production commences prior to October 1, 2028, the reduced rate is equal to 25% of the full rate for a period of 10 years.

Legal Citation

R.S. 47:633(7)(c)(iv)

Origin

Acts 2017, No. 421, amended by Acts 2024, No. 695

Effective Date

August 1, 2017

Beneficiaries

Gas producers with older mature fields containing many inactive wells

Estimated Fiscal Effect

预计的财政影响
The estimated revenue loss for FYE 6-25 and FYE 6-26 is negligible.

{ Natural Gas Incentive }

13. Produced Water Injection - Gas Wells

A 20% severance tax reduction is allowed on gas produced from wells in which produced water is injected into the reservoir to increase recovery. This incentive was enacted to reduce produced water discharge by providing severance tax savings for producers that inject produced waters into a gas reservoir to increase recovery of gas.

Legal Citation

R.S. 47:633.5(C)(2)

Origin

Acts 1991, No.625

Effective Date

July 17, 1991

Beneficiaries

Gas producers that inject produced waters into a gas reservoir to increase the recovery of gas

Estimated Fiscal Effect

The estimated revenue loss for FYE 6-25 and FYE 6-26 is negligible.

{ Oil Deduction }

14. Trucking, Barging, and Pipeline Fees

Oil and condensate are taxable at the higher of 12.5% of the gross receipts less charges for trucking, barging, and pipeline fees or the posted field price. The Department's regulation, LAC 61:I.2903, allows producers transporting through their own facilities a 25¢ per barrel deduction; those with third-party transportation may deduct 25¢ per barrel or the actual amount charged. The purpose of the regulation is to allow a standard 25¢ per barrel deduction for all producers.

Legal Citation

R.S. 47:633(7)(a)

Origin

Acts 1973 Ex. Sess., No. 6

Effective Date

January 1, 1974

Beneficiaries

All of industry

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$275,000	\$330,000

Natural Resources - Severance Tax

免征水平井石油的开采税

{ Oil Exemptions }

15. Horizontal Wells

Any well drilled or recompleted horizontally from which production begins after July 1, 2015, shall be eligible for an exemption from tax for 24 months or until payout of the well is achieved, whichever occurs first. Payout of well cost is the cost of completing the well to the commencement of production as reflected in the well cost statement submitted to the Department of Energy and Natural Resources. The amount of the exemption is dependent on the average oil price determined by the secretary on July 1st of each year for the ensuing 12 month exemption period. The purpose of this tax exemption is to encourage drilling of horizontal wells.

For eligible wells from which production commenced between August 1, 1994, to June 30, 2015, the tax was suspended for two months or until well payout without regard to the price of oil.

Legal Citation

R.S. 47:633(7)(c)(iii)

Origin

Acts 1994, No. 2, amended by Acts 2015, No. 120

Effective Date

August 1, 1994

Beneficiaries

Any producer who successfully completes or recompletes a well horizontally

Estimated Fiscal Effect 预计的财政影响

In accordance with R.S. 47:633(7)(d)(i), the secretary determined the price of oil to be \$87.66 per barrel for purposes of the FY 22-23 exemption amount. Therefore, since the price of oil is above \$80 and below \$90 per barrel, the FY 22-23 exemption amount is 60%.

FYE 6-25	FYE 6-26
\$1,113,000	\$897,000

16. Orphan Well Rework Program

An exemption is allowed for oil produced from an oil well that was previously designated as orphaned by the Department of Natural Resources, has had no production for at least 12 months and has undergone or is undergoing enhancements that require a Department of Natural Resources permit. To qualify for the exemption, production must comment between October 1, 2021, and June 30, 2031. Once a well is certified, no tax or other amount is due for the first 3 months of production. Thereafter, the operator must pay the amount of severance tax that would be due which is then credited to a site-specific trust account established for that well in accordance with R.S. 30:88.2.

Legal Citation

R.S. 47:633(7)(c)(iv)(cc)

Origin

Acts 2021, No. 391

Effective Date

June 16, 2021

Beneficiaries

Operators who complete permitted enhancements to oil wells which were previously designated as orphaned for at least 12 months and commence production between October 1, 2021, and June 30, 2031.

Estimated Fiscal Effect 预计的财政影响

\$0; no activity is anticipated.

Natural Resources - Severance Tax

免征深井石油的开采税

{ Oil Suspensions }

免征三次开油的开采税

17. Deep Wells

The severance tax on oil wells drilled to a true vertical depth of more than 15,000 feet is suspended for a period of 24 months or until payout of the well cost, whichever occurs first. Production must start after July 31, 1994. The purpose of this tax suspension is to encourage oil operators to invest in the drilling of deep wells.

Legal Citation

R.S. 47:633(9)(d)(v)

Origin

Acts 1994, No. 2

Effective Date

August 1, 1994

Beneficiaries

Oil producers that successfully drill to a depth greater than 15,000 feet

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$29,000	\$0

18. Tertiary Recovery

This suspension, enacted in 1983, provides that no severance tax is due on crude oil produced from a qualified tertiary project approved by the Department of Natural Resources until the project has reached payout. The purpose of this suspension is to provide financial assistance to producers undertaking large-scale carbon dioxide injection projects; however, oil prices have not been conducive to the initiation of these projects.

Legal Citation

R.S. 47:633.4(B)(2)

Origin

Acts 1983 Ex. Sess., No. 643, amended by Acts 2009, No. 450

Effective Date

July 20, 1983

Beneficiaries

Producers undertaking large-scale carbon dioxide injection projects

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$8,893,000	\$9,871,000

19. Incapable Oil Wells

An oil well incapable of producing an average of more than 25 barrels of oil per producing day, and producing at least 50% salt water, and having no capable well on the lease is eligible for a special reduced tax rate of 6.25% of value. The purpose of this special rate is to encourage the continued production from low-volume wells.

Legal Citation

R.S. 47:633(7)(b)

Origin

Acts 1948, No. 10

Effective Date

1948

Beneficiaries

Oil producers in Louisiana with wells producing in the 10-25 barrel per day range

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$6,061,000	\$9,274,000

20. Stripper Oil Wells

Oil produced from an oil well incapable of producing an average of more than ten barrels of oil per producing day for the entire taxable month is eligible for a special reduced tax rate of 3.125% of value. The purpose of this special rate is to encourage the continued production from stripper oil wells.

Legal Citation

R.S. 47:633(7)(c)(i)(aa)

Origin

Acts 1973 Ex. Sess., No.5

Effective Date

January 1, 1974

Beneficiaries

Oil producers in Louisiana with low-producing oil wells

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$23,265,000	\$29,314,000

23. Inactive Wells

Production from an oil well designated by the Department of Natural Resources as being either inactive for two or more years or having 30 days or less production for the past two years is subject to a reduced severance tax rate equal to 50% of the full rate for a period of ten years. Eligible wells may apply for certification from July 1, 2018 through June 30, 2023. The oil production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly inactive well produced from before being designated as an inactive well. The purpose of this special rate is to encourage production from inactive wells.

Effective October 1, 2024, if production commences prior to October 1, 2028, the reduced rate is equal to 25% of the full rate for a period of 10 years.

Legal Citation

R.S. 47:633(7)(c)(iv)

Origin

Acts 2017, No. 421, amended by Acts 2024, No. 695

Effective Date

August 1, 2017

Beneficiaries

Oil producers with older mature fields containing many inactive wells

Estimated Fiscal Effect 预计的财政影响

FYE 6-25	FYE 6-26
\$541,000	\$644,000

24. Salvage Oil

A special reduced rate of 3.125% of value applies to salvage oil reclaimed by class-one reclamation facilities that are permitted by the Office of Conservation. The purpose of this special rate is to provide financial assistance to class-one salvage oil operators. There is a prohibition against any person or affiliate of a person actually engaged in severing of oil, gas, or other natural resources from participating in this reduced rate program.

Legal Citation

R.S. 47:648.21

Origin

Acts 1986, No. 673

Effective Date

July 1, 1986

Beneficiaries

Class-one salvage oil operators

Estimated Fiscal Effect

\$0; no activity is anticipated.

Sales Tax

{ Exclusions }

油田道路安装免征营业税

5. Installation Charges on Tangible Personal Property

This exclusion allows separately stated installation charges associated with the sale and use of tangible personal property and digital products to be tax free.

Legal Citation

R.S. 47:301(3)(a)

Origin

Acts 1948, No. 9

Effective Date

June 7, 1948

Beneficiaries

Individuals and businesses who purchase items for which an installation charge is made

Estimated Fiscal Effect

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-25 and FYE 6-26.

FYE 6-25	FYE 6-26
\$51,484,000	\$52,864,000

6. Installation of Board Roads to Oilfield Operators

This exclusion allows installers of board roads, when dealing with oilfield operators, to separately itemize the installation charges associated with the board road and to exclude these charges from sales tax. The purpose of this exclusion is to eliminate the sales tax imposed on installation charges paid by oilfield contractors.

Legal Citation

R.S. 47:301(3)(c)

Origin

Acts 1983, No. 446

Effective Date

July 3, 1983

Repealed

Repealed effective January 1, 2025, by Acts 2024, 3rd Ex. Sess., No. 11. See also R.S. 47:301(3)(a).

Beneficiaries

Oilfield contractors

Estimated Fiscal Effect 预计的财政影响

This exclusion was affected by legislation from the 2024 Third Extraordinary Session. Prior to January 1, 2025, pertinent transactions were entirely exempt from the 4.45% state sales tax rate. Effective January 1, 2025, pertinent transactions are subject to the full 5% state sales tax rate.

The estimated revenue effect for FYE 6-25 is \$343,000; there is no estimated revenue loss of FYE 6-26.

Sales Tax

钻机修理及材料免征营业税 { Exclusions }

54. Repairs, Renovations, or Conversions of Drilling Rigs

This exclusion allows a drilling rig used exclusively for the exploration or development of minerals outside the territorial limits of the state in the outer continental shelf waters to be repaired, renovated or converted without the owner paying sales or use taxes.

Legal Citation

Prior to January 1, 2025, R.S.47:301(14)(g)(iii); effective January 1, 2025, R.S. 47:305(H)

Origin

Acts 2007, No. 173, amended by Acts 2024, 3rd Ex. Sess., No. 11

Effective Date

June 27, 2007

Related Exemption

R.S. 47:305(I)

Beneficiaries

Oilfield companies using drilling rigs exclusively for the exploration or development of minerals outside the territorial limits of the state in the outer continental shelf waters

Estimated Fiscal Effect 预计的财政影响

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-25 and FYE 6-26.

FYE 6-25	FYE 6-26
\$20,084,000	\$20,486,000

55. Surface Preparation, Coating, and Painting of Certain Aircraft

This exclusion allows Louisiana dealers to perform surface preparation, coating and painting of fixed rotary wing military aircraft or certain certified transport category aircraft tax free. The Federal Aviation Administration registration address of the aircraft must not be in Louisiana. The purpose of this exclusion is to allow Louisiana dealers to be competitive with dealers in neighboring states.

Legal Citation

Prior to January 1, 2025, R.S. 47:301(14)(g)(iv); effective January 1, 2025, R.S. 47:305

Origin

Acts 2017, No. 279, amended by Acts 2024, 3rd Ex. Sess., No. 11

Effective Date

July 1, 2017

Beneficiaries

Louisiana dealers who repair airplanes

Estimated Fiscal Effect 预计的财政影响

Pertinent transactions are entirely exempt from state sales and use taxes for FYE 6-25 and FYE 6-26.

FYE 6-25	FYE 6-26
\$506,000	\$516,000

(26) 路易斯安那州 - 钻机 / 钻机修理及材料免征
营业税项目相关证据

[Go to Previous Versions of this Statute](#) ▾

2024 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§47:305. Exclusions and exemptions from the tax

Universal Citation:

LA Rev Stat § 47:305 (2024) ○

[◀ Previous](#)

[Next ▶](#)

RS 47:305 - Exclusions and exemptions from the tax

A.(1) The gross proceeds derived from the sale in this state of livestock, poultry, and other farm products direct from the farm are exempted from the tax levied by taxing authorities, provided that such sales are made directly by the producers. When sales of livestock, poultry, and other farm products are made to consumers by any person other than the producer, they are not exempted from the tax imposed by taxing authorities.

(2) The gross proceeds derived from the sale in this state of livestock at public sales sponsored by breeders' or registry associations or livestock auction markets are exempted from the sales and use tax levied by the state only. When public sales of livestock are made to consumers by any person other than through a public sale sponsored by a breeders' or registry association or a livestock auction market, they are not exempted from the sales and use tax imposed by the state. This Section shall be construed as exempting race horses

supplied by licensors thereof in connection with such exhibition or broadcast and the sales and use tax shall not apply to licensors or distributors thereof.

G. The sales, use, and lease taxes imposed by taxing authorities shall not apply to the purchase or rental by private individuals of machines, parts therefor, and materials and supplies which a physician has prescribed for home renal dialysis.

H. "Demonstrators" as used in Subsection D of this Section for purposes of the sales and use tax levied by all taxing authorities shall mean all of the following:

(1) New and used trucks and automobiles for which dealer inventory plates may be obtained pursuant to R.S. 47:473, and new aircraft titled in the dealer's name for use as demonstrators which are kept primarily on the dealer's premises during normal business hours and which are available for demonstration purposes. However, the occasional use of a demonstrator by authorized personnel of the dealer shall not disqualify such demonstrator from the exemption herein designated.

(2) New boats, vessels, or other water craft, hereafter, "boats," which comply with all the following:

(a) They are registered in a boat, vessel, or water craft dealer's name with the appropriate agency.

(b) They are reported by the dealer to the department as demonstrators and are clearly identified as demonstrators in the manner required by the department.

(c) They are used by those designated by such dealer for any activity which results in the advertisement, promotion of sales, or demonstration of the qualities of the boat for the purpose of increasing sales of such boats; provided that such use does not occur on more than six consecutive days and does not occur on more than twelve days in any calendar month. The dealer shall keep such logs or other records of such use as shall be required by the department.

(d) They are ultimately sold at retail.

I. The sales and use taxes imposed by the state of Louisiana or any of its political subdivisions shall not apply to the labor, or sale of materials, services, and supplies, used for repairing, renovating or converting of any drilling rig, or machinery and equipment which are component parts thereof, which is used exclusively for the exploration or development of minerals outside the territorial limits of the state in Outer Continental

Shelf waters. For the purposes of this Subsection, "drilling rig" means any unit or structure, along with its component parts, which is used primarily for drilling, workover, intervention or remediation of wells used for exploration or development of minerals. For purposes of this Subsection, "component parts" means any machinery or equipment necessary for a drilling rig to perform its exclusive function of exploration or development of minerals.

Acts 1962, No. 182, §3; Acts 1972, No. 234, §1; Acts 1973, Ex.Sess., No. 13, §1, eff. Jan. 1, 1974; Acts 1974, No. 186, §1; Acts 1974, No. 627, §1; Acts 1975, No. 200, §1; Acts 1975, No. 372, §1; Acts 1976, No. 662, §1; Acts 1977, No. 516, §1; Acts 1978, No. 652, §1; eff. Jan. 1, 1979; Acts 1979, No. 145, §1; Acts 1979, No. 796, §1; Acts 1980, No. 159, §1; Acts 1980, No. 710, §1, eff. July 24, 1980; Acts 1983, No. 673, §1, eff. July 1, 1984; Acts 1984, No. 183, §1, eff. July 1, 1984; Acts 1985, No. 258, §1, eff. June 6, 1985; Acts 1985, No. 530, §1; Acts 1985, No. 901, §1, eff. Sept. 1, 1985; Acts 1986, No. 677, §1; H.C.R. No. 55, 1986 R.S.; Acts 1987, No. 156, §1, eff. Sept. 1, 1987; Acts 1987, No. 364, §1, eff. Sept. 1, 1987; Acts 1987, No. 847, §1, eff. July 20, 1987; Acts 1988, No. 948, §1, eff. Sept. 1, 1988; Acts 1990, No. 155, §1, eff. July 1, 1990; Acts 1990, No. 476, §1, eff. July 18, 1990; Acts 1991, No. 495, §1, eff. July 15, 1991; Acts 1991, No. 1065, §1, eff. Aug. 1, 1991; Acts 1994, No. 18, §2; Acts 1996, No. 29, §1, eff. July 2, 1996; Acts 1998, No. 4, §1, eff. June 4, 1998; Acts 1998, No. 37, §1, eff. June 24, 1998; Acts 1998, No. 38, §1, eff. June 24, 1998; Acts 2002, No. 4, §1, eff. June 30, 2002; Acts 2002, No. 31, §1, eff. July 1, 2002; Acts 2002, No. 37, §1, eff. June 25, 2002; Acts 2002, No. 42, §1, eff. July 1, 2002; Acts 2002, No. 62, §1, eff. June 25, 2002; Acts 2002, No. 72, §1, eff. June 25, 2002; Acts 2003, No. 73, §1, eff. July 1, 2003; Acts 2007, No. 463, §1, eff. July 1, 2007; Acts 2007, No. 480, §2; Acts 2009, No. 442, §1, eff. July 1, 2009; Acts 2009, No. 455, §1, eff. July 1, 2009; Acts 2009, No. 473, §1, eff. July 9, 2009; Acts 2013, No. 271, §1, eff. June 13, 2013; Acts 2015, No. 102, §1, eff. July 1, 2015; Acts 2015, No. 468, §1, eff. July 1, 2015; H.C.R. No. 8, 2015 R.S.; Acts 2019, No. 102, §1, eff. July 1, 2019.

NOTE: Act No. 205 of the 1978 R.S. became effective June 29, 1978. See Paragraph (D)(6) of this Section.

NOTE: See R.S. 47:302(j) and 331(i) for §305(D)(1)(t).

NOTE: See Acts 2002, No. 4, re (D)(1)(h).

NOTE: See H.C.R. No. 8, 2015 R.S., re: suspension of exemptions in (D)(1)(b), (c),(d), and (g) for business utilities.

