

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

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CHAPTER 57-39.2 SALES TAX

57-39.2-01. Definitions.

The following words, terms, and phrases, when used in this chapter, have the meaning ascribed to them in this section, unless the context clearly indicates a different meaning:

1. "Bundled transaction" means the retail sale of two or more products, except real property and services to real property, where the products are otherwise distinct and identifiable, and the products are sold for one nonitemized price. A bundled transaction does not include the sale of any products in which the sales price varies, or is negotiable, based on the selection by the purchaser of the products included in the transaction.
 - a. Distinct and identifiable products do not include:
 - (1) Packaging such as containers, boxes, sacks, bags, and bottles or other materials such as wrapping, labels, tags, and instruction guides that accompany the retail sale of the products and are incidental or immaterial to the retail sale. Examples of packaging that are incidental or immaterial include grocery sacks, shoeboxes, drycleaning garment bags, and express delivery envelopes and boxes.
 - (2) A product provided free of charge with the required purchase of another product. A product is provided free of charge if the sales price of the product purchased does not vary depending on the inclusion of the product provided free of charge.
 - (3) Items included in the definition of gross receipts.
 - b. The phrase "one nonitemized price" does not include a price that is separately identified by product on binding sales or other supporting sales-related documentation made available to the customer in paper or electronic form, including an invoice, bill of sale, receipt, contract, service agreement, lease agreement, periodic notice of rates and services, rate card, or price list.
 - c. A transaction that otherwise meets the definition of a bundled transaction as defined in this section is not a "bundled transaction" if it is:
 - (1) The retail sale of tangible personal property and a service where the tangible personal property is essential to the use of the service, and is provided exclusively in connection with the service, and the true object of the transaction is the service;
 - (2) The retail sale of services where one service is provided that is essential to the use or receipt of a second service and the first service is provided exclusively in connection with the second service and the true object of the transaction is the second service;
 - (3) A transaction that includes taxable products and nontaxable products and the purchase price or sales price of the taxable products is de minimis.
 - (a) "De minimis" means the seller's purchase price or sales price of the taxable products is ten percent or less of the total purchase price or sales price of the bundled products.
 - (b) Sellers shall use either the purchase price or the sales price of the products to determine if the taxable products are de minimis. Sellers may not use a combination of the purchase price and sales price of the products to determine if the taxable products are de minimis.
 - (c) Sellers shall use the full term of a service contract to determine if the taxable products are de minimis; or
 - (4) The retail sale of exempt tangible personal property and taxable tangible personal property where:
 - (a) The transaction includes food and food ingredients, drugs, durable medical equipment, mobility-enhancing equipment, over-the-counter drugs, prosthetic devices, or medical supplies; and

57-39.2-03.10. Bundled telecommunications services including exempt services.

In the case of a bundled transaction of services that includes telecommunications services, if the price is attributable to services that are taxable and services that are nontaxable, the portion of the price attributable to the nontaxable services is subject to tax under this chapter and chapter 57-40.2 unless the provider can reasonably identify the nontaxable portion of the services from its books and records kept in the regular course of business.

57-39.2-04. Exemptions.

There are specifically exempted from the provisions of this chapter and from computation of the amount of tax imposed by it the following:

1. Gross receipts from sales of tangible personal property which this state is prohibited from taxing under the Constitution or laws of the United States or under the Constitution of North Dakota.
2. Gross receipts from the sales, furnishing, or service of passenger transportation service and gross receipts from the sales, furnishing, or service of freight transportation service when provided by a common carrier.
3. Repealed by S.L. 1971, ch. 567, § 1.
4.
 - a. Gross receipts from sales of tickets, or admissions to state, county, district, and local fairs.
 - b. Gross receipts from educational, religious, or charitable activities when the entire amount of net receipts is expended for educational, religious, or charitable purposes. The exemption in this subdivision does not apply to:
 - (1) Gross receipts from taxable sales in excess of ten thousand dollars for an event not otherwise exempt under subdivision c, d, or e if the activities are held in a publicly owned facility for which fair market rent has not been paid; or
 - (2) Gross receipts from activities if the seller competes with retailers by maintaining inventory, conducting retail sales on a regular basis from a permanent or seasonal location, or soliciting sales from a website prepared for or maintained by the seller.
 - c. Gross receipts derived by an institution of higher education located in this state from tickets or admissions to athletic, musical, dramatic, or scholastic events held, sponsored, hosted, or controlled by the institution of higher education, in which the primary performers or participants consist of students of an institution of higher education.
 - d. Gross receipts derived by any public school district if such receipts are expended in accordance with section 15.1-07-10 or 15.1-07-11.
 - e. Gross receipts of a nonprofit music or dramatic arts organization that is exempt from federal income taxation and is organized and operated for the presentation of live public performances of musical or theatrical works on a regular basis.
5. Gross receipts from sales of textbooks to regularly enrolled students of a private or public school and from sales of textbooks, yearbooks, and school supplies purchased by a private nonprofit elementary school, secondary school, or any other nonprofit institution of higher learning conducting courses of study similar to those conducted by public schools in this state.
6. Gross receipts from all sales otherwise taxable under this chapter made to the United States, an Indian tribe, or to any state, including the state of North Dakota, or any of the subdivisions, departments, agencies, or institutions of any state. A political subdivision of another state is exempt under this subsection only if a sale to a North Dakota political subdivision is treated as an exempt sale in that state. The governmental units exempted by this subsection must be issued a certificate of exemption by the commissioner and the certificate must be presented to each retailer whenever this exemption is claimed. For purposes of this subsection, an Indian tribe means a tribal government agency, instrumentality, or political subdivision that performs essential government functions and does not include business entities or agencies the primary purpose of which is to operate a business enterprise.

7. Gross receipts from the sale of drugs sold under a doctor's prescription.
8. Gross receipts from sales of adjuvants, agrichemical tank cleaners and foam markers, commercial fertilizers, fungicides, seed treatments, inoculants and fumigants, herbicides, and insecticides to agricultural or commercial vegetable producers and commercial applicators; chemicals used to preserve agricultural crops being stored; and seeds, roots, bulbs, and small plants to commercial users or consumers for planting or transplanting for commercial vegetable gardens or agricultural purposes.
9. Gross receipts from sales of oxygen sold to any person who purchases it upon the written order of a doctor for the person's own use for medical purposes.
10. Gross receipts from the sale of motor vehicles, farm machinery, alcoholic beverages, gasoline, insurance premiums, gaming tickets, or any other article or product, except as otherwise provided, upon which the state of North Dakota imposes a special tax.
11. Gross receipts from the sale of feed which is fed to poultry or livestock, including breeding stock and wool-bearing stock, for the purpose of producing eggs, milk, meat, fibers, or other products for human consumption and the gross receipts from the sale of feed purchased for the purpose of being fed to draft or fur-bearing animals. The word "feed" as used herein shall be construed to mean and include only salt, grains, hays, tankage, oyster shells, mineral supplements, limestone, molasses, beet pulp, meat and bone scraps, meal, drugs to be used as part of a feed ration, and other generally recognized animal feeds. The term "feed" includes drugs used as part of a feed ration, medicants, disinfectants, wormers, tonics, and like items.
12. Gross receipts from a sale otherwise taxable under this chapter made to a person from an adjoining state which does not impose or levy a retail sales tax, under the following conditions:
 - a. The person is in the state of North Dakota for the express purpose of making a purchase.
 - b. The person furnishes to the North Dakota retailer a certificate signed by the person in a form as the commissioner may prescribe reciting sufficient facts establishing the exempt status of the sale. Unless the certificate is furnished it must be presumed, until the contrary is shown, that the person was not in the state of North Dakota for the express purpose of making a purchase.
 - c. The sale is fifty dollars or more.
13. Gross receipts from the sale of any motor vehicle taxable under the provisions of the motor vehicle excise tax laws of North Dakota. However, gross receipts from the rental of any motor vehicle for fewer than thirty days are not exempt but taxes imposed under home rule authority do not apply to such rentals.
14. Repealed by S.L. 1969, ch. 528, § 24.
15. Gross receipts from sales in which a contractor furnishes to the retailer a certificate which includes the contractor's license number assigned to the contractor under the provisions of chapter 43-07. Such certificate shall be in the form prescribed by the commissioner and shall be furnished by the contractor to the retailer each calendar year prior to the making of any purchases during such calendar year from the retailer without liability for paying the tax to the retailer. Any contractor furnishing such certificate must report and remit the tax to the commissioner on purchases taxable under this chapter made by the contractor in the same manner as retailers remit such tax under this chapter.
16. Gross receipts from the sale of newsprint and ink used in the publication of a newspaper.
17. Gross receipts from the sale of all services furnished by any hospital, infirmary, sanatorium, nursing home, basic care facility, or similar institution to any patient or occupant.
18. Repealed by S.L. 1973, ch. 480, § 6.
19. Repealed by S.L. 1971, ch. 555, § 3.
20. Gross receipts from the sale of food supplies to any public school, to any parochial or private nonprofit school conducting courses of study similar to those conducted by public schools in this state, or to any nonprofit organization, for use by the public,

- parochial, or private school or nonprofit organization in sponsoring or conducting a lunch program or programs in and for any such public, parochial, or private nonprofit school.
21. Gross receipts from the leasing or renting of motion picture film to motion picture exhibitors for exhibition if the sale of tickets or admissions to the exhibition of the film is subject to the sales tax imposed by this chapter.
 22. Gross receipts from the leasing or renting of manufactured homes, modular living units, or sectional homes, whether or not placed on a permanent foundation, for residential housing for periods of thirty or more consecutive days and the gross receipts from the leasing or renting of a hotel or motel room or other accommodations occupied by the same person or persons for residential housing for periods of thirty or more consecutive days.
 23. Food purchased by a student under a boarding contract with a college, university, fraternity, or sorority.
 24. Gross receipts from all sales when made to an eligible facility or emergency medical services provider for the use or benefit of its patient or occupant. For the purposes of this subsection:
 - a. "Eligible facility" means any hospital, skilled nursing facility, intermediate care facility, residential end-of-life facility, basic care facility, or any assisted living facility licensed by the department of health and human services; and
 - b. "Emergency medical services provider" means an emergency medical services operation licensed by the department of health and human services under chapter 23-27.
 25. Gross receipts from the sale of Bibles, hymnals, textbooks, and prayerbooks sold to nonprofit religious organizations.
 26. Gross receipts from sales of prosthetic devices, durable medical equipment, mobility-enhancing equipment, or supplies for ostomy care or bladder dysfunction. For purposes of this subsection:
 - a. "Durable medical equipment" means equipment, not including mobility-enhancing equipment, for home use, including repair and replacement parts for such equipment, which:
 - (1) Can withstand repeated use;
 - (2) Is primarily and customarily used to serve a medical purpose;
 - (3) Generally is not useful to a person in the absence of illness or injury; and
 - (4) Is not worn in or on the body."Durable medical equipment" includes equipment and devices designed or intended for ostomy care and management and equipment and devices used exclusively for a person with bladder dysfunction. An exemption certificate is not required to obtain exemption. Repair and replacement parts as used in this definition include all components or attachments used in conjunction with the durable medical equipment. Repair and replacement parts do not include items which are for single patient use only.
 - b. "Mobility-enhancing equipment" means equipment, not including durable medical equipment sold under a doctor's written prescription, including repair and replacement parts for mobility-enhancing equipment, which:
 - (1) Is primarily and customarily used to provide or increase the ability to move from one place to another and which is appropriate for use either at home or in a motor vehicle;
 - (2) Is not generally used by persons with normal mobility; and
 - (3) Does not include any motor vehicle or equipment on a motor vehicle normally provided by a motor vehicle manufacturer."Mobility-enhancing equipment" includes crutches and wheelchairs for the use of disabled persons, equipment, including manual control units, van lifts, van door opening units, and raised roofs for attaching to or modifying a motor vehicle for use by a permanently physically disabled person, equipment, including elevators, dumbwaiters, chair lifts, and bedroom or bathroom lifts, whether or not sold for

attaching to real property, for use by a permanently physically disabled person in that person's principal dwelling, and equipment, including manual control units, for attaching to or modifying motorized implements of husbandry for use by a permanently physically disabled person.

- c. "Prosthetic device" means a replacement, corrective, or supportive device sold under a doctor's written prescription, including repair and replacement parts for such a device, worn on or in the body to:

- (1) Artificially replace a missing portion of the body;
- (2) Prevent or correct a physical deformity or malfunction; or
- (3) Support a weak or deformed portion of the body.

"Prosthetic device" includes artificial devices individually designed, constructed, or altered solely for the use of a particular disabled person so as to become a brace, support, supplement, correction, or substitute for the bodily structure, including the extremities of the individual, artificial limbs, artificial eyes, hearing aids, and other equipment worn as a correction or substitute for any functioning portion of the body, artificial teeth sold by a dentist, and eyeglasses when especially designed or prescribed by an ophthalmologist, physician, oculist, or optometrist for the personal use of the owner or purchaser.

- d. "Supplies for ostomy care or bladder dysfunction" includes:

- (1) Supplies designed or intended for ostomy care and management, including collection devices, colostomy irrigation equipment and supplies, skin barriers or skin protectors, and other supplies especially designed for use of ostomates.
- (2) Supplies to be used exclusively by a person with bladder dysfunction, including catheters, collection devices, incontinent pads and pants, adult diapers, and other items used for the care and management of bladder dysfunction. For the purposes of this paragraph:
 - (a) "Adult diapers" means diapers other than children's diapers.
 - (b) "Children's diapers" means diapers marketed to be worn by children.
 - (c) "Diaper" means an absorbent garment worn by humans who are incapable of, or have difficulty, controlling their bladder or bowel movements.