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2024 年路易斯安那州法律 修订法规

第 47 篇 - 收入和税收

§47: 305。免税和免税

普遍引用：

洛杉矶修订统计 § 47: 305 (2024) ○

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[下一个 ▶](#)

RS 47: 305 - 免税和免税

A. (1) 在本州直接从农场销售牲畜、家禽和其他农产品的总收益免征税务机关征收的税款，前提是此类销售是由生产者直接进行的。当生产者以外的任何人向消费者销售牲畜、家禽和其他农产品时，他们不能免除税务机关征收的税款。

(2) 在本州，由饲养员或登记协会或牲畜拍卖市场赞助的公开销售牲畜所获得的总收益仅免征该州征收的销售和使用税。当任何人向消费者公开销售牲畜时，除非通过饲养者或登记协会或牲畜拍卖市场赞助的公开销售，则他们不能免征国家征收的销售和使用税。本节应解释为豁免参加比赛并在路易斯安那州举行的任何赛马比赛中索赔的赛马，无论索赔的马匹是否归原始饲养员所有。

(3) 除生产者外，任何人出售给任何其他人购买的农产品不是为了直接消费，而是为了在为最终零售消费贸易准备、加工或制造此类农产品而购买原材料以供使用或销售的任何其他人，应免除税务机关征收的销售和使用税的任何和所有规定，包括缴纳适用于销售、储存、使用、转让或任何其他使用或处理的税款，除非该农产品实际作为适销对路或成品出售给最

演示目的。但是，经销商授权人员偶尔使用演示器不应取消该演示器享受此处指定的豁免的资格。

(2) 符合以下所有条件的新船、船只或其他船只，以下称为“船只”：

(a) 他们以船只、船只或船只经销商的名义在适当的机构注册。

(b) 经销商向该部门报告他们为示威者，并按照该部门要求的方式明确识别为示威者。

(c) 由该经销商指定的人员将其用于任何活动，以促进销售或展示船只的质量，以增加此类船只的销量；前提是此类使用不超过连续六天，并且在任何日历月中发生不超过十二天。经销商应保留该部门要求的此类使用日志或其他记录。

(d) 它们最终以零售方式出售。

我。路易斯安那州或其任何政治分区征收的销售和使用税不适用于用于修理、翻新或改装任何钻机或作为其组成部分的机械和设备的材料、服务和用品的劳动力或销售，这些钻机或机械和设备是其组成部分，专门用于在外大陆架水域勘探或开发该州领土范围之外的矿物。就本小节而言，“钻机”是指主要用于钻探、修井、干预或修复用于矿产勘探或开发的油井的任何单元或结构及其组成部分。就本小节而言，“零部件”是指钻机履行其矿产勘探或开发的专有功能所需的任何机械或设备。

1962 年法案，第 182 号，第 3 款；1972 年法令，第 234 号，第 1 款；1973 年法令，Ex.Sess.，第 13 号，第 1 款，生效。1974 年 1 月 1 日；1974 年法案，第 186 号，第 1 款；1974 年法令，第 627 号，第 1 款；1975 年法令，第 200 号，第 1 款；1975 年法令，第 372 号，第 1 款；1976 年法令，第 662 号，第 1 款；1977 年法令，第 516 号，第 1 款；1978 年法令，第 652 号，第 1 款；伊芙。1979 年 1 月 1 日；1979 年法令，第 145 号，第 1 款；1979 年法令，第 796 号，第 1 款；1980 年法令，第 159 号，第 1 款；1980 年法令，第 710 号，第 1 款，生效。1980 年 7 月 24 日；1983 年法令，第 673 号，第 1 款，生效。1984 年 7 月 1 日；1984 年法令，第 183 号，第 1 款，生效。1984 年 7 月 1 日；1985 年法令，第 258 号，第 1 款，生效。1985 年 6 月 6 日；1985 年法令，第 530 号，第 1 款；1985 年法令，第 901 号，第 1 款，生效。1985 年 9 月 1 日；1986 年法令，第 677 号，第 1 款；1986 年 R.S. 第 55 号 H.C.R.；1987 年法令，第 156 号，第 1 款，生效。1987 年 9 月 1 日；1987 年法令，第 364 号，第 1 款，生效。1987 年 9 月 1 日；1987 年法令，第 847 号，第 1 款，生效。1987 年 7 月 20 日；1988 年法令，第 948 号，第 1 款，生效。1988 年 9 月 1 日；1990 年法令，第 155 号，第 1 款，生效。1990 年 7 月 1 日；1990 年法令，第 476 号，第 1 款，生效。1990 年 7 月 18 日；1991 年法令，第 495 号，第 1 款，生效。1991 年 7 月 15 日；1991 年法令，第 1065 号，第 1 款，生效。1991 年 8 月 1 日；1994 年法令，第 18 号，第 2 款；1996 年法令，第 29 号，第 1 款，生效。1996 年 7 月 2 日；1998 年法令，第 4 号，第 1 款，生效。1998 年 6 月 4 日；1998 年法令，第 37 号，第 1 款，生效。1998 年 6 月 24 日；1998 年法令，第 38 号，第 1 款，生效。

1998年6月24日;2002年法案,第4号,第1款,生效。2002年6月30日;2002年法案,第31号,第1款,生效。2002年7月1日;2002年法案,第37号,第1款,生效。2002年6月25日;2002年法案,第42号,第1款,生效。2002年7月1日;2002年法案,第62号,第1款,生效。2002年6月25日;2002年法令,第72号,第1款,生效。2002年6月25日;2003年法案,第73号,第1款,生效。2003年7月1日;2007年法案,第463号,第1款,生效。2007年7月1日;2007年法案,第480号,第2款;2009年法案,第442号,第1款,生效。2009年7月1日;2009年法案,第455号,第1款,生效。2009年7月1日;2009年法案,第473号,第1款,生效。2009年7月9日;2013年法案,第271号,第1款,生效。2013年6月13日;2015年法案,第102号,第1款,生效。2015年7月1日;2015年法案,第468号,第1款,生效。2015年7月1日;HCR第8号,2015年RS;2019年法案,第102号,第1款,生效。2019年7月1日。

注:1978年RS第205号法案于1978年6月29日生效。参见本节(D)(6)段。

注意:有关§305(D)(1)(t),请参阅RS 47: 302(j)和331(i)。

注:参见2002年法案,第4号,关于(D)(1)(h)。

注:参见H.C.R.第8号,2015年RS,关于:暂停(D)(1)(b)、(c)、(d)和(g)中商业公用事业的豁免。

2018 Third Extraordinary Session

2018年第三届特别立法会议

HOUSE BILL NO. 11

BY REPRESENTATIVES LEOPOLD AND JACKSON

TAX/SALES-USE, STATE: Provides for the rate and base for state sales and use taxes
(Item #1)

州营业/使用税：规定州营业税和使用税的税率及税收基础

1 AN ACT
2 To amend and reenact R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory
3 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and
4 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and
5 321.1(A) through (C), (E), (F)(introductory paragraph), (F)(66)(introductory
6 paragraph), (F)(67) through (69), and (F)(70)(introductory paragraph), and 331(P),
7 (Q), and (R), to enact R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J),
8 and 331(V) and (W), and to repeal R.S. 47:302(Y), 321(M), 331(T), and Act No. 395
9 of the 2017 Regular Session of the Louisiana Legislature, relative to state sales and
10 use taxes; to provide for the tax rate; to provide for the applicability of certain
11 exclusions and exemptions applicable to certain taxes; to provide for effectiveness;
12 and to provide for related matters.

13 Be it enacted by the Legislature of Louisiana:

14 Section 1. R.S. 47:301(16)(o)(i), 302(R)(2) and (3), (S), (T), (X)(introductory
15 paragraph), (AA)(introductory paragraph), (AA)(29) through (31), and
16 (AA)(32)(introductory paragraph), 321(H)(2) through (6), and (I) through (K), and 321.1(A)
17 through (C), (E), (F)(introductory paragraph), (F)(66)(introductory paragraph), (F)(67)
18 through (69), and (F)(70)(introductory paragraph), and 331(P), (Q), and (R) are hereby
19 amended and reenacted and R.S. 47:302(BB) and (CC), 321(P) and (Q), 321.1(I) and (J), and
20 331(V) and (W) are hereby enacted to read as follows:

exemptions shall be applicable to the tax levied pursuant to the provisions of this
Section:

* * *

(29) Beginning July 1, 2017, through June 30, 2018, the exclusion for
surface preparation, painting, and coating fixed or rotary wing aircraft and certified
transport category aircraft registered outside of this state, as provided in R.S.
47:301(14)(g)(iv).

(30) Beginning July 1, 2017, through June 30, 2018, purchases and leases
by qualifying radiation therapy treatment centers, as provided in R.S. 47:305.64.

(31) Beginning July 1, 2017, through June 30, 2018, sales and purchases of
medical devices used by patients under the supervision of a physician, as provided
in R.S. 47:305(D)(1)(s).

(32) Beginning October 1, 2017, through June 30, 2018:

尽管存在任何相反的法律规定（包括但不限于本章节中任何相反条款），自2018年7月1日起至2025年6月30日止，依据本条款征收的税款不得有任何豁免或除外情形，但以下项目的零售、使用、消费、分销或储存以供使用或消费除外：

BB. Notwithstanding any other provision of law to the contrary, including
but not limited to any contrary provisions of this Chapter, beginning July 1, 2018,
through June 30, 2025, there shall be no exemptions and no exclusions to the tax
levied pursuant to the provisions of this Section, except for the retail sale, use,
consumption, distribution, or storage for use or consumption of the following:

(1) Food for home consumption as defined in R.S. 47:305(D)(1)(n) through
(r) on January 1, 2003, as provided in Article VII, Section 2.2 of the Constitution of
Louisiana.

(2) Natural gas as provided in Article VII, Section 2.2 of the Constitution of
Louisiana.

(3) Electricity as provided in Article VII, Section 2.2 of the Constitution of
Louisiana.

(4) Water as provided in Article VII, Section 2.2 of the Constitution of
Louisiana.

1 (88) Rentals or leases of certain oilfield property for re-lease or re-rental as
2 provided in R.S. 47:301(7)(b).

3 (89) Sales of aircraft manufactured in Louisiana with a maximum capacity
4 of eight persons as provided in R.S. 47:301(10)(m).

5 (90) Labor, materials, services, and supplies used for the repair, renovation,
6 or conversion of drilling rig machinery and equipment which become component
7 parts of a drilling rig used exclusively for exploration or development of minerals as
8 provided in R.S. 47:301(14)(g)(iii).

(91) 根据R.S. 47:305(I) 条款规定，专门用于矿物勘探开发的钻探设备及相关装备的维修费用与耗材支出。

9 (91) Repairs and materials used on drilling rigs and equipment used
10 exclusively for exploration or development of minerals as provided in R.S. 47:305(I).

11 (92) Sales by thrift shops located on military installations as provided in R.S.
12 47:305.14(A)(4).

13 (93) Leases or rentals of vessels for use in offshore mineral production or the
14 provision of services to those engaged in mineral production as provided in R.S.
15 47:305.19.

16 (94) Sales of gasohol as provided in R.S. 47:305.28.

17 (95) Sales or purchases by sheltered workshops as provided in R.S.
18 47:305.38.

19 (96) Pharmaceutical samples manufactured or imported into the state free of
20 charge as provided in R.S. 47:305.47.

21 (97) The exclusion for surface preparation, painting, and coating fixed or
22 rotary wing aircraft and certified transport category aircraft registered outside of this
23 state, as provided in R.S. 47:301(14)(g)(iv).

24 (98) Sales of platinum, gold, and silver bullion, that is valued solely upon its
25 precious metal content, whether in coin or ingot form as provided in R.S.
26 47:301(16)(b)(ii)(aa).

27 (99) Sales of certain numismatic coins as provided in R.S.
28 47:301(16)(b)(ii)(bb) and (cc).

(27) 路易斯安那州 - 按固定比例计提折耗项目相关证据

[Go to Previous Versions of this Statute](#) ▾

2024 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§47:287.745. Deductions from gross income; depletion

Universal Citation:

LA Rev Stat § 47:287.745 (2024) ○

[◀ Previous](#)

[Next ▶](#)

RS 47:287.745 - Deductions from gross income; depletion

A. In computing net income in the case of oil and gas wells there shall be allowed as a deduction cost depletion as defined under federal law or percentage depletion as provided for in Subsection B, whichever is greater.

B. In the case of oil and gas wells, the percentage depletion provided for in Subsection A shall be twenty-two percent of gross income from the property during the taxable year, excluding from such gross income an amount equal to any rents or royalties paid or incurred by the taxpayer in respect of the property. Such allowance shall not exceed fifty percent of the net income of the taxpayer, computed without allowance for depletion, from the property. In determining net income from the property, federal income taxes shall be considered an expense.

Acts 1986, 1st Ex. Sess., No. 16, §1, eff. Dec. 24, 1986; Acts 2015, No. 123, §1, eff. July 1, 2015; §3, eff. July 1, 2018.

NOTE: See Acts 2015, No. 123, §5, re: applicability.

NOTE: See Acts 2018, 2nd E.S., No. 4, §1, re: applicability.

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2024 年路易斯安那州法律 修订法规

第 47 章 - 收入和税收

§47: 287.745。从总收入中扣除;枯竭

普遍引用:

洛杉矶修订统计 § 47: 287.745 (2024) ○

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[下一个 ▶](#)

RS 47: 287.745 - 从总收入中扣除;枯竭

一个。在计算石油和天然气井的净收入时，应允许扣除联邦法律定义的成本消耗或 B 小节规定的百分比消耗，以较大者为准。

B.对于油气井，A 小节规定的消耗百分比应为纳税年度内财产总收入的 **22%**，从该总收入中不包括相当于纳税人为该财产支付或发生的任何租金或特许权使用费的金额。这种津贴不得超过纳税人从财产中获得的净收入的百分之五十，计算得不计耗尽。在确定财产净收入时，联邦所得税应被视为一项费用。

1986 年法令，第 1 例，第 16 号，第 1 款，生效。1986 年 12 月 24 日;2015 年法案，第 123 号，第 1 款，生效。2015 年 7 月 1 日;§3，有效。2018 年 7 月 1 日。

注意：参见 2015 年法案，第 123 号，第 5 款，关于：适用性。

注意：参见 2018 年法案，第 2 E.S.，第 4 号，第 1 款，关于：适用性。

（28）路易斯安那州 - 开采税减免项目相关证据

[Go to Previous Versions of this Statute](#) ▾

2024 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§47:633. Rates of tax

Universal Citation:

LA Rev Stat § 47:633 (2024) ○

[◀ Previous](#)

[Next ▶](#)

RS 47:633 - Rates of tax

The taxes on natural resources severed from the soil or water levied by R.S. 47:631 shall be predicated on the quantity or value of the products or resources severed and shall be paid at the following rates:

(1) On trees and timber, except pulpwood, two and one-quarter percent of the then-current average stumpage market value of such timber, to be determined annually in December by the Louisiana Forestry Commission, such value to be effective on the first day of January in the following year and continuing until the next succeeding January. The Louisiana Tax Commission may assist in determining the value. The average stumpage market value shall be applied to the weight or scale of trees and timber as determined pursuant to the provisions of R.S. 3:4641 and 4642 at the first time the trees and timber are scaled prior to undergoing the first processing after severance.

(2) On pulpwood, five percent of the then-current average stumpage market value of such pulpwood, to be determined annually in December by the Louisiana Forestry Commission,

such value to be effective on the first day of January in the following year and continuing until the next succeeding January. The Louisiana Tax Commission may assist in determining the value. The average stumpage market value shall be applied to the weight or scale of pulpwood as determined pursuant to the provisions of R.S. 3:4641 and 4642 at the first time the pulpwood is scaled prior to undergoing the first processing after severance.

(3) The Louisiana Forestry Commission may base its determination of the market value of trees, timber, and pulpwood as provided in Paragraphs (1) and (2) of this Section with consideration of sales of timber as reported to the Department of Revenue and as published in the "Quarterly Report of Forest Products" by the Department of Agriculture and Forestry, as well as other information considered by the Louisiana Forestry Commission.

(4) to (6) Repealed by Acts 1975, No. 460, §2, eff. Dec. 1, 1975.

(7)(a) On oil twelve and one-half percentum of its value at the time and place of severance. Such value shall be the higher of (1) the gross receipts received from the first purchaser, less charges for trucking, barging and pipeline fees, or (2) the posted field price. In the absence of an arms length transaction or a posted field price, the value shall be the severer's gross income from the property as determined by R.S. 47:158(C).

(b) On oil produced from a well classified by the commissioner of conservation as an oil well, and determined by the collector of revenue that such well is incapable of producing an average of more than twenty-five barrels of oil per producing day during the entire taxable month, and which also produces at least fifty percent salt water per day, the tax rate applicable to the oil severed from such well shall be one-half of the rate set forth in Subparagraph (a) of this Paragraph and such well shall be defined, for severance tax purposes, as an incapable well, provided that such well has been certified by the Department of Revenue as incapable of such production on or before the twenty-fifth day of the second month following the month of production. Oil severed from a multiple well lease or property is not subject to the reduced rate of tax provided for herein, unless all such wells are certified as incapable.

(c)(i)(aa) On oil produced from a well classified by the commissioner of conservation as an oil well, and certified by the Department of Revenue that such well is incapable of producing an average of more than ten barrels of oil per producing day during the entire taxable month, the tax rate applicable to the oil severed from such well shall be one-quarter of the rate set forth in Subparagraph (a) of this Paragraph and such well shall be defined,

for severance tax purposes, as a stripper well, provided that such well has been certified by the Department of Revenue as a stripper well on or before the twenty-fifth day of the second month following the month of production. Once a well has been certified and determined to be incapable of producing an average of more than ten barrels of oil per producing day during an entire month, such stripper well shall remain certified as a stripper well until the well produces an average of more than ten barrels of oil per day during an entire calendar month.

(bb) Crude oil produced from certified stripper wells shall be exempt from severance tax in any month in which the average value set forth in Subparagraph (a) of this Paragraph is less than twenty dollars per barrel.

(ii)(aa) On oil produced from a well in a stripper field classified by the commissioner of conservation as a mining and horizontal drilling project which utilizes gravity drainage to a collection point in a downhole operations room, the tax rate applicable to the oil severed from such well shall be one-quarter of the rate set forth in Subparagraph (a) of this Paragraph (7); provided that such well has been classified by the commissioner as a mining and horizontal drilling project before the lower rate is claimed on a tax return.

(bb) For purposes of this Paragraph, a "stripper field" means those geological formations as designated by rules and regulations of the secretary which have been historically recognized as being "stripper fields" and as utilizing stripper wells for oil production.

(cc) The tax rate provided in Paragraph (ii)(aa) shall be applicable only to the working interest and shall only apply until the cumulative value of hydrocarbon production from the mining and horizontal drilling project is equal to two and one-third times the total private investment, invested by the working interest owners, in the project.

(dd) For the purposes of this Section "private investment" shall mean those costs associated with project design, fabrication, installation of equipment, drilling and completion cost of wells and any other costs directly associated with said project. A "working interest owner" shall mean the owner of a mineral right who is under an obligation to share in the costs of drilling and completing a mining and horizontal drilling project. A person who does not invest and take a financial or economic risk in the drilling for and actual production of oil shall not be a working interest owner under the provisions of this Section.

(iii) All severance tax shall be suspended, for a period of twenty-four months or until payout of the well cost is achieved, whichever comes first, on any horizontally drilled well,

or, on any horizontally drilled recompletion well, from which production commences after July 31, 1994, and on or before June 30, 2015. Beginning July 1, 2015, and thereafter, the amount of the exemption for any well that commences production on or after July 1, 2015, shall be the amount set forth in Subparagraph (d) of this Paragraph.

(aa) For the purposes of this Section "horizontal drilling" shall mean high angle directional drilling of bore holes with fifty to three thousand plus feet of lateral penetration through productive reservoirs and "horizontal recompletion" shall mean horizontal drilling in an existing well bore.

(bb) Payout of well cost shall be the cost of completing the well to the commencement of production as determined by the Department of Energy and Natural Resources.

(iv)(aa) Production from an oil or gas well subsequent to the well's having been inactive for two or more years or having thirty days or less of production during the past two years shall be subject to a severance tax rate equal to twenty-five percent of the rate imposed under this Paragraph or Paragraph (9) of this Section for a period of ten years if the production commences before October 1, 2028. Production from an oil or gas well subsequent to the well's having been designated as an orphan well for longer than sixty months shall be subject to a severance tax rate equal to twelve and one half percent of the rate imposed under this Paragraph or Paragraph (9) of this Section for a period of ten years if the production commences before October 1, 2028.

(bb) Production from an oil or gas well subsequent to the well's having been inactive for two or more years or having thirty days or less of production during the past two years shall be subject to a severance tax rate equal to fifty percent of the rate imposed under this Paragraph or Paragraph (9) of this Section for a period of ten years if the production commences on or after October 1, 2028. Production from an oil or gas well subsequent to the well's having been designated as an orphan well for longer than sixty months shall be subject to a severance tax rate equal to twenty-five percent of the rate imposed under this Paragraph or Paragraph (9) of this Section for a period of ten years if the production commences on or after October 1, 2028.

(cc) To qualify for a reduced inactive or orphan well severance tax rate provided for in Subitem (aa) or (bb) of this Item, the oil or gas production must be produced from the same perforated producing interval or from one hundred feet above and one hundred feet below the perforated producing interval for lease wells, and within the correlative defined interval for unitized reservoirs, that the formerly inactive or orphaned well produced from before being inactive or designated as an orphan well. The exemption shall be extended by

the length of any inactivity of a well that has commenced production when such inactivity is caused by a force majeure.

(dd) To qualify for inactive or orphan well status for purposes of the special rates provided for in this Item, an application for inactive or orphan well certification shall be made to the Department of Energy and Natural Resources during the period beginning July 1, 2018, and ending June 30, 2028. Upon certification that a well is inactive or orphan, production shall be subject to the special rate as provided in this Item from the date that production begins or ninety days from the date that of the application, whichever occurs first. If, in any one fiscal year, the secretary of the Department of Revenue estimates that the severance tax paid under the provisions of this Item will be in excess of fifteen million dollars, the secretary shall notify the commissioner of conservation who shall not certify inactive or orphan well status for any other wells for the remainder of that fiscal year. Such certifications may begin again after the beginning of the next fiscal year.

(ee) If the severance tax is paid at the full rate provided by this Section before the Department of Energy and Natural Resources approves an application for inactive or orphan well status, the operator is entitled to a credit against taxes imposed by this Section in an amount equal to the tax paid. To receive a credit, the operator must apply to the secretary of the Department of Revenue for the credit not later than the first anniversary after the date that the Department of Energy and Natural Resources certifies that the well is an inactive or orphan well.

(ff) Notwithstanding any provision of law to the contrary, oil production from any orphan well as defined by R.S. 30:88.2(A) that is undergoing or has undergone well enhancements that required a Department of Energy and Natural Resources permit, including but not limited to re-entries, workovers, or plugbacks, from which production commences on or after October 1, 2021, and before June 30, 2031, shall be exempt from the severance tax. To qualify for the exemption, an application for certification shall be made to the Department of Energy and Natural Resources. Upon certification that a well qualifies for the exemption, the operator shall retain an amount equal to the severance tax otherwise due for the initial three months of the exemption. Beginning in the fourth month following certification, the operator shall report, on forms prescribed by the secretary, and remit to the Department of Revenue an amount equal to the severance tax applicable to the well pursuant to this Paragraph, which shall be credited to the associated site-specific trust account provided for in R.S. 30:88.2 and shall be subject to all due date, interest, and penalty provisions applicable to the oil severance tax.

(d) There shall be an exemption from severance tax as provided in this Subparagraph for production from any horizontally drilled well, or, on any horizontally drilled recompletion well, from which production occurs on or after July 1, 2015. The exemption shall last for a period of twenty-four months or until payout of the well cost is achieved, whichever comes first. For the purposes of this Section, "horizontal drilling" shall mean high angle directional drilling of bore holes with fifty to three thousand plus feet of lateral penetration through productive reservoirs, and "horizontal recompletion" shall mean horizontal drilling in an existing well bore. Payout of well cost shall be the cost of completing the well to the commencement of production as determined by the Department of Energy and Natural Resources.

(i) The secretary shall determine the oil price upon which the exemption for a horizontal well that produces oil shall be based on July First of each year for the ensuing twelve months based upon the average New York Mercantile Exchange Price per barrel of crude oil per month on the close of business June Thirtieth for the prior twelve months. The amount of the exemption for a horizontal well that produces oil shall be as follows:

(aa) The exemption shall be one hundred percent if the price of oil is at or below seventy dollars per barrel.

(bb) The exemption shall be eighty percent if the price of oil is above seventy dollars and at or below eighty dollars per barrel.

(cc) The exemption shall be sixty percent if the price of oil is above eighty dollars and at or below ninety dollars per barrel.

(dd) The exemption shall be forty percent if the price of oil is above ninety dollars and at or below one hundred dollars per barrel.

(ee) The exemption shall be twenty percent if the price of oil is above one hundred dollars and at or below one hundred ten dollars per barrel.

(ff) There shall be no exemption in effect if the price of oil exceeds one hundred ten dollars per barrel.

(ii) The secretary shall determine the natural gas price upon which the exemption for a horizontal well that produces natural gas shall be based on July First of each year for the ensuing twelve months based upon the average New York Mercantile Exchange Price per million BTU per month on the close of business June Thirtieth for the prior twelve months.

The amount of the exemption for a horizontal well that produces natural gas shall be as follows:

(aa) The exemption shall be one hundred percent if the price of natural gas is at or below four dollars and fifty cents per million BTU.

(bb) The exemption shall be by eighty percent if the price of natural gas is above four dollars and fifty cents per million BTU and at or below five dollars and fifty cents per million BTU.

(cc) The exemption shall be sixty percent if the price of natural gas is above five dollars and fifty cents per million BTU and at or below six dollars per million BTU.

(dd) The exemption shall be forty percent if the price of natural gas is above six dollars per million BTU and at or below six dollars and fifty cents per million BTU.

(ee) The exemption shall be twenty percent if the price of natural gas is above six dollars and fifty cents per million BTU and at or below seven dollars per million BTU.

(ff) There shall be no exemption in effect if the price of natural gas exceeds seven dollars per million BTU.

(8) On distillate, condensate, or similar natural resources severed from the soil or water either with oil or gas, twelve and one-half percentum of gross value at the time and place of severance. For the levy of this tax, gross value shall be as defined by R.S. 47:633(7)(a). However, natural gasoline, casinghead gasoline and other natural gas liquids, including but not limited to ethane, methane, butane or propane, all of which occur naturally or which are recovered through processing gas after separation of oil, distillate, condensate, or similar natural resources shall not be subject to the levy provided for in this Paragraph, but shall be subject to the levy provided for in R.S. 47:633(9).

(9)(a)(i) Subject to adjustment as provided in Subparagraph (d) below, on natural gas and, based on equivalent gas volumes, natural gasoline, casinghead gasoline, and other natural gas liquids, including but not limited to ethane, methane, butane, or propane, ten cents per thousand cubic feet measured at a base pressure of 15.025 pounds per square inch absolute and at the temperature base of sixty degrees Fahrenheit; provided that whenever the conditions of pressure and temperature differ from the above bases, conversion of the volume from these conditions to the above bases shall be made in accordance with the Ideal Gas Laws with correction for deviation from Boyle's Law, which correction must be made unless the pressure at the point of measurement is two hundred pounds per square

inch gauge, or less, all in accordance with methods and tables generally recognized by and commonly used in the natural gas industry. For all purposes of computing standard cubic feet of gas under this Section the barometric pressure shall be assumed to be 14.7 pounds per square inch absolute at the place of measurement.

(ii) The rate as set forth in Item (i) of this Subparagraph shall be in effect until June 30, 1992. Effective July 1, 1992 the rate shall be seven cents per thousand cubic feet, and this rate shall also be subject to the annual rate adjustment as provided in Item (d)(i) of this Paragraph.

(b) In the case of gas produced from an oil well designated as such by the office of conservation, which has been determined by the secretary to have a wellhead pressure of fifty pounds per square inch gauge or less under operating conditions, or, in the case of gas rising in a vaporous state through the annular space between the casing and tubing of such oil well and released through lines connected with the casinghead gas which has been determined by the secretary to have a casinghead pressure of fifty pounds per square inch gauge or less under operating conditions, the rate shall be three cents per thousand cubic feet. For purposes of applying this reduced rate an oil well being produced by the method commonly known as gas lift shall be presumed in the absence of a determination to the contrary by the secretary, to have a wellhead pressure of fifty pounds per square inch or less under operating conditions. To qualify for the reduced rate an oil well must have a casinghead pressure of fifty pounds or less per square inch for the entire taxable month.

(c) In the case of gas produced from a gas well designated as such by the office of conservation, which has been determined by the secretary to be incapable of producing an average of 250,000 cubic feet of gas per day, the tax rate applicable to the gas severed from such well shall be one and three-tenths cents per thousand cubic feet. To qualify for the reduced rate, a gas well must be incapable of producing 250,000 cubic feet of gas per day during the entire taxable month.

(d)(i) The gas tax rate provided in Subparagraph (a) of this Paragraph shall be adjusted annually on July first for the ensuing twelve calendar months as hereinafter set forth but shall never be less than seven cents per thousand cubic feet. On or before April 30, 1991, and annually thereafter, the secretary shall determine, using the "gas base rate adjustment" as hereinafter provided, the new gas tax rate for the twelve calendar months beginning July 1, 1991, and respectively for each twelve-month period beginning annually thereafter. The new gas tax rate shall be the rate provided in Subparagraph (a) of this Paragraph multiplied by the gas base rate adjustment. The "gas base rate adjustment" shall be determined by the secretary of the Department of Energy and Natural Resources. The "gas base rate

adjustment" for the applicable twelve-month period is a fraction, the numerator of which shall be the average of the New York Mercantile Exchange (NYMEX) Henry Hub settled price on the last trading day for the month, as reported in the Wall Street Journal for the previous twelve-month period ending on March thirty-first, and the denominator of which shall be the average of the monthly average spot market prices of gas fuels delivered into the pipelines in Louisiana as reported by the Natural Gas Clearing House for the twelve-month period ending March 31, 1990 (1.7446 \$/MMBTU). For the twelve-month period ending March 31, 2003, the monthly average gas prices used in making the numerator of the "gas base rate adjustment", the average gas prices for the months April, 2002 through September, 2002 shall be the monthly average spot market price of gas fuels delivered into the pipelines into Louisiana as reported in the Natural Gas Clearing House, and the average gas prices for the months October, 2002 through March, 2003 shall be the New York Mercantile Exchange (NYMEX) Henry Hub settled price on the last trading day for the month, as reported in the Wall Street Journal. The secretary of the Department of Revenue shall publish the "gas base rate adjustment" and the "gas tax rate", as determined under this Subparagraph in the official journal of the state of Louisiana by May first of each year and shall provide the "gas base rate adjustment" and the "gas tax rate" to affected producers by written notice mailed sixty days prior to the effective date thereof, but failure to make such publication or to give such notice shall not be a condition for the new gas tax rate which shall nevertheless be effective.

(ii) If publication of the NYMEX Henry Hub average monthly gas price data is discontinued, the "gas tax rate" shall remain that last established under this Subparagraph until a comparable method for determining the "gas tax rate" is adopted by the legislature.

(iii) If the base data of the NYMEX Henry Hub average monthly gas price is substantially revised, the secretary of the Department of Energy and Natural Resources shall make appropriate adjustment to ensure that the "gas base rate adjustment" is reasonably consistent with the result which would have been attained had such substantial revision not been made. If the secretary is unable to make reasonable changes sufficient to ensure a consistent result, the "gas tax rate" shall remain that last established under this Subparagraph until a comparable method for determining the "gas tax rate" is adopted by the legislature.

(iv) The provisions of this Subparagraph (d) shall affect only the determination of the rate of the tax on the severance of a quantity of natural gas. They are not intended, nor shall they be construed, to affect any other determination whatsoever including but not limited to the determination of royalty due under mineral leases.

(v) Production of natural gas, gas condensate, and oil from any well drilled to a true vertical depth of more than fifteen thousand feet, where production commences after July 31, 1994, shall be exempt from severance tax, from the date commercial production begins, for twenty-four months or until payout of the well cost, whichever comes first. For the purpose of this exemption, the date commercial production begins shall be the first day the well produces into the permanent production equipment and the facilities have been constructed to process and deliver natural gas, gas condensate, or oil to a sales point. The date of a drill-stem test, production test, or any other related production shall not be considered, construed, or deemed the date commercial production begins regardless of whether such activities are classified as active production by the office of conservation of the Department of Energy and Natural Resources. The date commercial production begins may be a date subsequent to the well completion date.

(e) The tax shall not accrue on the severance of gas:

(i) Which is subsequently injected into a formation in the state of Louisiana for the purpose of storing by the producer. Gas injected into a formation in the state of Louisiana for the purpose of recycling, repressuring or pressure maintenance, or for any other purpose which increases the ultimate recovery of oil or other hydrocarbons, shall be taxable at the time of initial severance, but the taxpayer injecting such gas, whether he be the initial severer or not, shall be allowed a credit against any tax otherwise currently due at the current tax rate for the volume so injected. If gas on which an exemption or credit as provided for in this Item (i) has been allowed is subsequently severed from the earth, the tax herein provided shall thereupon accrue unless otherwise excluded.

(ii) Originally produced without the state of Louisiana which has been injected into the earth within the state of Louisiana for the purpose set forth in (i) above.

(iii) When produced from oil wells and vented or flared directly into the atmosphere, provided such gas is not otherwise sold.

(iv) Used for drilling fuel in the field where produced, whether used as drilling fuel by the producer of the gas, by the operator of a lease, or by another person, and gas used by the operator as described in R.S. 47:640 on leases operated by such operator for fuel in connection with the operation and development for or production of oil and gas in the field where produced. Gas used for fuel by an operator shall include gas used for heating, separating, producing, dehydrating, compressing, and pumping of oil and gas in the field where the gas is produced provided such gas is not otherwise sold. Gas used for drilling fuel

in the field where the gas is produced shall include gas used by the operator or by any other person engaged in drilling in the field where the gas is produced.

(v) Consumed in the production of natural resources in the state of Louisiana.

(vi) When produced from gas wells and vented or flared directly into the atmosphere, provided such gas is not otherwise sold.

(vii) Used in the manufacture of carbon black. Provided that gas injected into an oil well to be used in lifting oil by the method commonly known as gas lift shall not be deemed to be produced from the gas lift well but such gas shall not be taxable unless it is subsequently used for purposes not exempt under this Section.

(10) On sulphur, one dollar and three cents per long ton of two thousand, two hundred forty pounds.

(11) On salt, six cents per ton of two thousand pounds.

(12) On coal, ten cents per ton of two thousand pounds.

(13) On lignite, twelve cents per ton of two thousand pounds.

(14) On ores, ten cents per ton of two thousand pounds.

(15) On marble, twenty cents per ton of two thousand pounds.

(16) On stone, three cents per ton of two thousand pounds.

(17) Repealed by Acts 1997, No. 40, §2.

(18) On sand, six cents per ton of two thousand pounds.

(19) On shells, six cents per ton of two thousand pounds.

(20) On salt content in brine extracted or produced in solution from the soil or water, when the same is used in the manufacture of other products and is not marketed as salt, one-half cent per ton of two thousand pounds.