27. Gross receipts from the sale of electricity.
28. Gross receipts from the leasing or renting of any tangible personal property upon which a North Dakota sales tax or use tax has been paid or is payable and the retailer has separately indicated on an invoice, contract, lease agreement, or other supporting sale document that the retailer paid sales or use tax on the retailer's purchase of the tangible personal property.
29. Gross receipts from all sales otherwise taxable under this chapter when made to any nonprofit organization for meals, including the containers, packages, and materials used for wrapping food items, for delivery to persons who are confined to their homes by illness or incapacity, including senior citizens and disabled persons, for consumption by such shut-ins in their homes.
30. Gross receipts from all sales of recreational travel trailers not exceeding eight feet [2.44 meters] in width or thirty-two feet [9.75 meters] in length which are designed to be principally used as temporary vacation dwellings when made to persons who are residents of other states which impose excise taxes upon registration of such recreational travel trailers.
31. Gross receipts from the sale of money, including all legal tender coins and currency, and from the sale of precious metal bullion that has been refined to a purity of not less than nine hundred ninety-nine parts per one thousand and is in such form or condition that its value depends upon its precious metal content and not its form.
32. Gross receipts from sales to nonprofit voluntary health associations which are exempt from federal income tax under section 501(c)(3) of the United States Internal Revenue Code [26 U.S.C. 501(c)(3)]. As used in this subsection, a voluntary health association is an organization recognized by the internal revenue service, the national health

council, the state tax commissioner, and the North Dakota secretary of state as a nonprofit organization that is exempt under section 501(c)(3) of the United States Internal Revenue Code and meets the following requirements: It has been organized and operated exclusively in providing services for the purposes of preventing and alleviating human illness and injury. Methods used to obtain these goals would include education, research, community service, and direct patient services, income being derived solely from private donations with some exceptions of a minimal membership fee. Its members are not limited to only individuals, who themselves are licensed or otherwise legally authorized to render the same professional services as the organization. The disbursement of funds within a volunteer health association is to be controlled by a board of directors who work voluntarily and without pay.

33. Repealed by S.L. 2005, ch. 580, § 19.
34. Gross receipts from the sale of byproducts, arising from the processing of agricultural products, for use in the manufacture or generation of steam or electricity.
35. Gross receipts from the sale of a manufactured home that has been sold, bargained, exchanged, given away, or transferred by the person who first acquired it from a retailer in a sale at retail and upon which the North Dakota sales tax has previously been imposed.
36. Gross receipts from all sales of insulin in all its forms dispensed pursuant to the direction of a licensed physician, all sales of glucose usable for treatment of insulin reactions, all sales of urine and blood testing kits and materials, and all sales of insulin measuring and injecting devices, including insulin syringes and hypodermic needles.
37. Gross receipts from the sale of any aircraft taxable under the provisions of chapter 57-40.5.
38. Gross receipts from all sales of air carrier transportation property subject to ad valorem property taxation pursuant to the provisions of chapters 57-06, 57-07, 57-08, 57-13, and 57-32.
39. Gross receipts from sales of tangible personal property consisting of flight simulators or mechanical or electronic equipment for use in association with a flight simulator.
40. Gross receipts from sales of tickets or admissions to, or sales made at, an annual church supper or bazaar held in a publicly owned facility. For purposes of this subsection, "annual" means occurring not more than once in any calendar year.
41. Gross receipts from the initial sale of beneficiated coal.
42. Gross receipts from electronic gaming devices licensed by the attorney general under chapter 53-06.1.
43. Gross receipts from all sales made to a nonprofit medical research institute. For purposes of this subsection, "nonprofit medical research institute" means an institute that is a member of the association of independent research institutes, which is not a private foundation, and which is recognized by the internal revenue service as having exempt status under 26 U.S.C. 501(c)(3).
44. Gross receipts from all sales of coal that is exempt from the coal severance tax.
45. Gross receipts from the sale or lease of farm machinery, farm machinery repair parts, irrigation equipment, or irrigation equipment repair parts used exclusively for agricultural purposes.
46. Gross receipts from sales of tangible personal property purchased by a charitable organization to be awarded as a prize in a raffle conducted in accordance with law if the winner of the tangible personal property will be subject to sales or use taxes upon receiving the property.
47. Gross receipts from the sale of lottery tickets under chapter 53-12.1.
48. Gross receipts from all sales of tangible personal property purchased by a commerce authority and made a part of the infrastructure of a commerce authority, otherwise taxable under this chapter, if the personal property is placed within the geographic boundaries of the political subdivisions that created the commerce authority and is necessary and directly services infrastructure needs of the commerce authority. The commissioner shall issue a certificate of exemption to a political subdivision exempted

by this subsection, and the political subdivision shall present the certificate of exemption to each retailer whenever the exemption is claimed.

49. Gross receipts from sales of carbon dioxide used for enhanced recovery of oil or natural gas or secure geologic storage.
50. Gross receipts from the sale at retail of hydrogen to power an internal combustion engine or fuel cell and equipment used directly and exclusively in production and storage of the hydrogen by a hydrogen generation facility in this state. For purposes of this subsection, "storage" means stationary and portable hydrogen containers or pressure vessels, piping, tubing, fittings, gaskets, controls, valves, gauges, pressure regulators, safety relief devices, and other accessories intended for hydrogen storage containers or pressure vessels.
51. Gross receipts from the sale of equipment to a facility, licensed under section 57-43.2-05, to enable the facility to sell diesel fuel containing at least two percent biodiesel or green diesel fuel as defined under section 57-43.2-01 by volume.
52. Gross receipts from sales within the boundaries of any reservation in this state to an individual who resides within the boundaries of any reservation in this state and who is an enrolled member of a federally recognized Indian tribe.
53. Gross receipts from sales of natural gas or sales of fuels used for heating purposes.
54. Gross receipts from the sale of items delivered electronically, including specified digital products. For purposes of this subsection:
 - a. "Specified digital products" means:
 - (1) "Digital audio-visual works" which means a series of related images which, when shown in succession, impart an impression of motion, together with accompanying sounds, if any;
 - (2) "Digital audio works" which means works that result from the fixation of a series of musical, spoken, or other sounds, including ringtones; and
 - (3) "Digital books" which means works that are generally recognized in the ordinary and usual sense as books.
 - b. For purposes of the definition of "specified digital products", "transferred electronically" means obtained by the purchaser by means other than tangible storage media.
 - c. For purposes of the definition of "digital audio work", "ringtones" means digitized sound files that are downloaded onto a device and which may be used to alert the customer with respect to a communication.
 - d. "Specified digital products" may not be construed to include prewritten computer software as that term is defined in subdivision g of subsection 1 of section 57-39.2-02.1.
55. Gross receipts from memberships, admissions, and entrance fees to activities and events organized and operated by nonprofit social and recreation clubs organized under section 501(c)(7) of the Internal Revenue Code [26 U.S.C. 501(c)(7)] and operated solely by nonsalaried officers and staff.
56. Gross receipts from the sale of any potash or byproducts taxable under chapter 57-65.
57. Gross receipts from coin-operated amusement or entertainment machines.
58. **(Contingent effective date - [See note](#))** Gross receipts from sales of liquefied natural gas used for agricultural, industrial, or railroad purposes as defined in section 57-43.2-01.
59. Gross receipts from all sales of commemorative memorial coins under section 37-18-15.
60. a. Gross receipts from sales to a senior citizen organization that provides informational, health, welfare, counseling, and referral services for senior citizens in this state if the senior citizen organization:
 - (1) Is recognized by the internal revenue service as having exempt status under 26 U.S.C.501(c)(3);
 - (2) Is recognized by the secretary of state as a charitable organization; and
 - (3) Either:

between the amount remitted by the contractor and the exemption imposed or allowed by this section.

4. For purposes of this section, the following definitions apply:
 - a. "Agricultural commodity processing facility" means buildings, structures, fixtures, and improvements used or operated primarily for the processing or production of marketable products from agricultural commodities. The term does not include a facility that provides only storage, cleaning, drying, or transportation of agricultural commodities.
 - b. "Facility" means each part of the facility which is used in a process primarily for the processing of agricultural commodities, including receiving or storing agricultural commodities; transporting the agricultural commodities or product before, during, or after the processing; or packaging or otherwise preparing the product for sale or shipment.
 - c. "Tangible personal property" does not include tools or machinery used to construct an agricultural commodity processing facility and does not include machinery or equipment exempted under section 57-39.2-04.3.

57-39.2-04.5. Sales and use tax exemption for materials used in compressing, processing, gathering, collecting, or refining of gas.

1. Gross receipts from sales of tangible personal property used to construct or expand a system used to compress, process, gather, collect, or refine gas recovered from an oil or gas well in this state or used to expand or build a gas processing facility in this state are exempt from taxes under this chapter. To be exempt, the tangible personal property must be incorporated into a system used to compress, process, gather, collect, or refine gas. Tangible personal property used to replace an existing system to compress, process, gather, collect, or refine gas does not qualify for exemption under this section unless the replacement creates an expansion of the system.
2. To receive the exemption under this section at the time of purchase, the owner of the gas compressing, processing, gathering, collecting, or refining system must receive from the tax commissioner a certificate that the tangible personal property used to construct or expand a system used to compress, process, gather, collect, or refine gas recovered from an oil or gas well in this state or used to expand or build a gas processing facility in this state which the owner intends to purchase qualifies for exemption. If a certificate is not received before the purchase, the owner shall pay the applicable tax imposed by this chapter and apply to the tax commissioner for a refund.
3. If the tangible personal property is purchased or installed by a contractor subject to the tax imposed by this chapter, the owner of the gas compressing, processing, gathering, collecting, or refining system may apply to the tax commissioner for a refund of the difference between the amount remitted by the contractor and the exemption imposed or allowed by this section. Application for a refund must be made at the times and in the manner directed by the tax commissioner and must include sufficient information to permit the tax commissioner to verify the sales and use taxes paid and the exempt status of the sale or use.
4. For purposes of this section, a gas collecting system means a collection system described in subdivision d of subsection 2 of section 38-08-06.4.

57-39.2-04.6. Sales and use tax exemption for materials used in construction or expansion of an oil refinery.

1. Gross receipts from sales of tangible personal property used in expanding or constructing an oil refinery that has a nameplate capacity of processing at least five thousand barrels of oil per day in this state are exempt from taxes under this chapter.
2. To receive the exemption at the time of purchase, the owner of the oil refinery must receive from the tax commissioner a certificate that the tangible personal property used to construct or expand an oil refinery qualifying under this section which the owner intends to purchase qualifies for the exemption. If a certificate is not received

before the purchase, the owner shall pay the applicable tax imposed by this chapter and apply to the tax commissioner for a refund.

3. If the tangible personal property is purchased or installed by a contractor subject to the tax imposed by this chapter, the owner of the oil refinery may apply for a refund of the difference between the amount remitted by the contractor and the exemption imposed or allowed under this section. Application for a refund must be made at the times and in the manner directed by the tax commissioner and must include sufficient information to permit the tax commissioner to verify the sales and use taxes paid and the exempt status of the sale or use.
4. This chapter and chapter 57-40.2 apply to the exemption under this section.

57-39.2-04.7. Sales tax exemption for equipment used in telecommunications infrastructure development.

Expired under S.L. 2011, ch. 470, § 1.

57-39.2-04.8. Sales tax exemption for machinery or equipment used to produce coal from a new mine.

1. Gross receipts from sales of machinery or equipment used to produce coal from a new mine located in this state are exempt from the tax imposed by this chapter. The exemption for each new mine under this section is limited to the first five million dollars of sales and use tax paid.
2. Purchase of replacement machinery or equipment is exempt if the capitalized investment in the new mine exceeds twenty million dollars using the United States generally accepted accounting principles. Purchases of repair or replacement parts for existing machinery or equipment are not exempt under this section.
3. The mine operator shall apply to the commissioner for a refund of sales and use taxes paid for which the exemption is claimed under this section. A refund claim may not exceed the limitation in subsection 1. If the machinery or equipment is used directly or indirectly to produce coal, the interest provisions of section 57-39.2-25 do not apply to purchases made before July 1, 2015. Application for the refund must be made at the time and in the manner directed by the commissioner and must include sufficient information to verify the correctness of the refund claim.
4. For purposes of this section:
 - a. "Machinery or equipment" means machinery or equipment purchased after December 31, 2010, and used directly or indirectly to uncover, sever, crush, handle, or transport coal removed from the earth. "Machinery or equipment" includes draglines, excavators, rolling stock, conveyor equipment, reclamation equipment, equipment to pulverize coal, water trucks, fuel trucks, low-boys, cranes, lubrication trucks, motor graders, service trucks, light plants, and dewatering equipment, but does not include rail spurs, office buildings, workshops, or any component not used directly to uncover, sever, crush, handle, or transport coal removed from the earth.
 - b. "New mine" means an area permitted under chapter 38-14.1 by the public service commission after December 31, 2010.
 - c. "Produce coal" means mining operations to uncover, sever, crush, handle, or transport coal from its natural location under the earth's surface to the mouth of the mine and all activities necessary and incidental to the reclamation of that location.

57-39.2-04.9. Sales tax exemption for equipment used in telecommunications infrastructure development.

Expired by S.L. 2013, ch. 457, §5.

57-39.2-04.10. Sales tax exemption for materials used to construct a processing facility to produce liquefied natural gas.

1. Gross receipts from sales of tangible personal property used to construct or expand a processing facility in this state to produce liquefied natural gas are exempt from taxes under this chapter. To be exempt, the tangible personal property must be incorporated in the structure of the facility or used in the construction process to the point of having no residual economic value.
2. To receive the exemption at the time of purchase, the owner of the processing facility must receive from the commissioner a certificate that the tangible personal property used to construct the processing facility which the owner intends to purchase qualifies for the exemption. If a certificate is not received prior to the purchase, the owner shall pay the applicable tax imposed by this chapter and apply to the commissioner for a refund.
3. If the tangible personal property is purchased or installed by a contractor subject to the tax imposed by this chapter, the owner may apply for a refund of the difference between the amount remitted by the contractor and the exemption imposed or allowed by this section.

57-39.2-04.11. Sales tax exemption for materials used to construct a facility for coal gasification byproducts.

1. Gross receipts from sales of tangible personal property used to construct or expand a facility in this state to extract or process byproducts associated with coal gasification are exempt from taxes under this chapter. To be exempt, the tangible personal property must be incorporated in the structure of the facility or used in the construction process to the point of having no residual economic value.
2. To receive the exemption at the time of purchase, the owner of the facility must receive from the commissioner a certificate that the tangible personal property used to construct the processing facility which the owner intends to purchase qualifies for the exemption. If a certificate is not received prior to the purchase, the owner shall pay the applicable tax imposed by this chapter and apply to the commissioner for a refund.
3. If the tangible personal property is purchased or installed by a contractor subject to the tax imposed by this chapter, the owner may apply for a refund of the difference between the amount remitted by the contractor and the exemption imposed or allowed by this section.
4. For purposes of this section, "coal gasification" and "byproducts" have the same meaning as defined in chapter 57-60.

57-39.2-04.12. Sales tax rebate for certain purchases of replacement property for property damaged or destroyed by 2011 flooding.

Expired under S.L. 2013, ch. 462, § 2.

57-39.2-04.13. Sales and use tax exemption for enterprise information technology equipment and computer software used in a qualified data center.

Expired under S.L. 2015, ch. 456, § 3.

57-39.2-04.14. Sales and use tax exemption for materials used in compressing, gathering, collecting, storing, transporting, or injecting carbon dioxide for secure geologic storage or use in enhanced recovery of oil or natural gas.

1. Gross receipts from sales of tangible personal property used to construct or expand a system used to compress, gather, collect, store, transport, or inject carbon dioxide for secure geologic storage or use in enhanced recovery of oil or natural gas in this state are exempt from taxes under this chapter. To be exempt, the tangible personal property must be incorporated into a system used to compress, gather, collect, store, transport, or inject carbon dioxide for secure geologic storage or use in enhanced recovery of oil or natural gas. Tangible personal property used to replace an existing

57-39.2-01.定义。

本章中使用的下列词语、术语和短语，具有本节赋予它们的含义，除非上下文清楚地指明了不同的含义：

1. “捆绑交易”指零售销售两种或以上商品（房地产及房地产相关服务除外）的情形，其

中各商品具有独立可辨识性，并以统一非分项价格出售。该定义不适用于因消费者选择不同商品组合而导致售价变动或可协商的销售行为。

- a. 不同且可识别的产品不包括：

- (1) 包装包括容器、纸箱、麻袋、塑料袋、瓶子等材料，以及包装纸、标签、吊牌和使用说明书等零售时附带的材料。这些材料与商品销售无关或非核心内容，例如杂货袋、鞋盒、干洗衣物袋、快递信封和包装箱等。
- (2) 与购买另一产品同时免费提供的产品。如果所购产品的销售价格不因免费提供的产品而发生变化，则该产品为免费提供的产品。

- (3) 收入总额定义中包含的项目。

- b. “一个非逐项列出的价格”不包括在以纸质或电子形式提供给客户的装订销售或其他支持销售相关文件中单独标识的产品价格，包括发票、销售单、收据、合同、服务协议、租赁协议、定期费率和服务通知、费率卡或价目表。

- c. 如果交易符合本节定义的捆绑交易定义，但存在以下情况，则不属于“捆绑交易”：

- (1) 有形动产的零售，以及以有形动产作为提供服务的必要条件，并且该有形动产是专门为提供服务而提供的，而且交易的真实目的是为了提供服务；

- (2) 零售服务销售，其中提供的一项服务对于使用或接受第二项服务是必不可少的，而且第一项服务是专为与第二项服务有关而提供的，而且交易的真正目的是第二项服务；

- (3) 交易中包含应税产品和非应税产品以及应税产品的购买价格或销售价格的，属于微不足道。

- (a) “De minimis”是指卖方购买应税产品的价格或销售价格为捆绑产品总购买价格或销售价格的10%或以下。

- (b) 卖方应当使用产品的采购价格或销售价格来确定应税产品是否属于微不足道。卖方不得使用产品的采购价格和销售价格的组合来确定应税产品是否属于微不足道。

- (c) 卖方应使用服务合同的全部期限来确定应税产品是否属于最低限度；或

- (4) 免税有形动产和应税有形动产的零售情况，其中：

- (a) 交易包括食品和食品原料、药品、耐用医疗设备、增强行动能力的设备、非处方药、假体器械或医疗用品；以及

57-39.2-03.10.包括豁免服务在内的捆绑电信服务。

在包含电信服务的捆绑交易中，若价格可归因于应税服务与非应税服务，则该价格中归属于非应税服务的部分应根据本章及第57-40.2章规定纳税。除非服务提供商能够通过日常业务记录合理识别出非应税服务部分。

57-39.2-04.免费。

下列情况可特别豁免于本章规定，且无需计算本章规定的税额：

1. 本州根据美国宪法或法律或北达科他州宪法禁止征税的有形个人财产销售总收入。
2. 由公共承运人提供的客运服务销售、供应或服务的总收入，以及货运服务销售、供应或服务的总收入。
3. 被S.L. 1971, ch. 567, §1所废除。
4. a. 门票销售或州、县、区和地方集市入场费的总收入。
 - b. 当全部净收入用于教育、宗教或慈善目的时，来自教育、宗教或慈善活动的总收入。本分项中的豁免不适用于：
 - (1) 在未支付公允市场租金的公共设施中举办的活动，其应税销售总收入超过1万美元，且该活动不适用第c、d或e款规定的豁免；或
 - (2) 如果卖方通过保持库存、在固定或季节性地点定期进行零售销售，或通过卖方准备或维护的网站招揽销售来与零售商竞争，则活动的总收入。
 - c. 本州境内高等教育机构通过门票或入场券获得的总收入，由该高等教育机构举办、赞助、主办或控制的体育、音乐、戏剧或学术活动产生，其中主要表演者或参与者由高等教育机构的学生组成。
 - d. 任何公立学区获得的总收入，如果这些收入是按照第15.1-07-10节或15.1-07-11节的规定支出的。
 - e. 免于缴纳联邦所得税的非营利性音乐或戏剧艺术组织的总收入，该组织的组织和运营目的是定期举办音乐或戏剧作品的现场公共表演。
5. 向私立或公立学校正式注册学生销售教科书的总收入，以及私立非营利性小学、中学或任何其他非营利性高等教育机构销售教科书、年鉴和学习用品的收入，这些机构开设的课程与本州公立学校提供的课程类似。
6. 本章规定需向美国联邦政府、印第安部落、任何州（包括北达科他州）或其下属行政区划、部门、机构或实体进行销售时产生的应税总收入。若向北达科他州下属行政区划的销售行为在该州被认定为免税销售，则该州政治分区仅在此条款下享有豁免权。经本条款豁免的政府单位须由专员颁发豁免证书，且每次申请豁免时需向零售商出示该证书。本条款中“印第安部落”指履行基本政府职能的部落政府机关、机构或政治分区，不包含以经营商业企业为主要目的的商业实体或机构。

7. 根据医生处方销售的药品的总收入。
8. 向农业或商业蔬菜种植者及商业施药者销售的佐剂、农用化学品储罐清洁剂和泡沫标记剂、商业肥料、杀菌剂、种子处理剂、接种剂和熏蒸剂、除草剂及杀虫剂的总收入；用于储存的农作物保鲜化学品；以及为商业用户或消费者提供的种子、根茎、球茎和小型植物，用于商业蔬菜园或农业用途的种植或移栽。
9. 向任何购买者出售氧气的总收入，购买者是根据医生的书面命令为个人医疗目的而购买氧气。
10. 除另有规定外，北达科他州对机动车、农业机械、酒精饮料、汽油、保险费、博彩票或其他任何物品或产品征收特别税的总收入。
11. 本条所称饲料销售收入，指为生产鸡蛋、牛奶、肉类、纤维或其他供人类食用产品而销售的家禽或牲畜（包括种畜和产毛畜）饲料，以及为饲养役用动物或毛皮动物而采购的饲料销售收入。本条款中“饲料”一词定义为：仅包含盐类、谷物、干草、槽饲饲料、牡蛎壳、矿物质补充剂、石灰石、糖蜜、甜菜渣、肉骨粉、饲料添加剂、兽药制剂及其他公认的动物饲料。该术语还涵盖作为饲料添加剂的药物、消毒剂、驱虫剂、滋补品等同类物品。
12. 在下列情况下，向邻接州的个人销售本章规定应纳税的货物所获得的总收入，该邻接州不征收零售销售税：
 - a. 该人前往北达科他州的明确目的是为了进行购买。
 - b. 该人需向北达科他州零售商提供由其本人签署的证明文件，该文件需按照州长官可能规定的格式填写，并载明足以确立销售免税状态的充分事实。除非提供该证明文件，否则在未有相反证据的情况下，应推定该人进入北达科他州并非以购买商品为明确目的。
 - c. 这卖价是五十美元或更多。
13. 根据北达科他州机动车消费税法规定应纳税的任何机动车辆销售的总收入。但是，少于30天的任何机动车辆租赁的总收入不免税，但根据地方自治权征收的税不适用于此类租赁。
14. 根据S.L. 1969，第528章，第24节予以废止。
15. 承包商向零售商提供包含其根据第43-07章规定获得的许可证号码的销售凭证时，所获销售总收入。该证书须采用专员规定的格式，并由承包商在每年采购前向零售商提供，且无需向零售商支付相关税款。提供此类证书的承包商，必须按照本章规定，以与零售商相同的方式申报并缴纳其采购应税商品的税款。
16. 报纸出版所用新闻纸和油墨的销售总收入。
17. 医院、疗养院、疗养所、养老院、基础护理机构或类似机构向任何病人或住院者提供的所有服务的销售总收入。
18. 根据S.L. 1973，ch. 480，§6被废止。
19. 根据S.L. 1971，第555章，第3节予以废止。
20. 向任何公立学校、开展与本州公立学校类似课程的任何教区或私立非营利性学校、或供公众使用的任何非营利性组织出售食品供应的总收入，

教区学校、私立学校或非营利组织赞助或举办午餐计划或为任何此类公立、教区或私立非营利学校举办午餐计划。

21. 从电影放映者处租赁或出租电影胶片以供放映的总收入，如果电影放映的门票或入场费销售受本章规定的销售税约束。
22. 出租预制房屋、模块化居住单元或分段式住宅（无论是否建有永久性地基）作为住宅，连续三十天以上收取的总收入；以及出租酒店客房或其他住宿设施（由同一人或多人连续三十天以上居住）作为住宅，连续三十天以上收取的总收入。
23. 学生根据与学院、大学、兄弟会或姐妹会签订的寄宿合同购买的食物。
24. 向合格机构或紧急医疗服务提供者提供的、用于患者或居住者的使用或利益的所有销售的总收入。就本款而言：
 - a. “合格机构”是指任何医院、专业护理机构、中间护理机构、临终关怀机构、基础护理机构或任何经卫生和公众服务部许可的辅助生活机构；以及
 - b. “紧急医疗服务提供者”是指经卫生和公众服务部根据第23-27章颁发许可证的紧急医疗服务机构。
25. 向非营利性宗教组织出售圣经、赞美诗集、教科书和祈祷书的总收入。
26. 假体器械、耐用医疗设备、增强活动能力的设备或造口护理或膀胱功能障碍用品的销售总收入。就本小节而言：
 - a. “耐用医疗设备”是指家用设备，不包括增强移动能力的设备，包括此类设备的维修和更换部件，其应满足以下条件：
 - (1) 可重复使用；
 - (2) 主要用于医疗目的，且习惯上用于医疗目的；
 - (3) 通常情况下，如果不存在疾病或损伤，则对患者无用；以及
 - (4) 未在体内或体表佩戴。“耐用医疗设备”指专为造口护理及管理设计或预期使用的医疗器械，以及专门用于膀胱功能障碍患者的专用设备。此类设备无需申请豁免证书即可获得豁免资格。根据本定义，维修和更换部件包含所有与耐用医疗设备配套使用的组件或附件，但不包括仅供单个患者使用的特殊部件。
 - b. “增强活动能力的设备”是指不包括根据医生书面处方出售的耐用医疗设备的设备，包括增强活动能力的设备的修理和更换部件，其：
 - (1) 主要用于提供或增加从一个地方到另一个地方移动的能力，适用于家庭或机动车；
 - (2) 通常不被行动正常的人使用；以及
 - (3) 不包括通常由机动车制造商提供的任何机动车或机动车上的设备。“辅助移动设备”包括供残疾人使用的拐杖和轮椅、配备手动控制装置的设备、厢式升降机、车门开启装置以及用于永久性身体残疾人士驾驶机动车的改装车顶装置，还包括电梯、货梯、座椅升降器及卧室或浴室升降装置等设备，无论是否作为商品销售。

附属于不动产，供永久性身体残疾者在其主要住所使用，并附属于或改装畜牧机动

器具的设备，包括手动控制装置，供永久性身体残疾者使用。

- c. “假体器械”是指根据医生的书面处方销售的替代、矫正或支持器械，包括此类器械的维修和更换部件，穿戴于人体上或体内以达到以下目的：

- (1) 人工替换缺失的身体部位；
- (2) 预防或纠正身体畸形或功能障碍；或
- (3) 支撑身体的虚弱或变形部位。

“假体装置”指专门为特定残障人士设计、制造或改造的人工装置，旨在替代人体结构（包括肢体）、人工肢体、义眼、助听器等用于矫正身体功能的设备。该术语还涵盖牙医销售的人工牙齿，以及眼科医生、医师、验光师为个人使用而专门设计或开具处方的眼镜。