Acts 1989, 2nd Ex. Sess., No. 13, §1, eff. Jan. 1, 1990; Acts 1990, No. 313, §1, eff. July 8, 1990; Acts 1990, No. 387, §1, eff. July 1, 1990; Acts 1990, No. 551, §1, eff. Aug. 1, 1990; Acts 1991, No. 629, §1; Acts 1994, No. 2, §1, eff. June 1, 1994; Acts 1996, No. 16, §1, eff. June 27, 1996; Acts 1997, No. 40, §2; Acts 1998, No. 7, §1, eff. June 22, 1998; Acts 1998, No. 43, §1,

eff. June 24, 1998; Acts 2002, No. 74, §1, eff. June 25, 2002; Acts 2003, No. 1, §1, eff. April 30, 2003; Acts 2005, No. 492, §1, eff. July 12, 2005; Acts 2006, No. 38, §1, eff. July 1, 2006; Acts 2013, No. 185, §1; Acts 2015, No. 120, §1, eff. July 1, 2015; Acts 2015, No. 330, §1; Acts 2017, No. 421, §1; Acts 2021, No. 391, §2, eff. June 16, 2021; Acts 2022, No. 165, §1, eff. May 26, 2022; Acts 2023, No. 150, §18, eff. Jan. 10, 2024; Acts 2023, No. 431, §1, eff. June 27, 2023; Acts 2024, No. 695, §1, eff. October 1, 2024.

NOTE: See Acts 2015, No. 120, §2, re: applicability.

NOTE: See Acts 2023, No. 431, §§2 and 3 re: applicability.

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2024 年路易斯安那州法律 修订法规 第 47 章 - 收入和税收 §47: 633。税率

普遍引用：

洛杉矶修订统计 § 47: 633 (2024) ○

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RS 47: 633 - 税率

根据 RS 47: 631 征收的对从土壤或水中分离的自然资源征收的税款应根据被切断的产品或资源的数量或价值计算，并按以下税率缴纳：

(1) 关于树木和木材，除纸浆木材外，该木材当时平均树桩市场价值的百分之二又四分之一，由路易斯安那州林业委员会每年 12 月确定，该价值自次年 1 月 1 日起生效，并持续到下一个 1 月。路易斯安那州税务委员会可能会协助确定价值。树桩的平均市场价值应适用于根据 RS 3: 4641 和 4642 的规定确定的树木和木材的重量或规模，在树木和木材在分割后进行第一次加工之前进行首次缩放时。

(2) 在纸浆木材上，路易斯安那州林业委员会每年 12 月确定此类纸浆木材当时平均树桩市场价值的 5%，该价值将于次年 1 月 1 日生效，并持续到下一个 1 月。路易斯安那州税务委员会可能会协助确定价值。平均树桩市场价值应适用于根据 RS 3: 4641 和 4642 的规定确定的纸浆木材的重量或规模，在切断后进行第一次加工之前对纸浆木材进行首次缩放时。

(3) 路易斯安那州林业委员会可以根据本节第 (1) 和 (2) 款的规定确定树木、木材和纸浆木材的市场价值，并考虑向税务局报告的木材销售情况，并在农业和林业部的“林产品

季度报告”中公布，以及路易斯安那州林业委员会考虑的其他信息。

(4) 至 (6) 由 1975 年法令第 460 号第 2 款废除。1975 年 12 月 1 日。

(7) (a) 在石油上，按其在遣散时间和地点价值的百分之十二又半。该价值应为 (1) 从第一个购买者处收到的总收入减去卡车运输、驳船和管道费用，或 (2) 已公布的现场价格中的较高者。在没有公平交易或公布的现场价格的情况下，价值应为 RS 47: 158 (C) 确定的分割方从财产中获得的总收入。

(b) 关于由保护专员归类为油井的油井生产的石油，并由税务局征收员确定该井在整个应税月份平均每个生产日不能生产超过 25 桶石油，并且每天至少生产 50% 的盐水，适用于从该井中分离的石油的税率应为本款 (a) 项规定税率的二分之一，并且出于遣散税的目的，该井应被定义为无能力井，前提是该井在生产月份的第二个月的 25 日或之前已被税务局证明为无法生产。从多口井租赁或财产中分离出来的石油不受本协议规定的减税率的约束，除非所有这些井都被证明为无能力。

(三) (一) (aa) 对于从被保护专员归类为油井的油井生产的石油，并经税务局证明该井在整个纳税月内平均每个生产日不能生产超过十桶石油，适用于从该井中分离出来的石油的税率应为本款 (a) 项和该井规定的税率的四分之一出于遣散税目的，应被定义为剥离井，前提是该井已在生产月份的第二个月的二十五日或之前被税务局认证为剥离井。一旦一口井被认证并确定在整个月内平均每个生产日不能生产超过十桶石油，该汽提井应继续被认证为汽提井，直到该井在整个日历月内平均每天生产超过十桶石油。

(bb) 经认证的汽提井生产的原油，在本款 (a) 项规定的平均价值低于每桶 20 美元的任何月份均免征遣散税。

(二) (aa) 对于由保护专员归类为利用重力排水到井下工作室收集点的采矿和水平钻井项目的剥离油田中的油所生产的石油，适用于从该井中分离出来的石油的税率应为本款 (a) 项规定的税率的四分之一；前提是该井在纳税申报表上申请较低税率之前已被专员归类为采矿和水平钻井项目。

(二) 就本款而言，“汽提油田”是指国务卿的规则和条例指定的地质构造，这些地质构造历来被认为是“汽油田”并利用汽油井进行石油生产。

(cc) 第 (ii) (aa) 款规定的税率仅适用于工作权益，并且仅在采矿和水平钻井项目的碳氢化合物生产累计价值等于工作权益所有者对该项目投资的私人投资总额的两倍又三分之一之前才适用。

(dd) 就本节而言，“私人投资”是指与项目设计、制造、设备安装、钻井和完井成本以及该项目直接相关的任何其他成本相关的成本。“工作权益所有者”是指有义务分担钻探和完成

采矿和水平钻井项目费用的矿产权所有者。根据本节的规定，在石油钻探和实际生产中不投资并承担财务或经济风险的人不应是工作权益所有者。

(iii) 1994 年 7 月 31 日之后和 2015 年 6 月 30 日或之前开始生产的任何水平钻井或任何水平钻井的重井，所有遣散税应暂停征收 24 个月或直至支付井价，以先到者为准。从 2015 年 7 月 1 日及以后开始生产的任何油井的免税金额应为本款 (d) 项规定的金额。

(aa) 就本节而言，“水平钻井”是指对横向钻孔进行高角度定向钻探，横向钻孔穿过生产储层有五万至三千多英尺，“水平修井”是指在现有井眼中进行水平钻探。

(二) 油井成本的支付应为能源和自然资源部确定的完井到开始生产的成本。

(四) (aa) 如果油井在 2028 年 10 月 1 日之前开始生产，则在油井闲置两年或更长时间或过去两年内生产 30 天或更短时间后的油井或气井的生产，应缴纳相当于本款或本节第

(9) 款规定税率的 25%，为期十年。如果生产在 2028 年 10 月 1 日之前开始，则油井或气井被指定为孤井超过 60 个月后生产的，应缴纳相当于根据本款或本节第 (9) 款征收的税率的百分之十二又二分之一的遣散税税率，为期十年。

(二) 油井或气井在油井闲置两年或更长时间或在过去两年内生产 30 天或更短时间后的油井或天然气井的生产，如果生产在 2028 年 10 月 1 日或之后开始，则应缴纳相当于本款或本节第 (9) 款规定税率的 50%，为期十年。如果生产在 2028 年 10 月 1 日或之后开始，则油井或气井被指定为孤井超过 60 个月后生产的油井或天然气井应缴纳相当于本款或本节第 (9) 款规定税率的 25%，为期十年。

(cc) 要获得本项目 (aa) 或 (bb) 项规定的降低闲置或孤井遣散税率，石油或天然气生产必须从租赁井的穿孔生产间隔或穿孔生产间隔上方 100 英尺和下方 100 英尺处生产，并在单元化油藏的相应规定间隔内生产，即以前不活跃或孤井生产的井在闲置或被指定为孤井之前生产的。当已开始生产的油井因不可抗力而闲置时，豁免应延长至已开始生产的油井的任何闲置时间。

(dd) 为了获得本项规定的特别税率的闲置或孤井状态，应在 2018 年 7 月 1 日至 2028 年 6 月 30 日结束期间向能源和自然资源部提出闲置或孤井认证申请。在证明油井处于闲置或孤井后，生产应从生产开始之日起或自申请之日起九十天（以先到者为准）适用本项规定的特别税率。如果在任何一个财政年度，税务局长估计根据本项规定缴纳的遣散税将超过 1500 万美元，则税务局长应通知保护专员，该专员在该财政年度的剩余时间内不得证明任何其他油井的闲置或孤井状态。此类认证可以在下一个财政年度开始后重新开始。

(ee) 如果在能源和自然资源部批准闲置或孤井状态申请之前按本节规定的全额税率缴纳遣散税，则运营商有权获得本节征收的税款抵免额，金额等于已缴纳的税款。要获得抵免，运

营商必须在能源和自然资源部证明该井是闲置或孤井之日起一周年之前向税务局局长申请抵免。

(ff) 尽管有任何相反的法律规定，**RS 30: 88.2 (A)** 定义的任何孤井的石油生产正在进行或已经进行需要能源和自然资源部许可的油井增强，包括但不限于重新进入、修井或回塞，在 **2021 年 10 月 1 日** 或之后以及 **2031 年 6 月 30 日** 之前开始生产，应免征遣散税。要获得豁免资格，应向能源和自然资源部提出认证申请。在证明油井符合豁免条件后，运营商应保留相当于豁免前三个月应缴纳的遣散税的金额。从认证后的第四个月开始，经营者应按照秘书规定的表格报告，并向税务局汇出相当于根据本款适用于油井的遣散税的金额，该金额应记入 **RS 30: 88.2** 中规定的相关特定地点信托账户，并应遵守适用于石油遣散税的所有到期日、利息和罚款规定。

(d) 对于任何水平钻井或任何水平钻井的生产，应免征本款规定的遣散税，这些井在 **2015 年 7 月 1 日** 或之后进行生产。豁免应持续 **24 个月** 或直至支付井成本，以先到者为准。就本节而言，“水平钻井”是指对通过生产储层横向穿透 **50 至 3000 多英尺** 的钻孔进行高角度定向钻探，“水平补井”是指在现有井眼中进行水平钻探。油井成本的支付应为能源和自然资源部确定的完井成本直至开始生产。

(i) 部长应根据前 **12 个月 6 月 30 日** 营业结束时每月每桶原油的平均纽约商品交易所价格，确定每年 **7 月 1 日** 对生产石油的水平井的豁免的油价。产油水平井的免税额如下：

(aa) 如果石油价格等于或低于每桶七十美元，则应获得 **100%** 的豁免。

(bb) 如果石油价格高于每桶七十美元且等于或低于八十美元，则豁免率为百分之八十。

(cc) 如果石油价格高于每桶八十美元且等于或低于每桶九十美元，则豁免率为百分之六十。

(dd) 如果石油价格高于每桶 **90 美元** 且等于或低于 **100 美元**，则豁免率为 **40%**。

(ee) 如果石油价格高于每桶一百美元且等于或低于每桶一百一十美元，则豁免率为百分之二十。

(ff) 如果石油价格超过每桶一百一十美元，则不予豁免。

(ii) 部长应根据前 **12 个月 6 月 30 日** 营业结束时每月每百万英热单位的平均纽约商品交易所价格，确定其豁免的天然气价格，其后 **12 个月** 的产量为每年 **7 月 1 日**。生产天然气的水平井的免税额如下：

(aa) 如果天然气价格等于或低于每百万英热单位 **4 美元 50 美分**，则豁免率为 **100%**。

(bb) 如果天然气价格高于每百万英热单位 4 美元 50 美分，且等于或低于每百万英热单位 5 美元 50 美分，则豁免率为 80%。

(cc) 如果天然气价格高于每百万英热单位五美元五十美分，且等于或低于每百万英热单位六美元，则豁免率应为百分之六十。

(dd) 如果天然气价格高于每百万英热单位 6 美元，等于或低于每百万英热单位 6 美元 50 美分，则豁免率为 40%。

(ee) 如果天然气价格高于每百万英热单位 6 美元 50 美分，且等于或低于每百万英热单位 7 美元，则豁免率为 20%。

(ff) 如果天然气价格超过每百万英热单位 7 美元，则不予豁免。

(8) 对于用石油或天然气从土壤或水中分离出来的馏分油、凝析油或类似自然资源，按分割时间和地点总价值的百分之十二又一半。对于征收该税，总价值应按照 RS 47: 633 (7)

(a) 的定义进行。但是，天然汽油、套管汽油和其他天然气液体，包括但不限于乙烷、甲烷、丁烷或丙烷，所有这些都是天然产生的，或在分离石油、馏分油、凝析油或类似自然资源后通过加工气体回收的，不应缴纳本款规定的征税，但应缴纳 RS 47: 633 (9) 中规定的征税。

(9) (一) (i) 在下文 (d) 项规定的情况下，在天然气和基于等效气体体积的天然气、套管头汽油和其他天然气液体（包括但不限于乙烷、甲烷、丁烷或丙烷）上，在绝对 15.025 磅的基本压力和 60 华氏度的基准温度下测量的天然气和根据等效气体体积、天然气、套管头汽油和其他天然气液体（包括但不限于乙烷、甲烷、丁烷或丙烷）每千立方英尺 10 美分；但是，每当压力和温度条件与上述基数不同时，应根据理想气体定律将体积从这些条件转换为上述基数，并对偏离波义耳定律进行校正，除非测量点的压力为每平方英寸规格 200 磅，否则必须进行校正，或更少，均符合天然气行业普遍认可和常用的方法和表格。出于计算本节下标准立方英尺气体的所有目的，测量地点的气压应假定为每平方英寸绝对压力 14.7 磅。

(二) 本款第 (一) 项规定的费率应在 1992 年 6 月 30 日之前有效。自 1992 年 7 月 1 日起，费率应为每千立方英尺 7 美分，该费率还应遵守本款 (d) (i) 项规定的年度费率调整。

(b) 对于由保护办公室指定的油井生产的天然气，该油井已被部长确定在运行条件下的井口压力为每平方英寸轨距 50 磅或更低，或者，如果气体以蒸汽状态通过此类油井的套管和油管之间的环形空间上升，并通过与套管口相连的管线释放经部长确定在作条件下套管头压力为每平方英寸 50 磅或更低的气体，费率应为每千立方英尺 3 美分。为了应用这一降低率，在部长没有相反决定的情况下，应推定通过通常称为气举的方法生产的油井在运行条件下的井口压力为每平方英寸 50 磅或更低。要获得减税率的资格，油井在整个纳税月份的套管头压力必须为每平方英寸 50 磅或更低。

(c) 对于由保护办公室指定的气井生产的天然气，经部长确定平均每天无法生产 250,000 立方英尺的天然气，则适用于从该井中分离的气体的税率应为每千立方英尺十分之三美分。要获得降低的税率，气井必须在整个纳税月内每天无法生产 250,000 立方英尺的天然气。

(四) (i) 本款 (a) 项规定的汽油税税率应按下文规定的每年 7 月 1 日调整其后 12 个日历月，但不得低于每千立方英尺 7 美分。在 1991 年 4 月 30 日或之前，以及此后的每年，秘书应使用下文规定的“天然气基本费率调整”，确定从 1991 年 7 月 1 日开始 12 个日历月的新汽油税税率，以及此后每年开始的每 12 个月期间的新汽油税税率。新的汽油税税率应为本款 (a) 项规定的税率乘以天然气基准税率调整。“天然气基准费率调整”应由能源和自然资源部部长确定。适用的 12 个月期间的“天然气基准费率调整”是一个分数，其分子应为纽约商品交易所 (NYMEX) 亨利中心在当月最后一个交易日的结算价格的平均值，如《华尔街日报》报道的截至 3 月 31 日的前 12 个月期间，其分母应为天然气清算所报告的截至 1990 年 3 月 31 日的 12 个月期间输送到路易斯安那州管道的天然气燃料的月平均现货市场价格的平均值 (1.7446 美元/百万英热单位)。在截至 2003 年 3 月 31 日的 12 个月期间，用于进行“天然气基准费率调整”分子的月平均天然气价格，2002 年 4 月至 2002 年 9 月的平均天然气价格应为天然气清算所报告的输送到路易斯安那州管道的天然气燃料的月平均现货市场价格，据《华尔街日报》报道，2002 年 10 月至 2003 年 3 月的平均天然气价格应为纽约商品交易所 (NYMEX) 亨利中心在当月最后一个交易日的结算价。税务部部长应在每年 5 月 1 日之前在路易斯安那州官方公报上公布根据本款确定的“天然气基准费率调整”和“天然气税率”，并应在生效日期前 60 天通过邮寄的书面通知向受影响的生产商提供“天然气基准费率调整”和“天然气税率”，但未能发布此类公告或发出此类通知不应成为新汽油税率的条件，但新汽油税率仍应有效。

(ii) 如果停止发布 NYMEX Henry Hub 月平均汽油价格数据，则“汽油税率”应保持根据本款最后确定的税率，直到立法机关采用类似的方法来确定“汽油税率”。

(iii) 如果 NYMEX Henry Hub 平均月天然气价格的基本数据发生重大修订，能源和自然资源部部长应进行适当调整，以确保“天然气基本费率调整”与不进行此类重大修订本应获得的结果合理一致。如果部长无法做出足以确保结果一致的合理修改，则“汽油税率”应保持根据本款最后确定的税率，直到立法机关采用类似的方法来确定“汽油税率”。

(四) 本 (d) 项的规定仅影响对一定数量的天然气遣散费征税率的确定。它们无意也不应被解释为影响任何其他决定，包括但不限于矿产租赁项下应得特许权使用费的确定。

(v) 从钻探到真正垂直深度超过一万五千英尺的任何井生产天然气、凝析油和石油，如果生产在 1994 年 7 月 31 日之后开始，应免征遣散税，自商业生产开始之日起，为期 24 个月或直至支付油井成本，以先到者为准。就此豁免而言，商业生产开始的日期应为油井生产进入永久生产设备的第一天，并且建造了用于加工天然气、凝析油或石油并将其输送到销售点的设施的第一天。钻杆测试、生产测试或任何其他相关生产的日期不应被视为、解释或视为

商业生产开始的日期，无论此类活动是否被能源和自然资源部保护办公室归类为积极生产。商业生产开始日期可能是完井日期之后的日期。

(e) 以下情况下，燃气遣散费不应产生税款：

(i) 随后注入路易斯安那州的地层中，供生产者储存。在路易斯安那州，为回收、再加压或维持压力，或用于提高石油或其他碳氢化合物最终回收率的任何其他目的而注入路易斯安那州地层的气体，应在初始分割时征税，但注入此类气体的纳税人，无论他是否是最初的分割者，应允许抵免目前按当前税率应缴的任何税款。如果允许本项 (i) 规定的豁免或抵免的天然气随后从地球上分离出来，除非另有排除，否则应随之产生本条款规定的税款。

(ii) 最初是在路易斯安那州没有生产的，已为上述 (i) 中规定的目的在路易斯安那州内注入地下。

(三) 从油井生产并直接排放或燃烧到大气中时，但此类气体不得以其他方式出售。

(iv) 用于在生产油田钻探燃料，无论是由天然气生产商、租约经营者还是其他人用作钻井燃料，以及 RS 47: 640 中所述的经营者使用的天然气，用于该经营者经营的燃料租赁，与在生产油田的石油和天然气的经营和开发或生产有关。经营者用作燃料的气体应包括用于在天然气生产地加热、分离、生产、脱水、压缩和泵送石油和天然气的气体，前提是此类天然气不以其他方式出售。用于在天然气生产地钻探燃料的气体应包括操作员或在天然气生产地从事钻探的任何其他人员使用的天然气。

(v) 在路易斯安那州生产自然资源时消耗。

(六) 从气井生产并直接向大气中排放或燃烧时，但此类气体不以其他方式出售。

(vii) 用于制造炭黑。但是，以通常称为气举的方法注入油井以用于提升石油的气体不应被视为从气举井生产，但此类气体不应征税，除非其后用于本节规定的不豁免目的。

(10) 硫磺，每长吨二千二百四十磅一美元三美分。

(11) 关于盐，每吨两千英镑六美分。

(12) 煤炭，每吨两千磅十美分。

(13) 褐煤，每吨两千磅十二美分。

(14) 矿石，每吨两千磅十美分。

(15) 在大理石上，每吨两千磅 20 美分。

(16) 在石头上，每吨两千英镑三美分。

(17) 被 1997 年法令第 40 号第 2 款废除。

(18) 在沙子上，每吨两千磅六美分。

(19) 贝壳，每吨两千磅六美分。

(20) 关于从土壤或水中提取或以溶液生产的盐水中的盐含量，当盐水用于制造其他产品且不作为盐销售时，每吨二千磅半分。

1989 年法令，第 2 例，第 13 号，第 1 款，生效。1990 年 1 月 1 日;1990 年法令，第 313 号，第 1 款，生效。1990 年 7 月 8 日;1990 年法令，第 387 号，第 1 款，生效。1990 年 7 月 1 日;1990 年法令，第 551 号，第 1 款，生效。1990 年 8 月 1 日;1991 年法令，第 629 号，第 1 款;1994 年法令，第 2 号，第 1 款，生效。1994 年 6 月 1 日;1996 年法令，第 16 号，第 1 款，生效。1996 年 6 月 27 日;1997 年法令，第 40 号，第 2 款;1998 年法令，第 7 号，第 1 款，生效。1998 年 6 月 22 日;1998 年法令，第 43 号，第 1 款，生效。1998 年 6 月 24 日;2002 年法案，第 74 号，第 1 款，生效。2002 年 6 月 25 日;2003 年法令第 1 号第 1 款，生效。2003 年 4 月 30 日;2005 年法案，第 492 号，第 1 款，生效。2005 年 7 月 12 日;2006 年法案，第 38 号，第 1 款，生效。2006 年 7 月 1 日;2013 年法案，第 185 号，第 1 款;2015 年法案，第 120 号，第 1 款，生效。2015 年 7 月 1 日;2015 年法案，第 330 号，第 1 款;2017 年法案，第 421 号，第 1 款;2021 年法案，第 391 号，第 2 款，生效。2021 年 6 月 16 日;2022 年法案，第 165 号，第 1 款，生效。2022 年 5 月 26 日;2023 年法案，第 150 号，第 18 条，生效。2024 年 1 月 10 日;2023 年法案，第 431 号，第 1 款，生效。2023 年 6 月 27 日;2024 年法案，第 695 号，第 1 款，生效。2024 年 10 月 1 日。

注意：参见 2015 年法案，第 120 号，第 2 款，关于：适用性。

注意：请参阅 2023 年法案，第 431 号，第 2 和 3 条，关于：适用性。



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Severance Tax 水平井石油与天然气适用的开采税价格

Prices Applicable to Oil and Gas for Horizontal Wells

For horizontal wells commencing production on or after July 1, 2015, the severance tax exemption is dependent on the average price of oil or gas for the prior year. Pursuant to La. R.S. 47:633(7)(d), the Secretary of the Department of Revenue is required to determine the price of oil and gas upon which the exemption will be based on July 1st of each year based on the average monthly New York Mercantile Exchange Price for the prior twelve months.

For the fiscal year beginning July 1, 2024 and ending June 30, 2025 (FY 25), the Secretary has determined the prices applicable to the horizontal well severance tax exemption to be \$79.50 per barrel of oil and \$2.50 per million BTU of natural gas. Therefore, for FY 25, the exemption for oil is 80% since the price of oil is above \$70 and at or below \$80 per barrel and taxpayers must pay the severance tax due on the 20% not exempt from the tax.

The exemption for gas is 100% since the price of natural gas is at or below \$4.50 per million BTU. The exemption is limited to twenty-four months or until payout of the well is achieved, whichever comes first.

Taxpayers who, pursuant to Revenue Information Bulletin 12-018, elect not to pay severance tax on production from a horizontal well for which final approval is pending from the Office of Conservation on the Application for Well State Determination are still required to pay the tax due on the non-exempt production. For example, if a taxpayer is awaiting final approval for a horizontal oil well, the taxpayer must pay the severance tax due on the 20% not subject to the exemption.

Questions concerning these severance tax values and rates should be directed to the Louisiana Department of Revenue's Taxpayer Compliance, SES Division, Severance Tax Unit at 855-307-3893, option 2 then 1 or via email at Severance.Inquiries@LA.gov.

Richard Nelson
Secretary

针对2024年7月1日至2025年6月30日的财政年度（简称2025财年），美国能源部长已确定水平井开采税豁免适用价格标准：原油每桶79.50美元，天然气每百万英热单位（BTU）2.50美元。因此，在2025财年中，由于原油价格处于每桶70至80美元区间，纳税人需对未豁免的20%部分缴纳开采税，故原油免税比例调整为80%。

(29) 路易斯安那州 - 以石油运输费用扣减开
采税项目相关证据

**Louisiana Administrative Code
Title 61 - REVENUE AND TAXATION
Part I - Taxes Collected and
Administered by the Secretary of
Revenue
Chapter 29 - Natural Resources:
Severance Tax
Section I-2903 - Severance Taxes on
Oil; Distillate, Condensate or Similar
Natural Resources; Natural Gasoline
or Casinghead Gasoline; Liquefied
Petroleum Gases and Other Natural
Gas Liquids; and Gas**

Universal Citation: LA Admin Code I-2903

Current through Register Vol. 51, No. 06, Jun 20, 2025

A. Definitions

Allocation of Value- inasmuch as oil and/or condensate is accounted for on a lease basis, rather than on an individual well basis, the gross value received for runs from a lease shall be allocated to the wells within the lease on the basis of the pro rata barrels run from each well; it being the intent of this Section to apportion value received to all producing wells in a lease without regard to the tax rate applicable to each well.

area price is the beginning price for crude petroleum of an area before adjustments for kind and quality (including, but not limited to, gravity adjustments) of the crude petroleum. When no actual posted field price is advertised or issued by a purchaser, the area price less adjustments for kind or quality (including, but not limited to, gravity adjustments) becomes the *posted field price*.

c. *Arm's Length Transaction*- a contract or agreement that has been arrived at in the open market place between independent and nonaffiliated parties with opposing economic interests.

d. *Non-Arm's Length Transaction*- a contract or agreement between subsidiaries and/or related parties and/or affiliates.

e. *Value in Arm's Length Transaction*- in an arm's length transaction, the value shall be the gross receipts of all things of value received directly or indirectly by the producer.

f. *Value in Non-Arm's Length Transaction*- in a non-arm's length transaction, the value shall be derived by taking the following into consideration:

i. the gross receipts of all things of value received directly or indirectly by the producer;

ii. if the producer or a subsidiary, related party, or an affiliate of the producer, is the purchaser, look to the gross proceeds from contemporaneous arm's length transactions by such purchaser for the purchase of significant quantities of like quality oil or condensate in the same field, or if necessary, the same area;

iii. the prices paid by independent and nonaffiliated parties for significant quantities of like quality oil or condensate produced in the same field or, if necessary, the same area; and

iv. other relevant information, including information submitted by the producer concerning the unique circumstances of producer's operations, product or market.

g. The secretary, in the absence of supporting documentation or arm's length transaction, may adjust a producer's reported value to conform with the above mentioned standards.

h. *Transportation Costs*- there shall be deducted from the value determined under the foregoing provisions the charges for trucking, barging, and pipeline fees actually

charged the producer. In the event the producer transports the oil and/or condensate by his own facilities, \$0.25 per barrel shall be deemed to be a reasonable charge for transportation and may be deducted from the value computed under the foregoing provisions. The producer can deduct either the \$0.25 per barrel or actual transportation charges billed by third parties but not both. Should it become apparent the \$0.25 per barrel charge is inequitable or unreasonable, the secretary may prospectively redetermine the transportation charge to be allowed when the producer transports the oil and/or condensate in his own facilities.

B. Certification for Reduced Tax Rates. A taxpayer may qualify for the lesser tax rates levied in R.S. 47:633(7)(b) and (c), and R.S. 47:633(9) by certifying and reporting production and test data, on forms prescribed by the secretary.

1. Oil. Oil production is certified for reduced severance tax rates provided by R.S. 47:633(7)(b) or (c)(i)(aa) by individual well. To receive the reduced tax rate on the crude oil production from an oil well, an application must be filed with the secretary on or before the twenty-fifth day of the second month following the month in which production subject to the reduced rate applies.

a. After a well has been certified for the reduced tax rate, it is necessary to file continuing certification forms on or before the twenty-fifth day of the second month following the months of production.

i. It is not necessary to include stripper wells that are certified with a "B" prefix code on the continuing certification forms.

ii. Failure to file or delinquent filing of the continuing certification forms may result in certification denial for the month's production that the report is delinquent or not filed.

b. Wells cannot be certified as both a stripper and an incapable oil well.

c. Recertification is required whenever the well operator changes.

d. All wells are subject to redetermination of their reduced rate status based on reports filed with the Department and the Office of Conservation. When a well no longer meets the qualifications for the reduced tax rate for which it was certified, the full tax rate becomes due.

2. Gas. Gas production is certified for reduced severance tax rates provided by R.S. 47:633(9)(b) and (c) by individual wells. To receive the reduced severance tax rate on natural gas or casinghead gas production, an application must be filed with the

路易斯安那州行政法典

第 61 篇 - 收入和税收

第一部分 - 税务

部长征收和管理的税款 第 29 章 - 自然资源：遣散税

I-2903 部分 - 石油遣散税;馏分油、凝析油或类似的自然资源;天然汽油或套管头汽油;液化石油气和其他天然气液体;和气体

通用引文：洛杉矶管理代码 I-2903

当前通过注册 第 51 卷第 06 期 2025 年 6 月 20 日

A. 定义

价值分配 - 如石油和/或凝析油按租赁计算，而不是按单个井计算基础上，从租赁中收到的运行总价值应分配给租约内的井是根据每口井按比例计算的桶;本节的意图是将收到的价值分配给所有人在租赁中生产油井，而不考虑适用于每口井的税率井。

凝析油 - 液态碳氢化合物，除天然汽油或套管汽油，简称冷凝油、馏分油或其他自然资源，在大气下将保持液态压力和温度条件，通过普通生产回收从保护办公室分类的气体井中的方法。这也是包括从位于工厂、压缩机、脱水机和计量站的入口。

部门 - 部门收入。

回收的气相烃与油井或气井分离。

汽油税率 - 调整后的汽油税率 每年根据 R.S. 47: 633 (9) (i) 将四舍五入到最接近的 1/10 美分。舍入时，如果小数点后第四位数字五分或更多，则四舍五入至最接近的十分

b. 公布的现场价格 - 流通的原油价格报表 在原油的买家和卖家中，为买家所熟知 和现场内的卖家作为公布的价格。已过帐的字段价格 是油田广告的原油实际价格。面积价格 是原油买卖双方之间流通的原油价格报表 该州不同地区的石油上市价格，通常列为路易斯安那州北部和路易斯安那州南部，在买家和 区域内的卖家作为公布的价格。这个区域价格是开始 品种和质量调整前地区原油价格（包括但不限于重力调整）。当购买者没有公布或发布实际发布的现场价格时，购买者会 面积价格减去种类或质量的调整（包括但不限于， 重力调整）成为过帐的字段价格。

c. 公平交易- 在公开市场上达成的合同或协议 独立党派和非附属党派之间与经济对立利益。

d. 非臂的 期限交易 - 子公司之间的合同或协议 和/或关联方和/或关联公司。

e. 公平距离的价值 交易 - 在公平交易中，价值应为 直接或间接收到的所有有价物品的总收入 制作人。

f. 价值非公平交易- 在非公平交易中，价值应通过考虑以下因素得出：

i. 所有有价物品的总收入 生产者直接或间接收到；

ii. 如果生产者或子公司相关一方，或生产者的关联方，是购买者，看毛额 该买方同期公平交易所得款项 购买大量同类质量的油或凝析油 同一领域，或必要时同一区域；

iii. 独立和 大量类似质量的油或 在同一场地或必要时在同一区域产生的冷凝水；和

iv. 其他相关信息， 包括生产者提交的有关独特信息 生产者的经营、产品或市场的情况。

g. 秘书，在不在的情况下 支持文件或公平交易，可能会调整生产商的 报告值符合上述标准。

h. 运输费用- 应从上述规定确定的价值中扣除 实际规定了卡车运输、驳船和管道费用向制片人收费。如果生产商运输石油和/或 冷凝水，每桶0.25美元应被视为 合理的运输费用，并可能从价值中扣除 根据上述规定计算。生产者可以扣除 每桶 0.25 美元或第三方收取的实际运输费用，但 不是两者兼而有之。如果每桶 0.25 美元的收费变得明显是不公平的 或不合理，秘书可能会前瞻性地重新确定运输 生产商将油和/或冷凝水运输到以下位置时允许的费用 他自己的设施。

B. 降低税率的认证。纳税人可能有资格获得较轻的税款 征收的税率 R.S. 47: 633 (7) (b) 和 (c) ， 以及 R.S. 47: 633 (9) 通过认证和 报告生产和测试数据，由秘书规定。

(30) 路易斯安那州 - 免征三次开油的开采税项目相关证据

[Go to Previous Versions of this Statute](#) ▾

2024 Louisiana Laws

Revised Statutes

Title 47 - Revenue and Taxation

§47:633.4. Tertiary recovery incentive

Universal Citation:

LA Rev Stat § 47:633.4 (2024) ○

[◀ Previous](#)

[Next ▶](#)

RS 47:633.4 - Tertiary recovery incentive

A. It is recognized as essential to the continued growth and development of the mineral resources of the state and to the continued prosperity and welfare of the people of the state that tertiary recovery operations be encouraged. It is also recognized that tertiary recovery methods are experimental and more costly than traditional enhanced recovery operations, thus preventing recovery of oil in many fields because it is not economically feasible. It is the purpose of this Section to provide an economic incentive to producers to allow them to invest in tertiary recovery projects to enhance Louisiana's crude oil production to the ultimate benefit of the state.

B.(1) In order to accomplish the purposes set forth in Subsection A of this Section, no severance tax shall be due in regard to production from a qualified tertiary recovery project approved by the assistant secretary of the office of conservation of the Department of Energy and Natural Resources until such project has reached payout from total production of:

(a) Investment costs;

(b) Expenses peculiar to the tertiary recovery project, not to include charges attributable to primary and secondary operations on that reservoir; and

(c) Interest at commercial rates.

(2) Payout shall be determined at a public hearing held before the assistant secretary of the office of conservation. Once payout has been achieved severance tax shall be due in regard to all future production within the qualified tertiary recovery project as provided by law, with the exception of production within a carbon dioxide (CO₂) tertiary recovery project which is permitted on or after July 1, 2009. For all taxable periods beginning on and after July 1, 2010, the severance tax on future production within a carbon dioxide (CO₂) tertiary recovery project using anthropogenic carbon dioxide which is permitted after July 1, 2009, shall be reduced by fifty percent of the tax that otherwise would be due.

(3) The assistant secretary of the office of conservation is hereby authorized to adopt rules, regulations, and orders for the proper administration of this Section.

C. For purposes of this Section a qualified "tertiary recovery project" is defined as an enhanced crude oil recovery project conducted in accordance with sound engineering principles as used in the industry, subject to the approval of the commissioner and employing one of the following methods:

(1) Miscible gas floods involving the injection of hydrocarbons, carbon dioxide, and nitrogen.

(2) Near-miscible fluid floods involving the injection of alkaline, surfactant, hydrocarbons, carbon dioxide, or nitrogen.