- d. “造口护理或膀胱功能障碍用品”包括：

- (1) 为造口护理和管理而设计或预期使用的供应品，包括收集装置、结肠造口灌洗设备和供应品、皮肤屏障或皮肤保护器，以及专为造口使用而设计的其他供应品。

- (2) 仅供膀胱功能障碍患者使用的用品，包括导尿管、收集装置、失禁护垫和护

裤、成人纸尿裤以及用于膀胱功能障碍护理和管理的其他物品。在本段中：

- (a) “成人纸尿裤”指儿童纸尿裤以外的其他纸尿裤。
- (b) “儿童尿布”是指专为儿童设计的尿布。

- (c) “尿布”指由无法或难以控制膀胱或排便的人类所穿的吸收性衣物。

27. 售电总收入。

28. 指在收取或出租已缴纳或应缴纳北达科他州销售税或使用税的任何有形个人财产时，零售商在发票、合同、租赁协议或其他支持销售文件中单独注明其已就购买该有形个人财产支付了销售税或使用税。

29. 本章规定需纳税的所有销售所得，若用于向因疾病或残疾而居家隔离的人员（包括老人和残疾人）提供餐食，包括食品包装容器、包装材料及配送服务，供其在家中食用，则应计入总收入。

30. 所有娱乐旅行拖车的总收入，其宽度不超过8英尺[2.44米]或长度不超过32英尺[9.75米]，且设计主要用于作为临时度假住所，当提供给其他州的居民时，这些州对娱乐旅行拖车的注册征收消费税。

31. 出售货币所得的总收入，包括所有法定货币硬币和纸币，以及出售精炼纯度不低于九十九九分之一且形式或状况使其价值取决于贵金属含量而非其形式的贵金属条块。

32. 根据《美国国内税收法典》第501(c)(3)条（即《美国法典》第26编第501(c)(3)条）免税的非营利性自愿健康协会销售所得总额。本条款所称自愿健康协会，是指经美国国税局认可的、具有全国健康服务性质的组织机构。

该非营利组织依据《美国国内税收法典》第501(c)(3)条款获得免税资格，由理事会、州税务专员及北达科他州国务卿共同组成，并符合以下要求：组织成立及运营的唯一宗旨是通过预防和缓解人类疾病与伤害提供服务。为实现这一目标，该组织采用教育推广、科研创新、社区服务和直接患者诊疗等多元化方式，资金来源仅限私人捐赠（部分项目收取最低会费）。其成员不限于持有执业资质或依法授权提供同类专业服务的个人。志愿者健康协会的资金运作由董事会管理，所有成员均为无偿自愿任职。

33. 被S.L. 2005, ch. 580, §19所废除。
34. 从加工农产品中产生的用于制造或产生蒸汽或电力的副产品的销售总收入。
35. 由最初从零售商处购买该房屋的人出售、协商、交换、赠送或转让该房屋后，该房屋的销售总收入，且该销售已征收北达科他州销售税。
36. 根据持证医师的指示分发的所有形式胰岛素销售的总收入，所有用于治疗胰岛素反应的葡萄糖销售，所有尿液和血液检测试剂盒和材料销售，以及所有胰岛素测量和注射装置销售，包括胰岛素注射器和皮下注射针头。
37. 根据第57-40.5章规定应纳税的任何飞机的销售总收入。
38. 根据第57-06、57-07、57-08、57-13和57-32章的规定，航空承运人运输财产的销售总收入应按从价财产税征税。
39. 销售飞行模拟器或与飞行模拟器配套使用的机械或电子设备等有形个人财产的总收入。
40. 在公共设施内举办的年度教会晚宴或集市的门票销售、入场费销售或现场销售所得总收入。根据本款规定，“年度”指在任何日历年中发生的次数不超过一次。
41. 获益煤炭的首次销售总收入。
42. 根据第53-06.1章由总检察长颁发许可证的电子游戏设备的总收入。
43. 向非营利性医学研究机构销售的所有收入总额。根据本条款规定，“非营利性医学研究机构”指以下机构：该机构为独立研究机构协会成员、非私人基金会，并经美国国税局认定符合《美国法典》第26编第501(c)(3)条规定的免税资格。
44. 免征煤炭开采税的煤炭销售总收入。
45. 专门用于农业用途的农业机械、农业机械修理零件、灌溉设备或灌溉设备修理零件的销售或租赁总收入。
46. 慈善组织购买的有形个人财产的销售总收入，将作为奖品根据法律规定进行抽奖，如果获奖者在收到财产时将被征收销售税或使用税。
47. 根据第53-12.1章出售彩票的总收入。
48. 商业机构采购的有形动产若作为其基础设施组成部分，且该动产被置于设立该商业机构的政治分区地理范围内，且为满足该商业机构的基础设施需求所必需并直接提供服务，则其所有销售所得可享受本章规定的免税待遇。专员应向获得豁免的政治分区颁发免税证明。

根据本小节，当要求豁免时，政治分区应向每个零售商提交豁免证书

49. 用于提高石油或天然气采收率或安全地质封存的二氧化碳销售总收入。
50. 本条款所称“销售收入”，指通过零售方式销售用于驱动内燃机或燃料电池的氢气，以及由本州境内制氢设施直接且专用于氢气生产与储存的设备所获得的总收入。根据本条款定义，“储存”包含固定式和便携式氢气容器或压力容器、管道系统、管件配件、密封垫片、控制装置、阀门、仪表、压力调节器、安全泄压装置及其他专用于氢气储存容器或压力容器的附属设备。
51. 57-43.2-05节授权的设施销售设备所得总收入，用于使该设施能够按体积销售含至少2%生物柴油或57-43.2-01节定义绿色柴油燃料。
52. 在本州保留区内销售的总收入，出售对象为居住在本州保留区内且是联邦承认的印第安部落注册成员的个人。
53. 天然气销售或用于供暖的燃料销售的总收入。
54. 通过电子方式交付的物品，包括特定数字产品的销售总收入。就本分节而言：
- a. “指定的数字产品”是指：
- (1) “数字视听作品”，是指连续播放时，能给人以运动形象，并伴有声音（如有）的一系列相互关联的图像；
- (2) “数字音频作品”，即由一系列音乐、语音或其他声音的固定所产生作品，包括铃声；以及
- (3) “数字图书”是指通常被普遍认为是书籍的作品。
- b. 就“指定数字产品”的定义而言，“电子传输”是指购买者通过有形存储介质以外的方式获得。
- c. 就“数字音频作品”的定义而言，“铃声”是指下载到设备上的数字化声音文件，其可用于就通信向客户发出提示。
- d. “指定的数字产品”不得解释为包括第57-39.2-02.1条第1款g项中定义的预写计算机软件。
55. 会员费、入场费以及参加由非营利性社会和娱乐俱乐部组织的活动和活动的收入，这些俱乐部根据《国内税收法》第501(c)(7)条[26 U.S.C. 501(c)(7)]成立，且仅由无薪官员和工作人员经营。
56. 根据第57-65章应纳税的任何钾肥或副产品的销售总收入。
57. 自动娱乐机的总收入。
58. （或有生效日期- 请参见附注）第57-43.2-01条定义的用于农业、工业或铁路用途的液化天然气销售总收入。
59. 根据第37-18-15条规定，所有纪念币销售的总收入。
60. a. 向为本州老年人提供信息、健康、福利、咨询和转诊服务的老年人组织销售产品的总收入，如果该老年人组织：
- (1) 被美国国税局认定为具有豁免地位
26 U.S.C.501(c)(3);
- (2) 被国务卿认定为慈善组织；以及
- (3) 任一：

承包商缴纳的金额与本节规定的或允许的豁免之间的差额。

4. 就本节而言，以下定义适用：

- a. “农产品加工设施”是指主要用于加工或生产农产品可销售产品的建筑物、构筑物、固定装置和改良设施。该术语不包括仅用于农产品储存、清洗、干燥或运输的设施。
- b. “设施”是指在工艺中主要用于加工农产品的设施的每个部分，包括接收或储存农产品；在加工之前、期间或之后运输农产品或产品；或包装或以其他方式准备产品以供销售或装运。
- c. “有形个人财产”不包括用于建造农产品加工设施的工具或机械，也不包括第57-39.2-04.3节豁免的机械或设备。

57-39.2-04.5.压缩、加工、收集、收集或提炼天然气所用材料的销售税和使用税豁免。

1. 本章规定，用于建造或扩建本州油气井开采天然气压缩、加工、收集或精炼系统，或用于扩建本州天然气处理设施的有形动产销售所得，可享受税收豁免。要获得免税资格，该有形动产必须被整合到用于压缩、加工、收集或精炼天然气的系统中。若为替代现有压缩、加工、收集或精炼系统而购置的有形动产，除非该替代行为导致系统规模扩大，否则不符合本条款免税条件。
2. 为在购买时享受本条款规定的免税优惠，天然气压缩、加工、集输或精炼系统的业主必须从税务专员处取得证明文件。该文件需确认用于建造或扩建本州境内油井或气井开采的天然气压缩、加工、集输或精炼系统，或用于扩建/新建本州境内天然气处理设施的有形动产符合免税条件。若业主在购买前未能取得该证明文件，则需缴纳本章规定的应纳税款，并向税务专员申请退税。
3. 若承包商购买或安装受本章征税的有形动产，天然气压缩、加工、收集、收集或精炼系统的所有者可向税务专员申请退还承包商缴纳金额与本条款规定的免税额度之间的差额。退税申请须按照税务专员指定的时间和方式提交，并提供充分信息以便税务专员核实已缴纳的销售税和使用税，以及该销售或使用行为的免税状态。
4. 就本节而言，气体收集系统是指第2款d分段所述的收集系统。第38-08-06.4节。

57-39.2-04.6.对于用于建造或扩建炼油厂的材料，免征销售税和使用税。

1. 根据本章规定，用于扩建或建造炼油厂的有形个人财产销售总收入免税，该炼油厂铭牌容量为每天至少加工5000桶石油。
2. 为在购买时获得免税，炼油厂所有者必须从税务专员处获得证书，证明用于建造或扩建炼油厂的有形个人财产符合本节规定，且所有者打算购买的财产符合免税条件。如果未收到证书

业主在购买前，应支付本章规定的适用税款，并向税务专员申请退款。

3. 若承包商购买或安装了受本章征税规定的有形动产，炼油厂业主可申请退还承包商缴纳金额与本节规定免税额度之间的差额。退税申请须按照税务专员指定的时间和方式提交，并提供充分信息以便税务专员核实已缴纳的销售税和使用税，以及该交易的免税资格。
4. 本章和第57-40.2章适用于本节的豁免。

57-39.2-04.7.电信基础设施开发所用设备的销售税豁免。

根据S.L. 2011第470章第1节过期。

57-39.2-04.8.对用于开采新煤矿的机械或设备免征销售税。

1. 从本州新建煤矿销售用于生产煤炭的机械或设备所获得的总收入，可免于缴纳本章规定的税款。根据本节规定，每个新建煤矿的免税额限于已支付的销售税和使用税的前500万美元。
2. 如果按照美国通用会计原则，新矿的资本投资超过2000万美元，则购买替换机器或设备可免于纳税。根据本节规定，购买现有机器或设备的修理或替换零件不享受免税待遇。
3. 煤矿经营者应向专员申请退还根据本条款主张免税而缴纳的销售税和使用税。退税申请金额不得超过第1款规定的限额。若机械设备直接或间接用于煤炭生产，则57-39.2-25条款中关于利息的规定不适用于2015年7月1日前的采购行为。退税申请须按照专员指定的时间和方式提交，并提供充分信息以核实退税申请的准确性。
4. 就本节而言：
 - a. “机械设备”指2010年12月31日后购置的、直接或间接用于开采、切割、破碎、处理或运输地下煤炭的设备。具体包括：拖拉机、挖掘机、轨道车辆、输送设备、采煤设备、煤炭粉碎机、水车、燃料运输车、低床卡车、起重机、润滑车、平地机、维修车、轻型工厂及脱水设备，但不包含铁路专用线、办公楼、车间等非直接用于上述煤炭作业的设施。
 - b. “新矿”指公共服务委员会在2010年12月31日后根据第38-14.1章批准的区域。
 - c. “生产煤”是指开采作业，以发掘、切割、粉碎、处理或运输从其自然位置在地表下到矿口的煤以及与该地点的复垦有关的所有必要和附带活动。

57-39.2-04.9.电信基础设施开发所用设备的销售税豁免。

根据S.L. 2013，第457章，第5节过期。

57-39.2-04.10.用于建造生产液化天然气的加工设施的材料的销售税豁免。

1. 本章规定，用于建造或扩建本州加工设施以生产液化天然气的有形动产销售所得收入可享受免税。要获得免税资格，该有形动产必须完全融入设施结构或用于建造过程，直至其不再具有剩余经济价值。
2. 为在购置时享受免税优惠，加工设施的所有者必须从税务专员处取得证明，确认用于建造该设施的有形动产符合免税条件。若购置前未取得相关证明，则需缴纳本章规定的应纳税款，并向税务专员申请退税。
3. 如果承包商购买或安装了受本章所征税的有形个人财产，所有者可以申请退还承包商缴纳的金额与本节规定的或允许的免税之间的差额。