(3) Immiscible floods involving the injection of carbon dioxide.

D. This Section shall apply to tertiary recovery activities on any reservoir that is no longer capable of producing by methods other than tertiary. It shall also apply to reservoirs which are still capable of producing by primary and secondary methods after an amount of production has been recovered during a tertiary recovery project equal to that which would have been recovered by utilizing primary and secondary methods, which amount shall be determined by the assistant secretary of the office of conservation at the hearing required under Subsection B of this Section.

E. This Section shall not apply to reservoirs on which tertiary recovery operations are being conducted prior to the effective date of this Section.

F. Repealed by Acts 1986, No. 321, §2.

Added by Acts 1983, No. 643, §1. Acts 1984, No. 562, §1, eff. July 12, 1984; Acts 1986, No. 321, §2; Acts 2009, No. 450, §1, eff. July 1, 2009; Acts 2023, No. 150, §18, eff. Jan. 10, 2024.

[转到以前的版本 之 本规约](#) ▼

2024 年路易斯安那州法律 修订法规 第 47 章 - 收入和税收 §47: 633.4。三次开采奖励

普遍引用:

洛杉矶修订统计 § 47: 633.4 (2024) ○

[◀ 以前](#)

[下一个 ▶](#)

RS 47: 633.4 - 三级回收奖励

一个。人们认为，鼓励三级开采作业对于该州矿产资源的持续增长和发展以及该州人民的持续繁荣和福利至关重要。人们还认识到，三级采收方法是实验性的，比传统的增采作业成本更高，因此由于在经济上不可行，因此阻碍了许多油田的石油采收。本节的目的是向生产商提供经济激励，允许他们投资于三级采收项目，以提高路易斯安那州的原油产量，从而使该州最终受益。

B. (1) 为了实现本节 A 小节规定的目的，在该项目达到以下总产量之前，经能源和自然资源部保护办公室助理部长批准的合格三级恢复项目的生产无需缴纳遣散税：

- (a) 投资费用；
- (b) 三级采收项目特有的费用，不包括该水库一级和二级作业的费用；和
- (c) 按商业利率计算的利息。

(2) 付款应在保护办公室助理部长面前举行的公开听证会上确定。一旦支付完毕,应根据法律规定对合格三级回收项目内的所有未来生产缴纳遣散税,但 2009 年 7 月 1 日或之后允许的二氧化碳 (CO₂) 三级回收项目内的生产除外。对于 2010 年 7 月 1 日及之后开始的所有纳税期,在 2009 年 7 月 1 日之后允许使用人为二氧化碳的二氧化碳 (CO₂) 三级回收项目中未来生产的遣散税应减免 50% 否则应缴纳的税款。

(3) 特此授权保护办公室助理部长通过规则、条例和命令,以妥善管理本节。

C.就本节而言,合格的“三级采收项目”被定义为根据行业中使用的合理工程原则进行的增强型原油采收项目,但须经专员批准并采用以下方法之一:

(1) 混溶性气驱,涉及注入碳氢化合物、二氧化碳和氮气。

(2) 涉及注入碱性、表面活性剂、碳氢化合物、二氧化碳或氮气的近混溶流体泛洪。

(3) 涉及注入二氧化碳的不混溶洪水。

D.本节应适用于不再能够通过三级以外的方法生产的任何油藏上的三级采收活动。它也应适用于在三级回收项目中回收的产量等于使用主要和二级方法回收的产量后仍能够通过一级和二级方法生产的水库,该数量应由保护办公室助理部长在本节 B 小节要求的听证会上确定。

E.本节不适用于在本节生效日期之前正在进行三级回收作业的水库。

F. 被 1986 年法案第 321 号第 2 款废除。

由 1983 年法案第 643 号第 1 款添加。1984 年法案,第 562 号,第 1 款,生效。1984 年 7 月 12 日;1986 年法案,第 321 号,第 2 款;2009 年法案,第 450 号,第 1 款,生效。2009 年 7 月 1 日;2023 年法案,第 150 号,第 18 款,生效。2024 年 1 月 10 日。

(31) 北达科他州 - 免征天然气总产量税和石油
开采税项目相关证据

CHAPTER 57-51

OIL AND GAS GROSS PRODUCTION TAX

57-51-01. Definitions.

As used in this chapter:

1. "Barrel of oil" means forty-two United States gallons of two hundred thirty-one cubic inches per gallon computed at a temperature of sixty degrees Fahrenheit [158.99 liters computed at a temperature of 15.56 degrees Celsius].
2. "Commissioner" means the state tax commissioner.
3. "Field" means the geographic area underlaid by one or more pools, as defined by the industrial commission.
4. "Gas" means natural gas and casinghead gas.
5. "Hub city" means a city with a population of twelve thousand five hundred or more, according to the last official decennial federal census, which is located in a county that has oil and gas gross production tax or oil extraction tax revenue collections attributed to it, as reported by the tax commissioner in certifications made to the state treasurer, in any three consecutive months during the twenty-four month period preceding September first of the most recent odd-numbered year.
6. "Hub city school district" means the school district with the highest student enrollment within the city limits of a hub city.
7. "Oil" means petroleum, crude oil, mineral oil, and casinghead gasoline.
8. "Person" includes partnership, corporation, limited liability company, association, fiduciary, trustee, and any combination of individuals.
9. "Posted price" means the price specified in publicly available posted price bulletins or other public notices, net of any adjustments for quality and location.
10. "Shallow gas" means gas produced from a gas well completed in or producing from a shallow gas zone, as certified to the tax commissioner by the industrial commission.
11. "Shallow gas zone" means a strata or formation, including lignite or coal strata or seam, located above the depth of five thousand feet [1524 meters] below the surface, or located more than five thousand feet [1524 meters] below the surface but above the top of the Rierdon formation, from which gas is or may be produced.
12. "Transportation costs" means the costs incurred for transporting oil established in accordance with the first applicable of the following methods:
 - a. Actual costs incurred under the arm's-length contract between the producer and the transporter of oil.
 - b. An applicable common carrier rate established and filed with the North Dakota public service commission, or the appropriate federal jurisdictional agency.
 - c. When no common carrier rate would be applicable, the transportation costs are those reasonable costs associated with the actual operating and maintenance expenses, overhead costs directly attributable and allocable to the operation and maintenance, and either depreciation and a return on undepreciated capital investment, or a cost equal to a return on the investment in the transportation system, as determined by the commissioner.

57-51-02. Gross production tax - Oil.

A tax of five percent of the gross value at the well is levied upon all oil produced within North Dakota, less the value of any part thereof, the ownership or right to which is exempt from taxation. The tax levied attaches to the whole production, including the royalty interest.

57-51-02.1. Type of tax.

For purposes of interpreting chapter 785 of the 1987 Session Laws, relating to federal land bank taxation and to the taxation of other governmental entities if their immunity from taxation has been waived, the gross production tax is a real property tax on oil-producing and gas-producing mineral estates and interests.

57-51-02.2. Gross production tax - Gas.

A gross production tax is levied upon all gas produced within North Dakota except gas that is exempt from taxation. The tax levied must attach to the whole production, including the royalty interest. The tax on gas must be calculated by taking the taxable production in mcf times the gas tax rate.

1. The gas tax rate is four cents times the gas base rate adjustment for each fiscal year as calculated under subsection 2.
2.
 - a. The tax department shall annually determine the gas base rate adjustment and the resulting gas tax rate for each fiscal year beginning on July first.
 - b. The gas base rate adjustment for the fiscal year is a fraction, the numerator of which is the annual average of the gas fuels producer price index, commodity code 05-3, as calculated and published by the United States department of labor, bureau of labor statistics, for the previous calendar year, and the denominator of which is seventy-five and seven-tenths.
 - c. The tax department shall provide the gas base rate adjustment and the gas tax rate for the fiscal year, as determined under this subsection, to affected producers by written notice mailed on or before June first.
 - d. If the index used to determine the gas base rate adjustment is substantially revised, or if the base year for the index is changed, the department by administrative rule shall make appropriate adjustment to the method used to determine the gas base rate adjustment to ensure a result which is reasonably consistent with the result which would have been obtained had the index not been revised or the base year changed.
 - e. If the gas fuels producer price index is discontinued, a comparable index must be adopted by the department by an administrative rule.

57-51-02.3. Valuation of oil - Alternatives - Exceptions.

The gross value at the well for oil is the price paid for the oil under an arm's-length contract between the producer and the purchaser less, when applicable, transportation costs associated with moving the oil from the point of production to the point of sale under the contract. In the absence of an arm's-length contract, the gross value at the well for oil is established by the first applicable of the following methods:

1. The price paid under an arm's-length contract, to which the person paying the tax is a party, for the purchase or sale of oil of like kind, character, and quality, in the same field or, if none, in a nearby field, less, when applicable, transportation costs associated with moving the oil from the point of production to the point of sale.
2. The price paid under an arm's-length contract, between parties other than the person paying the tax, for the purchase or sale of oil of like kind, character, and quality, in the same field or, if none, in a nearby field, less, when applicable, transportation costs associated with moving the oil from the point of production to the point of sale.
3. The value determined by consideration of the posted price relevant in valuing oil of like kind, character, and quality, in the same field or, if none, in a nearby field, less, when applicable, adjustments for transportation costs to reflect the differential between the value at the point of production and the value at the location reflected in the posted price.

57-51-02.4. Shallow gas - Gross production tax exemption.

Shallow gas produced during the first twenty-four months of production from and after the date of first sales of gas from a well completed or recompleted in a shallow gas zone after June 30, 2003, is exempted from the gross production tax levied under section 57-51-02.2. Gas produced from such a well during testing prior to well completion or connection to a pipeline is also exempt from the gross production tax.

57-51-02.5. Exemption of gas for electrical generation at well site.

Gas burned at the well site to power an electrical generator that consumes at least seventy-five percent of the gas from the well is exempt from the tax under section 57-51-02.2.

57-51-02.6. Temporary exemption for oil and gas wells employing a system to avoid flaring.

Gas is exempt from the tax under section 57-51-02.2 for a period of two years and thirty days from the time of first production if the gas is:

1. Collected and used at the well site to power an electrical generator that consumes at least seventy-five percent of the gas from the well; or
2. Collected at the well site by a system that intakes at least seventy-five percent of the gas and natural gas liquids volume from the well for beneficial consumption by means of compression to liquid for use as fuel, transport to a processing facility, production of petrochemicals or fertilizer, conversion to liquid fuels, separating and collecting over fifty percent of the propane and heavier hydrocarbons, or other value-added processes as approved by the industrial commission.

57-51-03. Gross production tax to be in lieu of other taxes.

The payment of the taxes herein imposed must be in full, and in lieu of all ad valorem taxes by the state, counties, cities, towns, townships, school districts, and other municipalities, upon any property rights attached to or inherent in the right to producing oil or gas, upon producing oil or gas leases, upon machinery, appliances, and equipment used in and around any well producing oil or gas and actually used in the operation of such well, and also upon oil and gas produced in the state upon which gross production taxes have been paid, and upon any investment in any such property. Any interest in the land, other than that herein enumerated, must be assessed and taxed as other property within the taxing district in which such property is situated. It is expressly provided that the gross production tax is not in lieu of income taxes nor excise taxes upon the sale of oil and gas products at retail.

57-51-04. Equipment used in production exempt from ad valorem tax.

No equipment, material, or property is exempt from the payment of ad valorem tax by reason of the payment of the gross production tax as herein provided except such equipment, machinery, tools, material, or property as is actually necessary and being used at the site of a producing well in the production of oil or gas; and it is expressly declared that no ice plants, hospitals, office buildings, garages, residences, gasoline extraction or absorption plants, water systems, fuel systems, roominghouses, and other buildings, nor any equipment or material used in connection therewith is exempt from ad valorem tax, nor are drilling rigs exempt. The real property is not exempt under this chapter except to the extent of the mineral interests therein.

57-51-05. Payment of tax on monthly basis - When tax due - When delinquent - Payment by purchaser - By producer - How casinghead gas taxed.

1. The gross production tax on oil or gas, as herein provided, must be paid on a monthly basis. The tax on oil is due and payable on the twenty-fifth day of the month succeeding the month of production. The tax on gas is due and payable on the fifteenth day of the second month succeeding the month of production. If the tax is not paid as required by this section, it becomes delinquent and must be collected as provided in this chapter. The penalty does not apply if ninety percent of the tax due has been paid with the monthly return and the taxpayer files an amended monthly return and pays the total tax due within sixty days from the original due date. The commissioner, upon request and a proper showing of the necessity therefor, may grant an extension of time, not to exceed fifteen days, for paying the tax and when the request is granted the tax is not delinquent until the extended period has expired. Any taxpayer who requests and is granted an extension of time for filing a return shall pay, with the tax, interest at the rate of twelve percent per annum from the date the tax was due to the date the tax is paid.

CHAPTER 57-51.1 OIL EXTRACTION TAX

57-51.1-01. Definitions for oil extraction tax.

For the purposes of this chapter:

1. "Average daily production" of a well means the qualified maximum total production of oil from the well during a calendar month period divided by the number of calendar days in that period, and "qualified maximum total production" of a well means that the well must have been maintained at the maximum efficient rate of production as defined and determined by rule adopted by the industrial commission in furtherance of its authority under chapter 38-08.
2. "Horizontal well" means a well with a horizontal displacement of the well bore drilled at an angle of at least eighty degrees within the productive formation of at least three hundred feet [91.44 meters].
3. "Oil" means petroleum, crude oil, mineral oil, casinghead gasoline, and all liquid hydrocarbons that are recovered from gas on the lease incidental to the production of the gas.
4. "Property" means the right which arises from a lease or fee interest, as a whole or any designated portion thereof, to produce oil. A producer shall treat as a separate property each separate and distinct producing reservoir subject to the same right to produce crude oil; provided, that such reservoir is recognized by the industrial commission as a producing formation that is separate and distinct from, and not in communication with, any other producing formation.
5. "Qualifying secondary recovery project" means a project employing water flooding. To be eligible for the tax exemption provided under section 57-51.1-03, a secondary recovery project must be certified as qualifying by the industrial commission and the project operator must have obtained incremental production as defined in subsection 3 of section 57-51.1-03.
6. "Qualifying tertiary recovery project" means a project for enhancing recovery of oil which meets the requirements of section 4993(c), Internal Revenue Code of 1954, as amended through December 31, 1986, and includes the following methods for recovery:
 - a. Miscible fluid displacement.
 - b. Steam drive injection.
 - c. Microemulsion.
 - d. In situ combustion.
 - e. Polymer augmented water flooding.
 - f. Cyclic steam injection.
 - g. Alkaline flooding.
 - h. Carbonated water flooding.
 - i. Immiscible carbon dioxide displacement.
 - j. New tertiary recovery methods certified by the industrial commission.It does not include water flooding, unless the water flooding is used as an element of one of the qualifying tertiary recovery techniques described in this subsection, or immiscible natural gas injection. To be eligible for the tax exemption provided under section 57-51.1-03, a tertiary recovery project must be certified as qualifying by the industrial commission, the project operator must continue to operate the unit as a qualifying tertiary recovery project, and the project operator must have obtained incremental production as defined in subsection 3 of section 57-51.1-03.
7. "Restimulation well" means a previously completed oil or gas well that, following completion and production of oil, has been treated with an application of fluid under pressure for the purpose of initiating or propagating fractures in a target geologic formation to enhance production of oil. The term does not include a well that:
 - a. Has less than sixty months of production or is producing more than one hundred and twenty-five barrels of oil per day reported to the industrial commission before completion of the restimulation treatment;

- b. Is part of a qualifying secondary recovery project, qualifying tertiary recovery project, or stripper well or stripper well property as defined under this section; or
 - c. Is drilled but not completed and does not have a record of oil production reported to the industrial commission.
8. "Royalty owner" means an owner of what is commonly known as the royalty interest and shall not include the owner of any overriding royalty or other payment carved out of the working interest.
9. "Stripper well" means a well drilled and completed, or re-entered and recompleted as a horizontal well, after June 30, 2013, whose average daily production of oil during any preceding consecutive twelve-month period, excluding condensate recovered in nonassociated production, per well did not exceed ten barrels per day for wells of a depth of six thousand feet [1828.80 meters] or less, fifteen barrels per day for wells of a depth of more than six thousand feet [1828.80 meters] but not more than ten thousand feet [3048 meters], and thirty barrels per day for wells of a depth of more than ten thousand feet [3048 meters] outside the Bakken and Three Forks formations, and thirty-five barrels per day for wells of a depth of more than ten thousand feet [3048 meters] in the Bakken or Three Forks formation.
10. "Stripper well property" means wells drilled and completed, or a well re-entered and recompleted as a horizontal well, before July 1, 2013, on a "property" whose average daily production of oil, excluding condensate recovered in nonassociated production, per well did not exceed ten barrels per day for wells of a depth of six thousand feet [1828.80 meters] or less, fifteen barrels per day for wells of a depth of more than six thousand feet [1828.80 meters] but not more than ten thousand feet [3048 meters], and thirty barrels per day for wells of a depth of more than ten thousand feet [3048 meters] during any preceding consecutive twelve-month period. Wells which did not actually yield or produce oil during the qualifying twelve-month period, including disposal wells, dry wells, spent wells, and shut-in wells, are not production wells for the purpose of determining whether the stripper well property exemption applies.

57-51.1-02. Imposition of oil extraction tax.