57-39.2-04.11.用于建造煤制气副产品设施的材料的销售税豁免。

1. 本州境内用于建造或扩建煤制气设施的有形动产销售所得，若该设施专门从事煤制气副产品的开采或加工，则可享受本章规定的税收豁免。要获得免税资格，此类有形动产必须完全融入设施结构或投入建设流程，直至丧失任何经济价值。
2. 为在购置时享受免税优惠，设施所有者须向税务专员提交证明文件，确认用于建造加工设施的有形动产符合免税条件。若购置前未取得该证明文件，则需缴纳本章规定的应纳税款，并向税务专员申请退税。
3. 如果承包商购买或安装了受本章所征税的有形个人财产，所有者可以申请退还承包商缴纳的金额与本节规定的免税额之间的差额。
4. 就本节而言，“煤气化”和“副产品”的定义与第57-60章中定义的含义相同。

57-39.2-04.12.对2011年洪水损坏或摧毁的房产进行替换的某些购买的销售税退税。

根据S.L. 2013，第462章，第2条过期。

57-39.2-04.13.对合格数据中心使用的信息化设备和计算机软件，免征销售税和使用税。

根据S.L. 2015，第456章第3节过期。

57-39.2-04.14.用于安全地质封存或用于提高石油或天然气采收率的二氧化碳压缩、收集、收集、储存、运输或注入材料的销售和使用税豁免。

1. 本州境内用于建设或扩建安全地质封存二氧化碳系统（包括压缩、收集、储存、运输或注入等工艺）的有形动产销售收入，以及用于提升石油或天然气采收率的此类系统相关收入，可享受本章规定的免税政策。要获得免税资格，该有形动产必须被整合到用于安全地质封存二氧化碳或提升油气采收率的压缩、收集、储存、运输或注入系统中。此外，用于替代现有系统的有形动产同样适用此项免税规定。

(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

**Oklahoma Administrative Code
Title 710 - Oklahoma Tax Commission
Chapter 65 - Sales and Use Tax
Subchapter 13 - Sales and Use Tax
Exemptions
Part 23 - GAS AND ELECTRICITY
Section 710:65-13-123 - Exemption for
sales of electricity for use in enhanced
recovery methods of oil production**

Universal Citation: OK Admin Code 710:65-13-123

Current through Vol. 42, No. 19, June 16, 2025

(a) **General provisions.** Beginning July 1, 2006, sales of electricity to the operator of a spacing unit or lease where oil is produced or is attempted to be produced using enhanced recovery methods shall be exempt from the levy of sales tax. Enhanced recovery methods include but are not limited to increased pressure in a producing formation through the use of water or saltwater if the electrical usage is associated with and necessary for the operation of equipment required to inject or circulate fluids in a producing formation for the purpose of forcing oil or petroleum into a wellbore for eventual recovery and production from the wellhead.

(b) **Where to file for exemption.** To qualify for the exemption, the operator of the enhanced recovery methods on a spacing unit or lease must apply in writing to the Business Tax Services Division, Oklahoma Tax Commission, Oklahoma City, OK 73194, requesting an exemption letter.

(c) **Supporting documentation required.** The request must set out the name of the operator, the physical location of the project, the federal identification number of the operator, the date the project commenced, and the electric service account number associated with services provided to the project and the Production Unit Number and Merge Number of the project. A copy of the application [Form 1535] filed with and approved by the Oklahoma Corporation Commission must accompany the request.

(d) **Review and approval procedure.** Upon review and approval, a letter of exemption shall be issued to the operator, who must forward the exemption letter to the electric utility, to document the sales tax exemption on their purchases of electricity. The letter, when provided to the utility along with a statement by the operator that the purchases of electricity are exempt, shall constitute "properly completed documentation certified by the Oklahoma Tax Commission" as that phrase is used in 710:65-7-6.

(e) **Eligibility.** In order to be eligible for the exemption set forth in this Section, the total content of oil recovered after the use of the enhanced recovery methods must not exceed one percent (1%) by volume.

(f) **Limitations.** The exemption shall apply only to the state sales tax rate and not to any county or municipal sales tax rate.

Added at 23 Ok Reg 2847, eff 6-25-06; Amended at 25 Ok Reg 2070, eff 7-1-08

第 710：65-13-123 节 - 用于石油生产增强采收方法的电力销售豁免

(a) **一般规定。**从 2006 年 7 月 1 日开始，向生产或试图使用增强采收方法生产石油的间隔单元或租赁运营商出售电力应免征销售税。增强采收方法包括但不限于通过使用水或盐水来增加生产地层的压力，如果电力使用与在生产地层中注入或循环流体所需的设备运行相关并且是必要的，目的是迫使石油或石油进入井眼，以便最终从井口回收和生产。

(b) **在哪里申请豁免。**要获得豁免资格，间距单元或租赁增强回收方法的运营商必须以书面形式向俄克拉荷马州税务委员会营业税服务部提出申请，俄克拉荷马城，OK 73194，请求豁免函。

(c) **需要证明文件。**请求必须列出运营商的名称、项目的实际位置、运营商的联邦识别号、项目开始日期以及与向项目提供的服务相关的电力服务帐号以及项目的生产单位编号和合并编号。向俄克拉荷马州公司委员会提交并经其批准的申请 [表格 1535] 的副本必须随请求一起提供。

(d) **审查和核准程序。**经审查和批准，应向运营商发出豁免函，运营商必须将豁免函转发给电力公司，以记录其购买电力的销售税豁免情况。当这封信连同运营商的免购电声明一起提供给公用事业公司时，应构成“经俄克拉荷马州税务委员会认证的正确填写的文件”，正如 710：65-7-6 中使用的那样。

(e) **资格。**为了有资格获得本节规定的豁免，使用增强采收方法后回收的石油总含量不得超过体积的百分之一（1%）。

(f) **限制。**豁免仅适用于州销售税率，不适用于任何县或市销售税率。

添加于 23 Ok Reg 2847，eff 6-25-06;修订于 25 Ok Reg 2070，生效 7-1-08

(34) 俄克拉何马州税收补贴报告

OKLAHOMA TAX COMMISSION
**TAX EXPENDITURE
REPORT**



OKLAHOMA
Tax Commission

俄克拉何马州《2023-2024财年税收支出报告

2023-2024

PREPARED BY THE TAX POLICY DIVISION
OF THE OKLAHOMA TAX COMMISSION

E. MISCELLANEOUS INCOME TAX EXPENDITURES

1. **Qualified Refinery Property, 68 O.S. § 2357.204** 当期抵减新炼油厂的全部投资
Qualified Oklahoma refineries may elect to expense the cost of qualified refinery property that is not chargeable to a capital account.
Estimate: *Information Unavailable. This expense is commingled with several others on the Oklahoma income tax return.*
2. **Cost of Complying with Sulfur Regulations, 68 O.S. § 2357.205**
Qualified Oklahoma refineries may elect to allocate all or a portion of the cost of complying with sulfur regulations to its owners. 以降硫支出扣减应纳税收入
Estimate: *Information Unavailable. This expense is commingled with several others on the Oklahoma income tax return.*
3. **Net Operating Losses, 68 O.S. § 2358**
Oklahoma net operating losses can be used to offset another year's taxable income. Losses may either be carried forward or carried back at the option of the taxpayer.
Estimate: \$41,251,000⁶/ 21,223 Returns
Data Source: Oklahoma Individual Income Tax Micro-Simulator
Reliability: 2
4. **Income Averaging for Farmers, 68 O.S. § 2358.4**
Farmers may elect to compute Oklahoma income tax using the income averaging method.
Estimate: *Information Unavailable*

⁶ While net operating losses are available for both corporate and individual income tax filers, aggregate data for corporate filers is unavailable. The tax expenditure estimate for net operating losses reflects only individual income tax due to the data limitation.

128. **Prewritten Computer Software, 68 O.S. § 1357**

Sales of prewritten computer software that is delivered electronically.

Estimate: *Information Unavailable*

129. **Modular Dwelling Units, 68 O.S. § 1357**

Sales of certain modular dwelling units to the extent of 45% of the total sales price of the unit.

Estimate: *Information Unavailable*

130. **Disabled Veterans in Receipt of Compensation at the 100% Rate and Surviving Spouses Thereof, and Surviving Spouses of Persons Killed in the Line of Duty, 68 O.S. § 1357**

Sales of tangible personal property/services to:

a. Persons who are residents of Oklahoma and have been honorably discharged from active service in any branch of the U.S. Armed Forces or Oklahoma National Guard and who have been certified by the U.S. Dept. of Veterans Affairs to be in receipt of disability compensation at the 100% rate and the disability shall be permanent and have been sustained through military action or accident or resulting from disease contracted while in such active service and registered with the veterans registry created by the ODVA, or

b. The surviving spouse of the person in (a) if the person is deceased and the spouse has not remarried and the surviving spouse of a person who is determined by the U.S. Department of Defense or any branch of the U.S. military to have died while in the line of duty if the spouse has not remarried. Sales qualifying for the exemption shall not exceed \$25,000.00 per year per individual while the disabled veteran is living. Sales qualifying for the exemption shall not exceed \$1,000.00 per year for an unremarried surviving spouse. If the disability determination that would have been made while the disabled veteran was still living is not made final until after the death of the disabled veteran, the exemption authorized by this subparagraph may still be claimed by the surviving spouse.

Estimate(Sales Tax): \$61,861,000

Data Source: Tax Commission Records

Reliability: 2

131. **Enhanced Recovery Methods, 68 O.S. § 1357**

Sales of electricity that are used in enhanced recovery methods of oil production.

Estimate: *Information Unavailable*

免征提高采收率用电的营业税

132. **Intrastate Charter and Tour Bus Transportation, 68 O.S. § 1357**

The sale of intrastate charter and tour bus transportation.

Estimate: *Information Unavailable*

133. **Vitamins, Minerals and Dietary Supplements by a Licensed Chiropractor, 68 O.S. § 1357**

Sales of vitamins, minerals and dietary supplements by a licensed chiropractor to his/her patient.

Estimate: *Information Unavailable*

134. **Web Search Portals, 68 O.S. § 1357**

Sales of goods, wares, merchandise, tangible personal property, machinery and equipment to a web search portal located in this state.

Estimate: *Information Unavailable*

(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

§ 68-2357.205. Cost of sulfur regulation compliance – Election and allocation.

A. A refiner who is:

1. A small business refiner; or

2. One or more persons directly holding an ownership interest in the refiner,

may elect to allocate all or a portion of the cost of complying with sulfur regulations issued by the Environmental Protection Agency as a deduction allowable to such persons. The allocation for each person shall be equal to the ratable share of the total amount allocated, determined on the basis of the ownership interest of the person. The taxable income of the refiner shall not be reduced by reason of any amount allowed pursuant to this section.

B. An election made pursuant to subsection A of this section for any taxable year shall be made on a timely filed return for such year. The election, once made, shall be irrevocable for the taxable year.

C. If any portion of the deduction available under subsection A of this section is allocated to an owner, the cooperative shall provide the owner receiving the allocation written notice of the amount of the allocation. Notice shall be provided before the date on which the return described in subsection B of this section is due.

D. The provisions of this section shall apply to refinery properties placed in service after the effective date of this act.

Added by Laws 2006, c. 261, § 10, eff. July 1, 2006.

第68-2357条.0.205.硫磺法规合规成本——选择和分配。

A. 以下情况的参考人：

1. 小企业财务顾问；或
2. 一个或多个直接持有refiner所有权利益的人，

纳税人可选择将遵守美国环境保护局颁布的硫排放法规所产生的全部或部分费用，作为其可抵扣的税款进行申报。每位纳税人的抵扣额度应根据其持股比例，按分配总额中对应的应分摊份额确定。根据本条款允许的抵扣金额，不得用于减少纳税人再融资所得的应税收入。

B. 根据本节A分段规定为任何应税年度作出的选举，应在该年度及时提交的纳税申报表中作出。一旦作出选举，在该应税年度内即不可撤销。

C. 如果本节A分段规定的扣除额的任何部分分配给业主，则合作社应向接受分配的业主提供有关分配额的书面通知。该通知应在本节B分段所述纳税申报表的截止日期之前发出。

D. 本节规定适用于在本法生效日期后投入使用炼油厂。

根据2006年7月1日生效的Laws 2006, c. 261, 第10节增加。

(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

§ 68-2357.204. Costs associated with qualified refinery property – Election and allocation against capital account – Definitions.

A. A taxpayer may elect to treat one hundred percent (100%) of the cost of a qualified refinery property as an expense that is not chargeable to a capital account. Any cost so treated shall be allowed as a deduction for the year in which the qualified refinery property expense is incurred.

B. 1. An election under this section for any taxable year shall be made on the taxpayer's return of the tax imposed by this chapter for the taxable year. The election shall be made in a manner as the Oklahoma Tax Commission may by rule prescribe.

2. An election made pursuant to this section shall not be revoked except with the consent of the Tax Commission.

C. 1. As used in this section, the term “qualified refinery property” means any portion of a qualified refinery:

- a.the original use of which commences with the taxpayer,
- b.which is placed in service by the taxpayer after the effective date of this act and before January 1, 2012,
- c.which meets the requirements of subsection E of this section, other than a qualified refinery which is separate from any existing refinery,
- d.which meets all applicable environmental laws in effect on the date the portion was placed in service,
- e.for which no written binding contract for the construction of was in effect on or before June 14, 2005, and
 - f. (1)the construction of which is subject to a written binding construction contract entered into before January 1, 2008,
 - (2)which is placed in service before January 1, 2008, or
 - (3)in the case of self-constructed property, the construction of which began after June 14, 2005, and before January 1, 2008.

2. For purposes of subparagraph a of paragraph 1 of this subsection, if property is:

- a.originally placed in service after the effective date of this act by a person, and
- b.sold and leased back to the person within three (3) months after the date the property was originally placed in service,

the property shall be treated as originally placed in service not earlier than the date on which the property is used under the leaseback provision referred to in subparagraph b of paragraph 1 of this subsection.