1. There is hereby imposed an excise tax, to be known as the "oil extraction tax", upon the activity in this state of extracting oil from the earth, and every owner, including any royalty owner, of any part of the oil extracted is deemed for the purposes of this chapter to be engaged in the activity of extracting that oil. The rate of tax is five percent of the gross value at the well of the oil extracted.
2. Subject to subsection 3, for a well located within the exterior boundaries of a reservation, a well located on trust properties outside reservation boundaries as defined in section 57-51.2-02, or a straddle well located on reservation trust land as defined in section 57-51.1-07.10, if the average price of a barrel of crude oil exceeds the trigger price of ninety dollars for each month in any consecutive three-month period, then the rate of tax on oil extracted from all taxable wells is six percent of the gross value at the well of the oil extracted until the average price of a barrel of crude oil is less than the trigger price of ninety dollars for each month in any consecutive three-month period, in which case the rate of tax reverts to five percent of the gross value at the well of the oil extracted. By December thirty-first of each year, the tax commissioner shall determine an indexed trigger price under this section by applying to the current trigger price an adjustment equal to the percentage rate of change of the producer price index for industrial commodities as calculated and published by the United States department of labor, bureau of labor statistics, for the twelve months ending June thirtieth of that year and the indexed trigger price so determined is the trigger price for the following calendar year. For purposes of this subsection, "average price" of a barrel of crude oil means the monthly average of the daily closing price for a barrel of west Texas intermediate cushing crude oil, as those prices appear in the Wall Street Journal, midwest edition. When computing the monthly average price, the most recent previous daily closing price must be considered the daily closing price for the days on which the market is closed.

3. A tribe may make an irrevocable election to opt-out of the increased rate of tax provided in subsection 2 by providing written notice to the tax commissioner. If a tribe provides notice under this subsection, the rate of tax on oil extracted from taxable wells is equal to the rate of tax provided in subsection 1, beginning in the month of production after notice under this subsection is received by the tax commissioner.

57-51.1-02.1. Temporary exemption for oil and gas wells employing a system to avoid flaring.

Liquids produced from a collection system described in subdivision d of subsection 2 of section 38-08-06.4 utilizing absorption, adsorption, or refrigeration are exempt from the tax under section 57-51.1-02 for a period of two years and thirty days from the time of first production.

57-51.1-02.2. Temporary exemption - Oil extraction tax credit for gas flaring mitigation.

Expired under S.L. 2021, ch. 481, § 3.

57-51.1-03. Exemptions from oil extraction tax.

The following activities are specifically exempted from the oil extraction tax:

1. The activity of extracting from the earth any oil that is exempt from the gross production tax imposed by chapter 57-51.
2. The activity of extracting from the earth any oil from a stripper well property or individual stripper well.
3.
 - a. The incremental production from a secondary recovery project which has been certified as a qualified project by the industrial commission after July 1, 1991, is exempt from any taxes imposed under this chapter for a period of five years from the date the incremental production begins.
 - b. The incremental production from a tertiary recovery project which has been certified as a qualified project by the industrial commission is exempt from any taxes imposed under this chapter for a period of ten years from the date the incremental production begins. Incremental production from a tertiary recovery project from a horizontal well drilled and completed within the Bakken and Three Forks formations which has been certified as a qualified project by the industrial commission is not exempt from July 1, 2015, through June 30, 2017, and is thereafter exempt from any taxes imposed under this chapter for a period of five years from July 1, 2017, or the date the incremental production begins, whichever is later.
 - c. The incremental production from a tertiary recovery project that injects more than fifty percent carbon dioxide produced from coal and has been certified as a qualified project by the industrial commission is exempt from any taxes imposed under this chapter for a period of twenty years from the date the incremental production begins or from the date the project is certified by the industrial commission as meeting the fifty percent or more carbon dioxide produced from coal injection requirement, whichever is later. To qualify for the exemption under this subsection, the project must be located outside the Bakken or Three Forks formations and must use carbon dioxide produced from coal. The incremental production that has been certified by the industrial commission under this section must be used to calculate the exemption under this subdivision.
 - d. The incremental production from a tertiary recovery project that injects more than fifty percent carbon dioxide produced from coal and has been certified as a qualified project by the industrial commission is exempt from any taxes imposed under this chapter for a period of ten years from the date the incremental production begins or from the date the project is certified by the industrial commission as meeting the fifty percent or more carbon dioxide produced from coal injection requirement, whichever is later. To qualify for the exemption under

this subsection, the project must be located within the Bakken or Three Forks formations and must use carbon dioxide produced from coal. The incremental production that has been certified by the industrial commission under this section must be used to calculate the exemption under this subdivision.

e. For purposes of this subsection, incremental production is defined in the following manner:

- (1) For purposes of determining the exemption provided for in subdivision a and with respect to a unit where there has not been a secondary recovery project, incremental production means the difference between the total amount of oil produced from the unit during the secondary recovery project and the amount of primary production from the unit. For purposes of this paragraph, primary production means the amount of oil which would have been produced from the unit if the secondary recovery project had not been commenced. The industrial commission shall determine the amount of primary production in a manner which conforms to the practice and procedure used by the commission at the time the project is certified.
- (2) For purposes of determining the exemption provided for in subdivision a and with respect to a unit where a secondary recovery project was in existence prior to July 1, 1991, and where the industrial commission cannot establish an accurate production decline curve, incremental production means the difference between the total amount of oil produced from the unit during a new secondary recovery project and the amount of production which would be equivalent to the average monthly production from the unit during the most recent twelve months of normal production reduced by a production decline rate of ten percent for each year. The industrial commission shall determine the average monthly production from the unit during the most recent twelve months of normal production and must upon request or upon its own motion hold a hearing to make this determination. For purposes of this paragraph, when determining the most recent twelve months of normal production the industrial commission is not required to use twelve consecutive months. In addition, the production decline rate of ten percent must be applied from the last month in the twelve-month period of time.
- (3) For purposes of determining the exemption provided for in subdivision a and with respect to a unit where a secondary recovery project was in existence before July 1, 1991, and where the industrial commission can establish an accurate production decline curve, incremental production means the difference between the total amount of oil produced from the unit during the new secondary recovery project and the total amount of oil that would have been produced from the unit if the new secondary recovery project had not been commenced. For purposes of this paragraph, the total amount of oil that would have been produced from the unit if the new secondary recovery project had not been commenced includes both primary production and production that occurred as a result of the secondary recovery project that was in existence before July 1, 1991. The industrial commission shall determine the amount of oil that would have been produced from the unit if the new secondary recovery project had not been commenced in a manner that conforms to the practice and procedure used by the commission at the time the new secondary recovery project is certified.
- (4) For purposes of determining the exemption provided for in subdivision b and with respect to a unit where there has not been a secondary recovery project, incremental production means the difference between the total amount of oil produced from the unit during the tertiary recovery project and the amount of primary production from the unit. For purposes of this paragraph, primary production means the amount of oil which would have been produced from the unit if the tertiary recovery project had not been commenced. The industrial commission shall determine the amount of

primary production in a manner which conforms to the practice and procedure used by the commission at the time the project is certified.

- (5) For purposes of determining the exemption provided for in subdivision b and with respect to a unit where there is or has been a secondary recovery project, incremental production means the difference between the total amount of oil produced during the tertiary recovery project and the amount of production which would be equivalent to the average monthly production from the unit during the most recent twelve months of normal production reduced by a production decline rate of ten percent for each year. The industrial commission shall determine the average monthly production from the unit during the most recent twelve months of normal production and must upon request or upon its own motion hold a hearing to make this determination. For purposes of this paragraph, when determining the most recent twelve months of normal production the industrial commission is not required to use twelve consecutive months. In addition, the production decline rate of ten percent must be applied from the last month in the twelve-month period of time.
- (6) For purposes of determining the exemption provided for in subdivision b and with respect to a unit where there is or has been a secondary recovery project and where the industrial commission can establish an accurate production decline curve, incremental production means the difference between the total amount of oil produced from the unit during the tertiary recovery project and the total amount of oil that would have been produced from the unit if the tertiary recovery project had not been commenced. For purposes of this paragraph, the total amount of oil that would have been produced from the unit if the tertiary recovery project had not been commenced includes both primary production and production that occurred as a result of any secondary recovery project. The industrial commission shall determine the amount of oil that would have been produced from the unit if the tertiary recovery project had not been commenced in a manner that conforms to the practice and procedure used by the commission at the time the tertiary recovery project is certified.
- (7) For purposes of determining the exemption provided for in subdivisions c and d, and with respect to a unit where a tertiary recovery project was in existence, and where the industrial commission cannot establish an accurate production decline curve, incremental production means the difference between the total amount of oil produced from the unit during a new tertiary recovery project and the amount of production which would be equivalent to the average monthly production from the unit during the most recent twelve months of normal production reduced by a production decline rate of ten percent for each year. The industrial commission shall determine the average monthly production from the unit during the most recent twelve months of normal production and shall upon request or upon its own motion hold a hearing to make this determination. For purposes of this paragraph, in determining the most recent twelve months of normal production the industrial commission is not required to use twelve consecutive months. In addition, the production decline rate of ten percent must be applied from the last month in the twelve-month period of time.
- (8) For purposes of determining the exemption provided for in subdivisions c and d, and with respect to a unit where a tertiary recovery project was in existence, and where the industrial commission can establish an accurate production decline curve, incremental production means the difference between the total amount of oil produced from the unit during the new tertiary recovery project and the total amount of oil that would have been produced from the unit if the new tertiary recovery project had not been commenced. For purposes of this paragraph, the total amount of oil that

would have been produced from the unit if the new tertiary recovery project had not been commenced includes both primary production and production that occurred as a result of the tertiary recovery project that was previously in existence. The industrial commission shall determine the amount of oil that would have been produced from the unit if the new tertiary recovery project had not been commenced in a manner that conforms to the practice and procedure used by the commission at the time the new tertiary recovery project is certified.

- f. The industrial commission shall adopt rules relating to this exemption which must include procedures for determining incremental production as defined in subdivision e.
4. The first seventy-five thousand barrels of oil produced during the first eighteen months after completion, from a well drilled and completed outside the Bakken and Three Forks formations, and ten miles [16.10 kilometers] or more outside an established field in which the industrial commission has defined the pool to include the Bakken or Three Forks formation, is subject to a reduced tax rate of two percent of the gross value at the well of the oil extracted under this chapter.
5. The production from a restimulation well that has been certified as a qualified well by the industrial commission after August 1, 2023, is subject to a reduced tax rate of two percent of the gross value at the well of the oil extracted under this chapter for the first seventy-five thousand barrels of production or for a period of eighteen months after the month in which oil was first produced from the restimulation well, whichever occurs first. The tax rate reduction under this subsection does not apply to a well located within the exterior boundaries of a reservation, a well located on trust properties outside reservation boundaries as defined in section 57-51.2-02, or a straddle well located on reservation trust land as defined in section 57-51.1-07.10, unless a tribe makes an irrevocable election to opt-in to the tax rate reduction by providing written notice to the tax commissioner. If a tribe provides notice of its election to opt-in to the tax rate reduction, the tax commissioner shall apply the tax rate reduction beginning in the month of production after the notice is received by the tax commissioner. The industrial commission shall certify whether the well qualifies as a restimulation well under section 57-51.1-01 in a manner that conforms to the practice and procedure used by the commission at the time the restimulation well is certified.

57-51.1-03.1. Stripper well, new well, secondary or tertiary project, and restimulation well certification for tax exemption or rate reduction - Filing requirement.

1. To receive the benefits of a tax exemption or tax rate reduction, a certification of qualifying well status prepared by the industrial commission must be submitted to the tax commissioner as follows:
 - a. To receive, from the first day of eligibility, a tax exemption on production from a stripper well property or individual stripper well under subsection 2 of section 57-51.1-03, the industrial commission's certification must be submitted to the tax commissioner within eighteen months after the end of the stripper well property's or stripper well's qualification period.
 - b. To receive, from the first day of eligibility, a tax exemption under subsection 3 of section 57-51.1-03 on production from a secondary or tertiary project, the industrial commission's certification must be submitted to the tax commissioner within eighteen months after the month in which the first incremental oil was produced.
 - c. To receive, from the first day of eligibility, a tax exemption or the reduction on production for which any other tax exemption or rate reduction may apply, the industrial commission's certification must be submitted to the tax commissioner within eighteen months of the completion, recompletion, or other qualifying date.
 - d. To receive, from the first day of eligibility, a tax rate reduction under subsection 5 of section 57-51.1-03 on production from a restimulation well, the industrial

57-51-01.定义。

在本章中使用的：

1. “一桶油”是指42美制加仑，即每加仑231立方英寸，按60华氏度计算[在15.56摄氏度下计算为158.99升]。
2. “专员”指州税务专员。
3. “场地”指工业委员会定义的一个或多个水池所覆盖的地理区域。
4. “气体”指天然气和套管头气体。
5. “枢纽城市”指根据最近一次联邦十年期人口普查统计，人口达到或超过12,500人的城市。该城市需满足以下条件：所在县需有石油天然气总产量税或石油开采税收入（由税务专员向州财政部长提交的证明文件中确认），且该税收收入需在最近奇数年9月1日前的24个月内，连续三个月达到或超过该标准。
6. “枢纽城市学区”是指在枢纽城市范围内学生人数最多的学区。
7. “油”指石油、原油、矿物油和套管头汽油。
8. “个人”包括合伙企业、公司、有限责任公司、协会、受托人、受托人以及任何个人组合。
9. “公布价格”是指公开发布的公布价格公告或其他公开通知中规定的净价，扣除任何质量和地点调整后的价格。
10. “浅层天然气”指经工业委员会向税务专员证明，由在浅层气区完成或从浅层气区开采的气井所产出的天然气。
11. “浅气层”是指位于地表以下5000英尺[1524米]以内的地层或岩层，包括褐煤或煤层或煤层，或者位于地表以下5000英尺[1524米]以上但位于Rierdon地层顶部之上的地层或岩层，其中可生产或可能生产天然气。
12. “运输成本”是指根据下列方法中第一种适用的方法确定的运输石油所产生的成本：
 - a. 在生产者和石油运输商之间的公平合同下实际发生的费用。
 - b. 向北达科他州公共服务委员会或适当的联邦管辖机构建立并提交的适用的公共运营商费率。
 - c. 若不适用公共承运人费率，则运输成本应为与实际运营和维护费用相关的合理成本，包括可直接归因于并分配给运营和维护的间接费用，以及由交通局长确定的折旧和未折旧资本投资回报率，或等于对运输系统投资回报的成本。

57-51-02.油品生产税。

北达科他州境内开采的所有石油，扣除其所有权或权利免征税的部分后，按油井总价值的5%征收税款。该税款适用于全部产量，包括特许权使用费。

57-51-02.1.税种。

为解释1987年会议法第785章，其中涉及联邦土地银行税收和对其他政府实体的税收，如果它们的免税权已被放弃，则总生产税是对产油和产气矿产权益征收的不动产税。

57-51-02.2.总产量税——天然气。

对北达科他州内开采的所有天然气征收总产量税，但免税的天然气除外。征收的税款必须与全部产量相关，包括特许权使用费。天然气税必须通过将应税产量以千立方英尺为单位乘以天然气税率来计算。

1. 每财政年度的汽油税率是4美分乘以第2款计算的汽油基准税率调整数。
2. a. 税务部门应自7月1日起，每年确定天然气基准税率调整和每个财政年度的天然气税率。
 - b. 本财年天然气基准价格调整幅度较小，其分子为美国劳工部劳工统计局公布的上一历年天然气燃料生产者价格指数（商品代码05-3）的年度平均值，分母为75.7%。
 - c. 税务部门应在6月1日或之前以书面通知的形式向受影响的生产商提供根据本款确定的本财政年度的天然气基准税率调整和天然气税率。
 - d. 如果用于确定天然气基准率调整的指数发生重大修订，或者指数的基准年发生变更，部门应通过行政规则对用于确定天然气基准率调整的方法进行适当调整，以确保结果与指数未修订或基准年未变更时的结果基本一致。
 - e. 如果取消了天然气燃料生产者价格指数，该部门必须通过行政规则采用一个可比的指数。

57-51-02.3.油价估值——备选方案——例外情况。

原油的井口总价值是指生产商与购买方在公平交易合同中约定的石油价格，若适用则扣除从生产地到销售地运输过程中产生的相关费用。若不存在公平交易合同，则通过以下方法中首先适用的一种确定原油的井口总价值：

1. 在独立交易合同下支付的价格，该合同中纳税人是缔约方，用于购买或销售同一油田（若无油田则为邻近油田）内同类、同性质及同质量的石油，适用时扣除将石油从生产地运输至销售地的相关费用。
2. 在独立交易合同下，由非纳税方的其他主体为购买或出售同一油田（或在没有油田的情况下，邻近油田）中同类型、同性质、同品质的石油所支付的价格，若适用，还应扣除将石油从生产地运输至销售地的相关费用。
3. 该价值的确定需综合考虑同一油田或邻近油田（若无）中同类、同性质、同质量原油的挂牌价格，适用时还需扣除运输成本调整，以反映生产地价值与挂牌价格所体现的所在地价值之间的差额。

57-51-02.4.浅层天然气——总产量免税。

对于2003年6月30日后在浅层气区完成或重新完井的气井，在投产后的前24个月内及首次销售天然气后产生的浅层天然气，可免征第57-51-02.2条规定的总生产税。此外，此类气井在完井前进行测试或接入管道前阶段产出的天然气，同样可享受总生产税豁免政策。

57-51-02.5.钻井现场发电用气体的豁免。

根据第57-51-02.2节，燃烧在井场的天然气以驱动发电机的天然气，其消耗量至少为井中天然气的75%，则可免征该税。

57-51-02.6.采用无火炬系统的油气井的临时豁免。

如果天然气符合下列条件，则可免于第57-51-02.2条规定的税款，免税期为自首次生产之日起两年零三十天：

1. 在井场收集和使用，为发电机供电，该发电机消耗了至少75%的天然气；或
2. 该系统在井场收集至少75%的天然气和天然气液，通过压缩液化处理后，可作为燃料使用、运输至加工设施、生产石化产品或化肥、转化为液体燃料、分离并收集超过50%的丙烷及更重的碳氢化合物，或进行工业委员会批准的其他增值加工流程。

57-51-03.以总生产税代替其他税。

本条款所规定的各项税款必须全额缴纳，以替代州、县、市、镇、乡、学区及其他市政当局对以下对象征收的所有从价税：与石油或天然气开采权相关或固有于该权利的财产权益；油气开采租约；用于油气井生产及周边作业的机械设备、器具和设备；在本州实际开采并已缴纳总产量税的油气资源；以及对上述财产的投资。除本条款列举外，土地权益需按其他财产标准，在其所在征税区内进行评估和征税。特别规定：总产量税不替代所得税，也不替代零售环节销售油气产品时征收的消费税。

57-51-04.生产中使用的设备免征从价税。

任何设备、材料或财产，除本条款规定的总生产税已缴纳的设备、机械、工具、材料或财产外（实际用于油气生产井现场开采作业且确属必要），均须缴纳从价税。特此声明：冰厂、医院、办公楼、车库、住宅、汽油提取或吸收装置、供水系统、燃料系统、宿舍楼及其他建筑物，以及与之相关的设备或材料均不享受从价税豁免，钻井平台亦不例外。本章规定中，不动产仅对其矿产权益部分予以豁免。

**57-51-05.按月缴税-纳税期限-迟延履行
买方付款-由生产者支付-压井口天然气税。**

1. 根据本法规定，石油或天然气的生产税必须按月缴纳。石油税应在产油次月的第二十五日缴纳，天然气税则应在产气次月的第二个月第十五日缴纳。若未按本条款规定缴纳税款，该税款将视为逾期，须依照本章规定进行征收。若纳税人已按月申报缴纳了应缴税款的90%，并在原定截止日期后六十日内提交修正申报表并补缴全部欠税，则可免除滞纳金。税务专员经申请并证明必要性后，可批准不超过十五天的延期缴税期限，且在批准期间内税款不视为逾期。任何申请并获准延期申报的纳税人，须在缴纳税款时一并支付自应缴日期至实际缴税日止按年利率12%计算的利息。

第57章-51.1
采油税

57-51.1-01.采油税定义。

就本章而言：

1. 油井的“日均产量”是指该油井在日历月期间达到合格的最大总产量除以该期间的日历天数，而“合格最大总产量”则指该油井必须按照工业委员会为行使第38-08章赋予的权力而制定的规则，以最大有效生产率进行维护。
2. “水平井”是指在至少300英尺[91.44米]的产层内以至少80度角钻出的水平位移井眼。
3. “石油”指石油、原油、矿物油、套管头汽油以及从天然气中回收的所有与天然气生产相关的液体碳氢化合物。
4. “财产”指通过租赁或权益利益所形成的开采石油的权利，包括整体或指定部分。生产商应将每个独立且具有相同原油开采权的生产储层视为独立财产；但需满足该储层经工业委员会认定为独立生产层系，且与任何其他生产层系无连通性。
5. “符合资格的二次采油项目”指采用注水开采的项目。要符合第57-51.1-03节规定的免税条件，二次采油项目必须经工业委员会认证为符合资格，且项目经营者必须获得第57-51.1-03节第3款定义的增量产量。
6. “合格的三次采油项目”是指满足经1986年12月31日修订的1954年《国内税收法典》第4993(c)条要求的提高采收率的项目，包括以下采油方法：
 - a. 混合流体置换。
 - b. 蒸汽驱动注入。
 - c. 微乳剂。
 - d. 原位燃烧。
 - e. 聚合物增水驱油。
 - f. 循环蒸汽注入。
 - g. 碱性洪水。
 - h. 碳酸水淹。
 - i. 二氧化碳置换不可混溶。
 - j. 工业委员会认证的新三级回收方法。本条款不包含水驱技术（除非该技术被用作本小节所述合格三次采油技术的组成部分）或不混相天然气注入。要符合第57-51.1-03条规定的税收豁免条件，三次采油项目需满足以下要求：首先须经工业委员会认证为合格项目；其次项目运营商须持续运营该装置作为合格三次采油项目；最后项目运营商必须实现第57-51.1-03条第3款所定义的增量产量。
7. “重新刺激井”指先前完成的油气井，在完成和生产石油后，通过加压应用流体以在目标地质构造中引发或扩展裂缝来提高石油产量。该术语不包括以下情况：
 - a. 在完成再刺激处理之前，已向工业委员会报告了生产不足60个月或每天生产超过125桶石油；

- b. 属于符合资格的二次采油项目、符合资格的三次采油项目、或本节定义的衰竭井或衰竭井资产；或
 - c. 已钻但未完工，且没有向工业委员会报告石油产量的记录。
8. “特许权使用费所有者”指通常称为特许权使用费权益的所有者，不包括任何优先特许权使用费或从工作权益中扣除的其他付款的所有者。
9. “剥离井”指2013年6月30日后钻探完成或重新钻入并改造为水平井的油井，其在前一个连续十二个月期间（不含非伴生生产中回收的凝析油），单井日均产油量标准如下：深度不超过6000英尺[1828.80米]的井不超过10桶/日；深度超过6000英尺[1828.80米]但不超过10000英尺[3048米]的井不超过15桶/日；深度超过10000英尺[3048米]且位于巴肯组和三叉组地层外的井不超过30桶/日；深度超过10000英尺[3048米]且位于巴肯组或三叉组地层内的井则不超过35桶/日。
10. “边际井资产”指在2013年7月1日前钻探完成的油井，或重新钻探并改造为水平井的油井。该资产需满足以下条件：在前一个连续十二个月期间内，其日均产油量（不含非伴生生产中回收的凝析油）满足以下标准——对于深度不超过6000英尺[1828.80米]的油井，产油量不超过10桶/日；对于深度超过6000英尺[1828.80米]但不超过10000英尺[3048米]的油井，产油量不超过15桶/日；对于深度超过10000英尺[3048米]的油井，产油量不超过30桶/日。若某油井在符合条件的十二个月期间内未实际产油，包括处置井、干井、废弃井和封井等，均不计入边际井资产免税适用范围内的生产油井统计。

57-51.1-02、征收石油开采税。

1. 本州对从地底开采石油的活动征收消费税，即“石油开采税”。根据本章规定，任何开采石油的业主（包括特许权使用费所有者）均视为从事该石油开采活动。税率为所采石油井口总价值的百分之五。
2. 根据第3款规定，对于位于保留地外部边界内的油井、位于57-51.2-02条款定义的保留地边界外信托财产上的油井，或位于57-51.1-07.10条款定义的保留地信托土地上的跨界油井，若原油平均价格连续三个月每月超过90美元的触发价，则从这些可征税油井开采的原油中提取的石油，其税率按油井处总价值的6%征收。直至原油平均价格连续三个月每月低于90美元触发价时，税率将恢复为油井处总价值的5%。每年12月31日前，税务专员应根据本条款规定，通过将当前基准价格与美国劳工部劳工统计局公布的工业商品生产者价格指数在截至当年6月30日的十二个月内百分比变化率进行调整，确定经指数化调整后的基准价格。该经调整的基准价格即为下一年度的基准价格。本条款中“原油平均价格”指《华尔街日报》中西部版刊载的西得克萨斯中质原油库欣交割原油每日收盘价月度平均值。计算月度平均价格时，市场休市日的每日收盘价应视为最近一次交易日的收盘价。

3. 部落可通过向税务专员提交书面通知的方式，不可撤销地选择退出第2款规定的税率上调政策。若部落依据本条款发出通知，则自税务专员收到该通知后的生产月份起，从应税油井开采的石油所征收的税率将恢复为第1款规定的标准税率。

57-51.1-02.1.对采用避免燃烧系统的油气井的临时豁免。

根据第38-08-06.4条款第2款d分段所述的收集系统所生产的液体，如果采用吸收、吸附或制冷技术，则自首次生产之日起两年零三十天内可免于57-51.1-02条款规定的税款。

57-51.1-02.2.临时豁免——为减少天然气燃烧而提供的石油开采税抵免。

根据S.L. 2021，第481章第3节过期。

57-51.1-03、免征石油开采税。

下列活动免征石油开采税：

1. 从地下开采任何可免于第57-51章规定的粗生产税的石油的活动。
2. 从剥离井或单个剥离井中提取地下的任何石油的活动。
3. a. 已经在1991年7月1日之后被工业委员会认证为合格项目的二次采油项目所产生的增量产量，自增量产量开始之日起五年内免于本章规定的任何税款。
b. 经工业委员会认证的第三采油项目，其增量产量自投产之日起十年内可免征本章规定之税款。对于在巴肯和三叉地层钻探完井的水平井所产增量产量，若已获工业委员会认证为合格项目，则自2015年7月1日至2017年6月30日期间不享受免税优惠；此后五年内，自2017年7月1日或增量产量开始之日起（以较晚者为准）亦可享受本章规定的税收豁免。
c. 工业委员会认证的第三采油项目若采用煤制二氧化碳并实现增量生产，其增量产量自投产之日起二十年内（以较晚者为准），可免征本章规定之税费。需满足以下条件：1）项目必须位于巴肯或三叉地层之外；2）必须使用煤制二氧化碳。根据本款规定获得工业委员会认证的增量产量，将作为计算本分项免税额度的依据。
d. 对于工业委员会认证的煤制二氧化碳注入项目，若该项目在投产后十年内（以较晚者为准）持续满足以下任一条件，即可享受本章规定的税收豁免：1）注入煤制二氧化碳比例超过50%；2）获得工业委员会对煤制二氧化碳注入达标项目的认证。

本分节规定，项目必须位于Bakken或Three Forks地层内，并且必须使用从煤中产生的二氧化碳。工业委员会根据本节认证的增量产量必须用于计算本分节的豁免。

e. 就本小节而言，增量生产定义如下：

- (1) 为确定a款规定的豁免条款，针对未实施二次采油项目的区块，增量产量指该区块在实施二次采油项目期间的总产油量与原始产量之间的差额。本条款中，原始产量指若未启动二次采油项目时该区块本应产出的原油量。工业委员会在确定原始产量时，应采用与项目认证时委员会既定操作规范一致的核算方式。
- (2) 为确定第a款规定的豁免条款，针对1991年7月1日前已实施二次采油项目的油田单元，若工业委员会无法建立精确的产量递减曲线，则增量产量指新实施二次采油项目期间该单元总产量与该单元最近十二个月正常生产平均月产量之差，后者需按每年10%的产量递减率折算。工业委员会应确定该单元最近十二个月正常生产的平均月产量，并须根据申请或主动要求召开听证会进行认定。本条款中确定最近十二个月正常生产时，工业委员会无需采用连续十二个月数据。此外，10%的产量递减率应自十二个月周期的最后一个月起计算。
- (3) 为确定第a款规定的豁免条款，针对1991年7月1日前已存在二次采油项目的区块，且工业委员会能够建立准确的产量递减曲线时，增量产量指新二次采油项目实施期间该区块实际产油量与未实施该项目时预期产油量之间的差额。本条款中“未实施新二次采油项目时预期产油量”包含初次采油量及1991年7月1日前已实施二次采油项目产生的产量。工业委员会应按照其在认证新二次采油项目时采用的操作规范和程序，确定未实施新项目时该区块的预期产油量。
- (4) 为确定b款规定的豁免条款，针对未实施二次采油项目的区块，增量产量指该区块在三次采油项目期间总产油量与初次采油量之间的差额。本条款中，初次采油量指若未启动三次采油项目时该区块本应产出的原油量。工业委员会将确定该等数值。

以符合委员会在项目认证时所采用的实践和程序的方式进行主要生产。

- (5) 为确定b款规定的豁免条款，针对已实施或正在实施二次采油项目的油田单元，增量产量的计算方式为：三次采油项目期间总产油量与该单元最近十二个月正常生产期间月均产量（按每年10%的产量递减率折算）之间的差额。工业委员会需确定该单元最近十二个月的正常生产月均产量，并可根据申请或主动要求召开听证会进行认定。根据本条款规定，在确定最近十二个月正常生产期间时，工业委员会无需采用连续十二个月的数据。此外，10%的产量递减率应自十二个月周期的最后一个月起开始计算。
- (6) 为确定第b款规定的豁免条款，针对已实施或正在实施二次采油项目的油田单元，若工业委员会能够建立精确的产量递减曲线，则增量产量指该单元在三次采油项目期间实际产油总量与未启动该项目时预期产油量之间的差额。本条款中“未启动三次采油项目时预期产油总量”包含初次采油及二次采油项目产生的产量。工业委员会应按照其在三次采油项目认证时采用的操作规范和程序，确定未启动该项目时的预期产油量。
- (7) 为确定第c和d款规定的豁免条款，针对已实施三次采油项目的油田单元，若工业委员会无法建立精确的产量递减曲线，则增量产量指新三次采油项目期间该单元总产油量与该单元最近十二个月正常生产期间平均月产量之差，后者需按每年10%的产量递减率折算。工业委员会应确定该单元最近十二个月正常生产的平均月产量，并可根据要求或主动召开听证会进行认定。根据本条款规定，在确定最近十二个月正常生产期间时，工业委员会无需采用连续十二个月的数据。此外，10%的产量递减率必须从十二个月周期的最后一个月开始计算。
- (8) 在确定第c和d款规定的豁免条款时，针对已实施三次采油项目的油田单元，若工业委员会能够准确建立产量递减曲线，则增量产量指该油田单元在实施新三次采油项目期间实际产油总量与未实施该项目时预期产油总量之间的差额。本条款中所称“实际产油总量”

若未启动新的三次采油项目，该单元本应产出的石油量包含初次开采及因原有三次采油项目产生的增产部分。工业委员会将根据认证时采用的操作规范，确定未实施新三次采油项目时该单元的预期产量。

- f. 工业委员会应通过与豁免有关的规则，其中必须包括确定e分项中定义的增量生产的程序。
- 4. 在完成后的前十八个月内，从位于巴肯和三叉构造层外、且距离工业委员会划定的巴肯或三叉构造层油田十英里[16.10公里]或更远区域的钻井中开采出的前七万五千桶原油，可享受每桶油井总价值2%的优惠税率。
- 5. 经工业委员会认证为合格的复注井，自2023年8月1日起，其前75,000桶产量或自首次产油后的18个月内（以先发生者为准），可享受每桶原油总价值2%的税率减免。本条款规定的税率优惠不适用于以下情况：位于保留地外部边界的油井、位于保留地边界外信托财产上的油井（如第57-51.2-02节定义），以及位于保留地信托土地上的跨界油井（如第57-51.1-07.10节定义），除非部落通过向税务专员提交书面通知作出不可撤销的税率优惠选择。若部落提交了税率优惠选择通知，税务专员自收到通知后的生产月份起开始适用该税率优惠。工业委员会应按照委员会在认证复压井时采用的惯例和程序，根据第57-51.1-01节的规定，对油井是否符合复压井的认证要求进行认证。

57-51.1-03.1.剥离井、新井、二次或三次项目以及复注井的免税或减税认证——申报要求。

- 1. 为享受免税或降低税率的优惠，必须向税务专员提交工业委员会编制的合格油井状态证明，具体如下：
 - a. 要从有资格的第一天起，根据第57-51.1-03节第2款的规定，对剥离井财产或单个剥离井的生产享受免税待遇，必须在剥离井财产或剥离井的资格期结束后18个月内向税务专员提交工业委员会的认证。
 - b. 要从有资格的第一天起，根据第57-51.1-03节第3款对二次或三次项目的生产获得免税，必须在第一次增量石油生产的月份后18个月内向税务专员提交工业委员会的证明。
 - c. 要从有资格的第一天起享受免税或减产，或者适用任何其他免税或税率减免，必须在完工、重新完工或其他合格日期后的18个月内向税务专员提交工业委员会的证明。
 - d. 为了从有资格的第一天起，根据第57-51.1-03节关于复压井生产的第5款获得税率减免，工业



Home / Business
/ Oil and Gas Severance Tax
/ Oil and Gas Severance Tax Reports
/ Gas Tax Rate Table

Gas Tax Rate Table

天然气税率表

Gross Production Tax (GPT) on Gas 天然气总产量税

Rate	Period
5% of Value	thru 6/1991
\$.04 Per MCF	7/1991 - 6/19
\$.0407 Per MCF	7/1992 - 6/19
\$.0401 Per MCF	7/1993 - 6/19
\$.0415 Per MCF	7/1994 - 6/19
\$.0385 Per MCF	7/1995 - 6/19
\$.0345 Per MCF	7/1996 - 6/19
\$.0467 Per MCF	7/1997 - 6/19
\$.0507 Per MCF	7/1998 - 6/19
\$.0405 Per MCF	7/1999 - 6/20
\$.0452 Per MCF	7/2000 - 6/20
\$.0772 Per MCF	7/2001 - 6/20
\$.0824 Per MCF	7/2002 - 6/20
\$.0615 Per MCF	7/2003 - 6/20
\$.1037 Per MCF	7/2004 - 6/20
\$.1215 Per MCF	7/2005 - 6/20
\$.1640 Per MCF	7/2006 - 6/20
\$.1428 Per MCF	7/2007 - 6/20
\$.1476 Per MCF	7/2008 - 6/20
\$.1831 Per MCF	7/2009 - 6/20
\$.0914 Per MCF	7/2010 - 6/20
\$.1112 Per MCF	7/2011 - 6/20
\$.1143 Per MCF	7/2012 - 6/20
\$.0833 Per MCF	7/2013 - 6/20
\$.0982 Per MCF	7/2014 - 6/20
\$.1106 Per MCF	7/2015 - 6/20
\$.0601 Per MCF	7/2016 - 6/20
\$.0555 Per MCF	7/2017 - 6/20

Rate	Period
\$.0705 Per MCF	7/2018 - 6/20
\$.0712 Per MCF	7/2019 - 6/20
\$.0522 Per MCF	7/2020 - 6/20
\$.0405 Per MCF	7/2021 - 6/20
\$.0905 Per MCF	7/2022 - 6/20
\$.1423 Per MCF	7/2023 - 6/20
\$.0646 Per MCF	7/2024 - 6/20
\$.0555 Per MCF	7/2025 - 6/20

2024-25财年：0.0646美元/千立方英尺

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