3. A waiver under the federal Clean Air Act shall not be taken into account in determining whether the requirements of subparagraph d of paragraph 1 of this subsection are met.

D. For purposes of this section, the term “qualified refinery” means any refinery located in the State of Oklahoma that is designed to serve the primary purpose of processing liquid fuel from crude oil or qualified fuels.

E. The requirements of this section shall be met if the portion of the qualified refinery:

1. Enables the existing qualified refinery to increase total volume output, determined without regard to asphalt or lube oil, by five percent (5%) or more on an average daily basis; or
2. Enables the existing qualified refinery to process qualified fuels at a rate that is equal to or greater than twenty-five percent (25%) of the total throughput of such qualified refinery on an average daily basis.

F. No deduction shall be allowed under this section for any qualified refinery property the primary purpose of which is for use as a topping plant, asphalt plant, lube oil facility, or crude or product terminal.

G. 1. The taxpayer may elect to allocate all or a portion of the deduction allowable under subsection A of this section to qualified persons. The allocation shall be equal to the ratable share of the total amount allocated for each qualified person, determined on the basis of the ownership interest the person has in the taxpayer. The taxable income of the taxpayer shall not be reduced under Section 10 of this act by reason of any amount to which this subsection applies.

2. An election under paragraph 1 of this subsection for any taxable year shall be made on a timely filed return for that year. The election, once made, shall be irrevocable for the taxable year.

3. If any portion of the deduction available under subsection A of this section is allocated to an owner under paragraph 1 of this subsection, the cooperative shall provide the owner receiving the allocation written notice of the amount of the allocation. Notice shall be provided before the date on which the return described in paragraph 2 of this subsection is due.

H. No deduction shall be allowed under subsection A of this section to any taxpayer for any taxable year unless the taxpayer files with the Tax Commission a report containing information with respect to the operation of the refineries as shall be required by the Tax Commission.

I. The provisions of this section shall apply to qualified refinery properties placed in service after the effective date of this act.

Added by Laws 2006, c. 261, § 9, eff. July 1, 2006.

第68-2357条.204.与合格炼油厂财产相关的成本—— 选择和资本账户分配——定义。

- A. 纳税人可选择将合格炼油厂财产成本的百分之一百（100%）作为费用，且该费用不计入资本账户。如此处理的任何成本，应允许在发生该合格炼油厂财产费用的当年作为扣除。
- B. 1.在本节下就任何应税年度作出的选举，应在纳税人的本章所规定的应税年度的纳税申报表上作出。选举应以俄克拉何马州税务委员会可通过规则规定的办法作出。
2. 根据本节进行的选举不得撤销，除非征税委员会同意。
- C. 1.在本节中使用的术语“合格炼油厂财产”是指合格炼油厂的任何部分：
- a.原始用途，其始于纳税人，
 - b.由纳税人于本法生效日期后但在2012年1月1日之前投入使用，
- 符合本节E小节要求的其他炼油厂，但与现有炼油厂分开的合格炼油厂除外；
- .d.wich满足所有适用环境法律的要求，且在该部分投入使用时生效，
 - .e.f.在6月或之前没有就施工签订具有约束力的书面合同。
- 2005年14日，以及
- o f.(1)其建造应受2008年1月1日前签订的具有约束力的书面建造合同约定，
 - o （二）在2008年1月1日前已投入使用；或
 - o （三）自建房产，自六月起开始建造的
- 2005年1月14日和2008年1月1日之前。
2. 就本分段第1款a项而言，如果财产是：
- 最初由某人于本法生效后投入使用，以及
- 在房产最初投入使用之日起三(3)个月内出售并回租给该人，
- 该财产应被视为最初投入使用的时间不早于根据本款第1段b分段所述的回租条款使用该财产的日期。
3. 在确定是否符合本款第1段d分段的要求时，不得将根据联邦清洁空气法案所作的弃权考虑在内。

D. 就本节而言，“合格炼油厂”是指位于俄克拉何马州的任何炼油厂，其设计的主要目的是加工原油或合格燃料的液体燃料。

E. 如果合格炼油厂的以下部分满足本节要求：

1. 使现有合格炼油厂的总产量平均日增长率达到5%或更高，该总量的确定不考虑沥青或润滑油；或者
2. 允许现有合格炼油厂以等于或大于该合格炼油厂平均每日总吞吐量的25%的速率加工合格燃料。

F. 对于主要用途为用作精炼厂、沥青厂、润滑油设施或原油或产品终端的合格炼油厂财产，不得根据本节进行扣除。

G. 1. 纳税人可选择将本节A款允许的全部或部分扣除额分配给合格人员。分配金额应等于每位合格人员在纳税人总分配金额中的按比例应分份额，该份额根据该人员在纳税人中的所有权比例确定。纳税人的应税收入不得依据第
根据本款适用的任何金额，本法第10条即告生效。

2. 根据本分款第1段的规定，任何纳税年度的选举应根据该年度及时提交的纳税申报表作出。作出的选举在该纳税年度内不可撤销。

3. 如果本节A款规定的扣除额的任何部分根据本款第1款分配给业主，则合作社应向收到该分配的业主提供关于分配金额的书面通知。通知应在本节第2款所述的纳税申报表到期之日前发出。

H. 除非纳税人向税务委员会提交一份报告，其中包含税务委员会要求的有关炼油厂运营的信息，否则不得根据本节A小节对任何纳税人的任何纳税年度进行扣除。

I. 本节的规定适用于在本法生效日期后投入使用合格的炼油厂。

根据2006年7月1日生效的Laws 2006, c. 261, §9增加。

(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

§ 68-1001. Gross production tax on asphalt, ores, oil and gas, and royalty interests - Exemptions.

A. There is hereby levied upon the production of asphalt, ores bearing lead, zinc, jack and copper a tax equal to three-fourths of one percent ($\frac{3}{4}$ of 1%) on the gross value thereof.

B. On or after the effective date of this act and except as provided by paragraph 4 of this subsection, there shall be levied a tax on the gross value of the production of oil and gas as follows:

1. Upon the production of oil a tax equal to seven percent (7%) of the gross value of the production of oil based on a per barrel measurement of forty-two (42) U.S. gallons of two hundred thirty-one (231) cubic inches per gallon, computed at a temperature of sixty (60) degrees Fahrenheit;
2. Upon the production of gas a tax equal to seven percent (7%) of the gross value of the production of gas;
3. Notwithstanding the levies in paragraphs 1 and 2 of this subsection, the production of oil, gas, or oil and gas from wells spudded prior to the effective date of this act, and on or after the effective date of this act, shall be taxed at a rate of five percent (5%) commencing with the month of first production for a period of thirty-six (36) months. Thereafter, the production shall be taxed as provided in paragraphs 1 and 2 of this subsection; and
4. If the provisions of Article XIII-C of the Oklahoma Constitution are approved by the people pursuant to adoption of State Question No. 795, the rate of gross production tax imposed by paragraph 3 of this subsection shall be reduced to two percent (2%) for the first thirty-six (36) months of production and thereafter the rate of taxation shall be seven percent (7%).

C. The taxes hereby levied shall also attach to, and are levied on, what is known as the royalty interest, and the amount of such tax shall be a lien on such interest.

D. 1. Except as otherwise provided in this section, for secondary and tertiary recovery projects approved or having an initial project start date on or after July 1, 2022, all production which results from such secondary and tertiary recovery projects shall be exempt from the gross production tax levied pursuant to this section for a period not to exceed five (5) years from the initial project start date or for a period ending upon the termination of the secondary and tertiary recovery process, whichever occurs first.

2. For purposes of this subsection, "project start date" means the date on which the injection of liquids, gases, or other matter begins on an enhanced recovery project.

3. For new secondary and tertiary recovery projects approved by the Oklahoma Corporation Commission on or after July 1, 2022, such approval shall constitute qualification for an exemption.

4. For all production exempted pursuant to this subsection, a refund against gross production taxes shall be issued as provided in subsection F of this section.

E. Except as otherwise provided by this section, the production of oil, gas, or oil and gas from wells drilled but not completed as of July 1, 2021, which are completed with the use of recycled water on or after July 1, 2022, shall earn an exemption from the gross production tax levied from the date of first sales for a period of twenty-four (24) months. The exemption provided in this subsection shall be proportional to the percentage of the total amount of water used to complete the well that is recycled water. For all production exempted pursuant to this subsection, a refund against gross production taxes shall be issued as provided in subsection F of this section. For purposes of this subsection, "recycled water" means oil and gas produced water and waste that has been reconditioned or treated by mechanical or chemical processes into a reusable form.

F. On or after July 1, 2022, for all oil and gas production exempt from gross production taxes pursuant to subsections D and E of this section during a given fiscal year, a refund of gross production taxes shall be issued to the well operator or a designee in the amount of such exempted gross production taxes paid during such period, subject to the following provisions:

1. A refund shall not be claimed until after the end of the fiscal year. As used in this subsection, a fiscal year shall be deemed to begin on July 1 of one calendar year and shall end on June 30 of the subsequent calendar year;
2. Unless otherwise specified, no claims for refunds pursuant to the provisions of this subsection shall be filed more than eighteen (18) months after the first day of the fiscal year in which the refund is first available;
3. Any person claiming a refund pursuant to the exemption provided in subsections D and E of this section shall file an application with the Tax Commission which, upon determination of qualification by the Corporation Commission, shall approve the application for such exemption;
4. The Tax Commission may require any person claiming a refund pursuant to the exemptions provided in subsections D and E of this section to furnish information or records concerning the exemption as is deemed necessary by the Tax Commission;
5. No claims for refunds pursuant to the provisions of this subsection shall be filed by or on behalf of persons other than the operator or a working interest owner of record at the time of production;
6. No entity, including subsidiaries of the entity, shall be authorized to receive refunds claimed pursuant to the exemption provided in subsection D of this section that exceed twenty percent (20%) of the limitation provided in paragraph 7 of this subsection; and
7. The total amount of refunds authorized shall not exceed Fifteen Million Dollars (\$15,000,000.00) pursuant to the exemption provided in subsection D of this section and Ten Million Dollars (\$10,000,000.00) pursuant to the exemption provided in subsection E of this section for any fiscal year. If the amount of claims for refunds exceed the limits provided in this paragraph, the Tax Commission shall determine the percentage of the refund which establishes the proportionate share of the refund which may be claimed by any taxpayer so that the maximum amounts authorized by this paragraph are not exceeded.

G. On or after July 1, 2022, all persons shall only be entitled to either the exemption granted pursuant to subsection D or E of this section for each oil, gas, or oil and gas well drilled or recompleted in this state. However, any person who qualifies for the exemption granted pursuant to subsection E of this section shall not be prohibited from qualification for the exemption granted pursuant to subsection D of this section if the exemption granted pursuant to subsection E of this section has expired.

H. The Tax Commission shall have the power to require any such person engaged in mining or the production or the purchase of such asphalt, mineral ores aforesaid, oil, or gas, or the owner of any royalty interest therein to furnish any additional information by it deemed to be necessary for the purpose of correctly computing the amount of the tax; and to examine the books, records and files of such person; and shall have power to conduct hearings and compel the attendance of witnesses, and the production of books, records and papers of any person.

I. Any person or any member of any firm or association, or any officer, official, agent or employee of any corporation who shall fail or refuse to testify; or who shall fail or refuse to produce any books, records or papers which the Tax Commission shall require; or who shall fail or refuse to furnish any other evidence or information which the Tax Commission may require; or who shall fail or refuse to answer any competent questions which may be put to him or her by the Tax Commission, touching the business, property, assets or effects of any such person relating to the gross production tax imposed by this article or exemption authorized pursuant to this section or other laws, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be punished by a fine of not more than Five Hundred Dollars (\$500.00), or imprisonment in the jail of the county where such offense shall have been committed, for not more than one (1) year, or by both such fine and imprisonment; and each day of such refusal on the part of such person shall constitute a separate and distinct offense.

J. The Tax Commission shall have the power and authority to ascertain and determine whether or not any report herein required to be filed with it is a true and correct report of the gross products, and of the value thereof, of such person engaged in the mining or production or purchase of asphalt and ores bearing minerals aforesaid and of oil and gas. If any person has made an untrue or incorrect report of the gross production or value or volume thereof, or shall have failed or refused to make such report, the Tax Commission shall, under the rules prescribed by it, ascertain the correct amount of either, and compute the tax.

K. The payment of the taxes herein levied shall be in full, and in lieu of all taxes by the state, counties, cities, towns, school districts and other municipalities upon any property rights attached to or inherent in the right to the minerals, upon producing leases for the mining of asphalt and ores bearing lead, zinc, jack or copper, or for oil, or for gas, upon the mineral rights and privileges for the minerals aforesaid belonging or appertaining to land, upon the machinery, appliances and equipment used in and around any well producing oil, or gas, or any mine producing asphalt or any of the mineral ores aforesaid and actually used in the operation of such well or mine. The payment of gross production tax shall also be in lieu of all taxes upon the oil, gas, asphalt or ores bearing minerals hereinbefore mentioned during the tax year in which the same is produced, and upon any investment in any of the leases, rights, privileges, minerals or other property described herein. Any interest in the land, other than that herein enumerated, and oil in storage, asphalt and ores bearing minerals hereinbefore named, mined, produced and on hand at the date as of which property is

assessed for general and ad valorem taxation for any subsequent tax year, shall be assessed and taxed as other property within the taxing district in which such property is situated at the time.

L. No equipment, material or property shall be exempt from the payment of ad valorem tax by reason of the payment of the gross production tax except such equipment, machinery, tools, material or property as is actually necessary and being used and in use in the production of asphalt or of ores bearing lead, zinc, jack or copper or of oil or gas. Provided, the exemption shall include the wellbore and non-recoverable down-hole material, including casing, actually used in the disposal of waste materials produced with such oil or gas. It is expressly declared that no ice plants, hospitals, office buildings, garages, residences, gasoline extraction or absorption plants, water systems, fuel systems, rooming houses and other buildings, nor any equipment or material used in connection therewith, shall be exempt from ad valorem tax.

Added by Laws 1963, c. 365, § 2, emerg. eff. June 22, 1963. Renumbered from § 10-1001 of this title by Laws 1965, c. 215, § 2. Amended by Laws 1971, c. 53, § 1, emerg. eff. March 31, 1971; Laws 1976, c. 62, § 1, emerg. eff. April 22, 1976; Laws 1980, c. 129, § 1, emerg. eff. April 14, 1980; Laws 1987, c. 50, § 1; Laws 1990, c. 229, § 1, operative July 1, 1990; Laws 1992, c. 30, § 1, emerg. eff. March 31, 1992; Laws 1993, c. 273, § 4, eff. July 1, 1993; Laws 1994, c. 311, § 1, eff. July 1, 1994; Laws 1995, c. 321, § 1, eff. July 1, 1995; Laws 1996, c. 360, § 1, eff. July 1, 1996; Laws 1997, c. 390, § 2, eff. July 1, 1997; Laws 1999, 1st Ex. Sess., c. 1, § 1, emerg. eff. Feb. 5, 1999; Laws 2000, c. 315, § 5, eff. July 1, 2000; Laws 2001, c. 249, § 1, eff. July 1, 2001; Laws 2002, c. 416, § 1, eff. July 1, 2002; Laws 2003, c. 463, § 1, eff. July 1, 2003; Laws 2004, c. 189, § 1, eff. July 1, 2004; Laws 2004, c. 444, § 1, eff. Nov. 1, 2004; Laws 2005, c. 297, § 1, eff. July 1, 2005; Laws 2006, c. 134, § 2, eff. July 1, 2006; Laws 2007, c. 260, § 1, eff. July 1, 2007; Laws 2008, c. 278, § 1, eff. Jan. 1, 2009; Laws 2009, c. 2, § 21, emerg. eff. March 12, 2009; Laws 2009, c. 312, § 1, eff. July 1, 2009; Laws 2010, c. 252, § 1, emerg. eff. May 10, 2010; Laws 2010, c. 443, § 1, eff. July 1, 2010; Laws 2011, c. 157, § 1; Laws 2011, c. 353, § 1, eff. Jan. 1, 2012; Laws 2013, c. 401, § 1, eff. Nov. 1, 2013; Laws 2014, c. 346, § 1, eff. July 1, 2014; Laws 2017, c. 336, § 1, eff. July 1, 2017; Laws 2017, c. 355, § 1, eff. July 1, 2017;

Laws 2017, 1st Ex. Sess., c. 5, § 1, emerg. eff. Nov. 17, 2017; Laws 2018, 2nd Ex. Sess., c. 8, § 7; Laws 2022, c. 346, § 8, eff. July 1, 2022.

NOTE: Laws 2008, c. 380, § 1 repealed by Laws 2009, c. 2, § 22, emerg. eff. March 12, 2009.

第68-1001条，沥青、矿石、石油和天然气以及特许权使用费的总生产税——豁免。

A. 现对沥青、铅矿、锌矿、锡矿和铜矿的开采征收税款，税额为总价值的四分之三（3/4）。

B. 在本法生效日期当天或之后，除本款第4段规定外，应按如下方式对石油和天然气生产的总价值征税：

1. 在石油生产时征收的税款，按每桶42（42）美制加仑、每加仑231（231）立方英寸的测量值，以60（60）华氏度的温度计算，相当于石油生产总价值的百分之七（7%）；

2. 天然气生产后，征收相当于天然气总价值7%的税款；

3. 尽管本款第1和第2段规定了相关税费，但针对本法生效前已开钻的油井、自本法生效当日起或之后开采的油气资源，应自首次生产当月起按百分之五（5%）的税率征税，为期三十六（36）个月。此后，相关开采活动应按本款第1段及第2段规定的税率进行计征。

本分节的第2条；以及

4. 如果俄克拉何马州宪法第十三章C条的规定经人民批准，根据第795号州问题的通过，本款第3段规定的总生产税税率应降低至2%（2%），适用于生产的前36（36）个月，此后税率应为7%（7%）。

C. 在此征收的税款还应附加于并征收于所谓的特许权使用费，且该等税款的金额应作为对该等权利的留置。

D. 1. 除本条款另有规定外，对于2022年7月1日或之后获批或已确定初始项目启动日期的二次及三次采油项目，其产生的全部产量自初始项目启动之日起五年内（或二次及三次采油作业终止之日止，以先发生者为准），均免征本条款规定的总产量税。

2. 就本小节而言，“项目开始日期”是指在强化采收项目中开始注入液体、气体或其他物质的日期。

3. 对于2022年7月1日或之后由俄克拉何马州公司委员会批准的新二级和三级回收项目，此类批准应构成豁免的资格。

4. 对于根据本款豁免的所有生产，应按照本节F款的规定，对总生产税进行退款。

E. 除本节另有规定外，自2021年7月1日起钻井但尚未完工的油井、天然气井或油气井的生产，其在7月1日或之后使用循环水完成。

2022年1月1日起，自首次销售之日起，将享受总生产税豁免，豁免期为二十四（24）个月。本条款规定的豁免额度应与

本条款规定的水井完井用水总量中循环水所占比例。对于根据本款规定豁免的全部产量，应按照本节F款规定退还总生产税。在本条款中，“循环水”指通过机械或化学处理工艺将油气生产水及废弃物转化为可再利用形态的水体。

F. 自2022年7月1日起，对于根据本节D和E款规定在特定财政年度内免征总生产税的所有油气生产，应向油井运营商或指定人退还该期间内已缴纳的免税总生产税金额，但须遵守以下规定：

1. 退款应在财政年度结束后方可申请。本款所称财政年度，是指自一自然年7月1日起至次年6月30日止的期间；
2. 除非另有规定，否则根据本款规定提出的退款索赔不得在首次获得退款的财政年度的第一天后超过十八（18）个月；
3. 根据本节D和E分段规定的豁免规定要求退款的任何人，应向税务委员会提出申请，税务委员会在公司委员会确定其资格后，应批准该豁免申请；
4. 税务委员会可要求根据本节D和E分段规定的免税规定申请退税的任何人提供税务委员会认为必要的有关免税的信息或记录；
5. 不得由生产时登记在册的经营者或工作权益所有者以外的人员或其代表根据本款规定提出退款要求；
6. 任何实体（包括该实体的子公司）均不得被授权接受根据本节D小节规定的豁免而提出的退款，若该等退款超过本小节第7段规定的限额的百分之二十（20%）；以及
7. 根据本节D款规定的免税额度，任何财政年度内批准的退税总额不得超过1500万美元（\$15,000,000.00）；根据E款规定的免税额度，该金额上限为1000万美元（\$10,000,000.00）。若退税申请金额超出本段规定限额，税务委员会应确定相应比例的退税额度，确保每位纳税人的申领份额与限额相匹配，从而避免超过本段所授权的最高限额。

G. 自2022年7月1日起，所有人在本州钻探或重新完井的每口油气井，仅可享受本节D款或E款规定的豁免待遇。但若根据本节E款获得的豁免已过期，则符合本节D款豁免条件者仍可继续享受该豁免资格。

H. 税务委员会有权要求任何从事开采或生产或购买上述沥青、矿物矿石、石油或天然气的人员，或其中任何特许权使用费的所有者提供其认为必要的任何额外信息。

正确计算税款；审查该人的账簿、记录和档案；有权举行听证会，强制传唤证人，并要求任何人出示账簿、记录和文件。

I. 任何个人、公司或协会的成员，或任何公司的官员、代理人或雇员，若拒绝作证；或拒绝提交税务委员会要求的账簿、记录或文件；或拒绝提供税务委员会可能要求的其他证据或信息；或拒绝回答税务委员会就其业务、财产、资产或财物所提的任何合理质询，涉及本条款规定的总生产税或根据本节及其他法律授权的免税事项时，均构成轻罪。经定罪后，可处以不超过五百美元（\$500.00）的罚款，或在犯罪发生地的县监狱监禁不超过一年，或两者并罚。该人每次拒绝行为均构成单独且独立的违法行为。

J. 税务委员会有权核实并判定本法要求提交的任何报告是否真实准确地反映了从事沥青开采、矿产资源开采或采购以及油气开采相关业务的主体，其总产量及相应价值。若任何人对总产量、价值或数量作出虚假或不实报告，或存在未履行、拒绝履行此类报告义务的情况，税务委员会应依据其制定的规则，核定相关数据的正确数值，并据此计算应纳税额。

K. 本协议所列各项税款应全额缴纳，以替代州、县、市、镇、学区及其他市政当局对以下资产征收的所有税费：包括但不限于矿产开采权附带或固有的财产权益；针对沥青及含铅、锌、锡或铜矿石的开采租约；涉及上述矿产资源的土地所有权租赁；与油气井开采、沥青矿开采或相关矿产实际使用的机械设备设备相关的税费。此外，总产量税也应替代本协议所述石油、天然气、沥青或矿产资源在生产年度内产生的所有税费，以及对上述租赁权、开采权、矿产资源或其他相关财产的投资所涉及的税费。除本条款所列权利外，对于土地、储存的石油、沥青以及含有前文所述矿物的矿石，若在评估年度的财产进行一般税和从价税时已开采、生产并持有，应按该财产所在地当时的征税区其他财产标准进行评估和征税。

L. 任何设备、材料或财产均不得因缴纳总生产税而免除从价税，但实际用于沥青、含铅/锌/钾/铜矿石、石油或天然气开采且正在使用的必要设备、机械、工具、材料或财产除外。但需注意，豁免范围应包含实际用于处理此类油气开采废弃物的井筒及不可回收的井下材料（如套管）。特此声明：冰厂、医院、办公楼、车库、住宅、汽油提取/吸收装置、供水系统、燃料系统、寄宿房及其他建筑物，以及与之相关的任何设备或材料，均不享受从价税豁免。

根据1963年《马萨诸塞州法律汇编》第365章第2条新增，自1963年6月22日起生效。经1965年《马萨诸塞州法律汇编》第215章第2条修订，由本法典第10-1001条重新编号。经1971年《马萨诸塞州法律汇编》第53章第1条修订，自1971年3月31日起生效；经1976年《马萨诸塞州法律汇编》第62章第2条修订。

1.立法生效日期：1976年4月22日；《1980年法律》第129章第1节，自1980年4月14日起生效；《1987年法律》第50章第1节；《1990年法律》第229章第1节，自1990年7月1日起生效；《1992年法律》第30章第1节，自1992年3月31日起生效；《1993年法律》第...章。273，第4条，自1993年7月1日起生效；1994年法律第311章第1条，自1994年7月1日起生效；1995年法律第321章第1条，自1995年7月1日起生效；1996年法律第360章第1条，自1996年7月1日起生效；1997年法律第390章第2条，自1997年7月1日起生效；1999年法律第一次特别会议第360章。1、《第1条》于1999年2月5日生效；《2000年法律》第315章第5条，自2000年7月1日起施行；《2001年法律》第249章第1条，自2001年7月1日起生效；《2002年法律》第416章第1条，自2002年7月1日起生效；《2003年法律》第463章第1条，自2003年7月1日起生效；《2004年法律》第189章第1条，自2004年7月1日起生效；《2004年法律》第444章第1条，自2004年11月1日起生效；《2005年法律》第297章第1条，自2005年7月1日起生效；《2006年法律》第134章第2条，自2006年7月1日起生效；《2007年法律》第260章第1条，自2007年7月1日起生效；《2008年法律》第278章第1条，自2009年1月1日起生效；《2009年法律》第2章第21条，自2009年3月12日起生效；《2009年法律》第312章第1条，自2009年7月1日起生效；《2010年法律》第252章第1条，自2010年5月10日起生效；《2010年法律》第443章第1条，自2010年7月1日起生效；《2011年法律》第157，§1；2011年法律第353章§1，生效日期：2012年1月1日；2013年法律第401章§1，生效日期：2013年11月1日；2014年法律第...346，第1条，2014年7月1日生效；2017年法律，第336章，第1条，2017年7月1日生效；2017年法律，第355章，第1条，2017年7月1日生效；2017年法律，第一届特别会议，第5章，第1条，自2017年11月17日起生效；2018年法律，第二届特别会议，第8章，第7条；2022年法律，c. 346，第8条，2022年7月1日生效。

注：2008年法律第380章第1节被2009年法律第2章第22节废止，紧急生效日期为2009年3月12日。

(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

Pennsylvania Statutes Title 72 P.S. Taxation and Fiscal Affairs § 8102-C.3. Excluded transactions

Current as of January 01, 2024 | Updated by [FindLaw Staff](#)

The tax imposed by section 1102-C ¹ shall not be imposed upon:

- (1) A transfer to the Commonwealth or to any of its instrumentalities, agencies or political subdivisions by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or a reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation, which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation.
- (2) A document which the Commonwealth is prohibited from taxing under the Constitution or statutes of the United States.
- (3) A conveyance to a municipality, township, school district or county pursuant to acquisition by the municipality, township, school district or county of a tax delinquent property at sheriff sale or tax claim bureau sale.
- (4) A transfer for no or nominal actual consideration which corrects or confirms a transfer previously recorded, but which does not extend or limit existing record legal title or interest.
- (5) A transfer of division in kind for no or nominal actual consideration of property passed by testate or intestate succession and held by cotenants; however, if any of the parties take shares greater in value than their undivided interest, tax is due on the excess.
- (6) A transfer between husband and wife, between persons who were previously husband and wife who have since been divorced, provided the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, between parent and child or the spouse of such child, between a stepparent and a stepchild or the spouse of the stepchild, between brother or sister or spouse of a brother or sister and brother or sister or the spouse of a brother or sister and between a grandparent and grandchild or the spouse of such grandchild, except that a subsequent transfer by the grantee within one year shall be subject to tax as if the grantor were making such transfer.
- (7) A transfer for no or nominal actual consideration of property passing by testate or intestate succession from a personal representative of a decedent to the decedent's devisee or heir.
- (8) A transfer for no or nominal actual consideration to a trustee of an ordinary trust where the transfer of the same property would be exempt if the transfer was made directly from the grantor to all of the possible beneficiaries that are entitled to receive the property or proceeds from the sale of the property under the trust, whether or not such beneficiaries are contingent or specifically named. A trust clause which identifies the contingent beneficiaries by reference to the heirs of the trust settlor as determined by the laws of the intestate succession shall not disqualify a transfer from the exclusion provided by this clause. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the trust instrument that clearly identifies the grantor and all possible beneficiaries.
- (8.1) A transfer for no or nominal actual consideration to a trustee of a living trust from the settlor of the living trust. No such exemption shall be granted unless the recorder of deeds is presented with a copy of the living trust instrument.
- (9) A transfer for no or nominal actual consideration from a trustee of an ordinary trust to a specifically named beneficiary that is entitled to receive the property under the recorded trust instrument or to a contingent beneficiary where the transfer of the same property would be exempt if the transfer was made by the grantor of the property into the trust to that beneficiary. However, any transfer of real estate from a living trust during the settlor's lifetime shall be considered for the purposes of this article as if such transfer were made directly from the settlor to the grantee.

(9.1) A transfer for no or nominal actual consideration from a trustee of a living trust after the death of the settlor of the trust or from a trustee of a trust created pursuant to the will of a decedent to a beneficiary to whom the property is devised or bequeathed.

(9.2) A transfer for no or nominal actual consideration from the trustee of a living trust to the settlor of the living trust if such property was originally conveyed to the trustee by the settlor.

(10) A transfer for no or nominal actual consideration from trustee to successor trustee.

(11) A transfer:

(i) for no or nominal actual consideration between principal and agent or straw party; or

(ii) from or to an agent or straw party where, if the agent or straw party were his principal, no tax would be imposed under this article.

Where the document by which title is acquired by a grantee or statement of value fails to set forth that the property was acquired by the grantee from, or for the benefit of, his principal, there is a rebuttable presumption that the property is the property of the grantee in his individual capacity if the grantee claims an exemption from taxation under this clause.

(12) A transfer made pursuant to the statutory merger or consolidation of a corporation or statutory division of a nonprofit corporation, except where the department reasonably determines that the primary intent for such merger, consolidation or division is avoidance of the tax imposed by this article.

(13) A transfer from a corporation or association of real estate held of record in the name of the corporation or association where the grantee owns stock of the corporation or an interest in the association in the same proportion as his interest in or ownership of the real estate being conveyed and where the stock of the corporation or the interest in the association has been held by the grantee for more than two years.

(14) A transfer from a nonprofit industrial development agency or authority to a grantee of property conveyed by the grantee to that agency or authority as security for a debt of the grantee or a transfer to a nonprofit industrial development agency or authority.

(15) A transfer from a nonprofit industrial development agency or authority to a grantee purchasing directly from it, but only if:

(i) the grantee shall directly use such real estate for the primary purpose of manufacturing, fabricating, compounding, processing, publishing, research and development, transportation, energy conversion, energy production, pollution control, warehousing or agriculture; and

(ii) the agency or authority has the full ownership interest in the real estate transferred.

(16) A transfer by a mortgagor to the holder of a bona fide mortgage in default in lieu of a foreclosure or a transfer pursuant to a judicial sale in which the successful bidder is the bona fide holder of a mortgage, unless the holder assigns the bid to another person.

(17) Any transfer between religious organizations or other bodies or persons holding title for a religious organization if such real estate is not being or has not been used by such transferor for commercial purposes.

<Section 51(11)(i)(B) of [Act 2016, July 13, P.L. 526, No. 84](#), imd. effective, as amended by [2016, Nov. 21, P.L. 1517, No. 175, § 1](#), retroactive effective July 13, 2016, provides that the amendment by that Act of 72 P.S. § 8102-C.3(18) shall apply to transfers made after December 31, 2012.>

(18) Any of the following:

(i) A transfer to a conservancy.

(ii) A transfer from a conservancy to the United States, the Commonwealth or to any of their instrumentalities, agencies or political subdivisions.

(iii) A transfer from a conservancy where the real estate is encumbered by a perpetual agricultural conservation easement as defined by the act of June 30, 1981 (P.L. 128, No. 43), ² known as the "Agricultural Area Security Law," and such conservancy has owned the real estate for at least two years immediately prior to the transfer.

(iv) A transfer of an agricultural conservation easement to or from the Commonwealth, a county, a local government unit or a conservancy under authority of the “Agricultural Area Security Law.”

(v) A transfer of a conservation easement or preservation easement under the act of June 22, 2001 (P.L. 390, No. 29), ³ known as the “Conservation and Preservation Easements Act.”

(vi) A transfer of a perpetual historic preservation easement, a perpetual public trail easement or other perpetual public recreational use easement, a perpetual scenic preservation easement or a perpetual open-space preservation easement to or from the United States, the Commonwealth, a county, a local government unit or a conservancy.

(vii) A transfer of real estate that is subject to an agricultural conservation easement established under authority of the act of June 30, 1981 (P.L. 128, No. 43), known as the “Agricultural Area Security Law,” to a qualified beginner farmer.

(19) A transfer of real estate devoted to the business of agriculture to a family farm business by:

(i) a member of the same family which directly owns at least seventy-five per cent of each class of the stock thereof or the interests in that family farm business; or

(ii) a family farm business, which family directly owns at least seventy-five per cent of each class of stock thereof or the interests in that family farm business.

(19.1) Deleted by [2012, July 2, P.L. 751, No. 85, § 10](#), imd. effective.

(20) A transfer between members of the same family of an ownership interest in a real estate company or family farm business that owns real estate.

(21) A transaction wherein the tax due is one dollar (\$1) or less.

(22) Leases for the production or extraction of coal, oil, natural gas or minerals and assignments thereof.

(23) A transfer of real estate to or by a volunteer EMS company, volunteer fire company or volunteer rescue company as those terms are defined in [35 Pa.C.S. § 7802](#) (relating to definitions).

(24) A transfer of real estate to or by a land bank. For the purposes of this clause, the term “land bank” shall have the same meaning as given to it in [68 Pa.C.S. § 2103](#) (relating to definitions).

(25) Beginning on or after December 31, 2015, a transfer of real estate by a housing authority created under the act of May 28, 1937 (P.L. 955, No. 265), ⁴ referred to as the Housing Authorities Law, to a nonprofit organization which is utilizing the real estate for the purpose of Rental Assistance Demonstration administered by the United States Department of Housing and Urban Development under the Consolidated and Further Continuing Appropriations Act, 2012 ([Public Law 112-55, 125 Stat. 552](#)).

In order to exercise any exclusion provided in this section, the true, full and complete value of the transfer shall be shown on the statement of value. For leases of coal, oil, natural gas or minerals, the statement of value may be limited to an explanation of the reason such document is not subject to tax under this article.

¹ 72 P.S. § 8102-C.

² 3 P.S. § 901 et seq.

³ 32 P.S. § 5051 et seq.

⁴ 35 P.S. § 1541 et seq.

宾夕法尼亚州法规第 72 章，PS 税收和财政事务 § 8102-C.3。排除的交易

截至 2024 年 1 月 1 日 | 由 [FindLaw 工作人员](#) 更新

第 1102-C.1 条征收的税款不得对以下人员征收：

- (1) 向联邦或其任何机构、机构或 通过礼物、奉献或契约代替谴责或契约进行政治细分 与谴责程序有关的确认，或由 在记录在案时向记录在案的所有者处处的财产的谴责机构 谴责，其中重新转让可能包括财产线调整提供说 自定罪之日起一年内进行重新转交。
- (2) 根据宪法禁止联邦征税的文件 或美国法规。
- (3) 根据以下规定向市、乡、学区或县的运输 市、乡、学区或县收购拖欠税款的人 治安官出售或税务索赔局出售的财产。
- (4) 无实际对价或象征性实际对价的转让，以更正或确认 转移以前记录的，但不扩展或限制现有记录合法 所有权或利益。
- (5) 以实物分割的方式转让，没有或象征性的实际财产对价 通过遗嘱或无遗嘱继承，并由共同承租人持有；但是，如果有的话 当事人持有的股份价值大于其不可分割权益，税收是 到期的超额部分。
- (6) 丈夫和妻子之间、以前是丈夫的人之间的转移 和后来离婚的妻子，提供了财产或权益，以主体 这种转让是由丈夫和妻子或丈夫或妻子在 父母与子女或配偶之间离婚的最终判决 继父母与继子女或继子女的配偶之间，兄弟或姐妹或兄弟姐妹的配偶与兄弟或姐妹之间，或 兄弟姐妹的配偶以及祖父母和孙子女之间或 该孙子女的配偶，但受让人随后在 一年应纳税，就像设保人进行这种转让一样。
- (7) 无或象征性实际对价的财产转让，经遗嘱人传递 或从死者的遗产代表向死者的遗产继承 devisee 或继承人。
- (8) 向普通受托人转让无实际对价或象征性实际对价 信托，如果转让是 设保人直接向所有有权获得的可能受益人作出 根据信托接收财产或出售财产的收益，无论这些受益人是或有的还是具体指定的。信托条款通过参考 根据无遗嘱继承法确定的信托委托人的继承人应 不得取消本条款规定的排除范围的转移资格。除非向契约记录员出示 信托文书的副本，明确识别设保人和所有可能的身份 受益者。
 - (8.1) 向生前信托的受托人转让无或象征性实际对价的转让 来自生前信托的委托人。除非向契约记录员出示 生前信托文书的副本。
- (9) 普通受托人无实际对价或象征性实际对价的转让 信托给有权获得财产的特定指定受益人 根据记录的信托文书或转让给或有受益人 如果转让是由 财产进入信托给该受益人。但是，在委托人有生之年从生前信托转让的任何房地产 为本条的目的，应视为已进行此种转让 直接从委托人到受让人。

(9.1) 生前受托人无实际对价或象征性实际对价的转让 信托委托人去世后的信托或所设立信托的受托人 根据死者的遗嘱，向受设计财产的受益人 或遗赠。

(9.2) 生前受托人无实际对价或象征性实际对价的转让 如果该财产最初是转让的，则信托给生前信托的委托人 委托人向受托人支付。

(10) 从受托人向继任受托人进行无实际对价或象征性实际对价的转让。

(11) 转让：

(i) 委托人与代理人或稻草方之间没有或象征性的实际对价; 或

(ii) 从代理人或稻草方发出或发给代理人或稻草方，如果该代理人或稻草方是他的 本金，则根据本条不征税。

受让人取得所有权的文件或价值表失效的 说明该财产是受让人从该处获得的，或为该利益而获得的 的，他的主事人，有一个可反驳的推定，即该财产是财产 如果受让人以个人身份要求豁免 根据本条款征税。

(12) 根据法人法定合并或合并进行的转让 或非营利公司的法定部门，除非该部门合理地 确定此类合并、合并或分立的主要意图是避免 本条征收的税款。

(13) 从公司或协会转让记录在案的房地产 受让人拥有公司股票的公司或协会的名称 或与其在社团中的权益或所有权比例相同的权益 转让的房地产以及公司的股票或权益 在协会中，受赠人已持有两年多。

(14) 从非营利性工业发展机构或当局向受赠人转让 承受人转让给该机构或当局作为担保的财产 受赠人的债务或转让给非营利性工业发展机构，或 柄。

(15) 从非营利性工业发展机构或当局向受赠人转让 直接从中购买，但前提是：

(i) 受让人应直接将此类房地产用于制造的主要目的， 制造、复合、加工、出版、研发、运输、 能源转换、能源生产、污染控制、仓储或农业; 和

(ii) 该机构或当局拥有转让的房地产的全部所有权权益。

(16) 抵押人向违约的善意抵押持有人转让 根据成功的司法出售代替止赎或转让 投标人是抵押贷款的真正持有人，除非持有人将投标转让给 另一个人。

(17) 宗教组织或其他团体或持有 宗教组织的所有权（如果此类房地产没有或没有） 被此类转让人用于商业目的。

<2016 年法案第 51 (11) (i) (B) 条，[7 月 13 日，PL 526，第 84 号](#)，imd。生效，经 [2016 年 11 月 21 日修订，PL 1517，第 175 号，第 1 款](#)，追溯至 2016 年 7 月 13 日生效，规定该法案的修正案 72 PS § 8102-C.3

(18) 适用于 2012 年 12 月 31 日之后进行的转账>。

(18) 有下列任何一项：

(i) 转移到保护区。

(ii) 从保护区向美国、英联邦或任何 他们的工具、机构或政治分支。

(iii) 从保护区转让，其中房地产由永久 1981 年 6 月 30 日法案定义的农业保护地役权（PL 128，第 43 号），² 被称为“农业区安全法”，并且这种保护拥有 在转让前至少两年的房地产。

(iv) 农业保护地役权向联邦转让或从联邦转让，县、地方政府单位或“农业”管辖的保护区 地区安全法”。

(v) 根据以下行为转让保护地役权或保护地役权 2001 年 6 月 22 日 (PL 390, 第 29 号)，³ 被称为“保护和保护地役权法”。

(vi) 永久历史保护地役权的转让，永久公众 步道地役权或其他永久公共娱乐用途地役权，永久风景 保护地役权或永久开放空间保护地役权往返于 美国、英联邦、县、地方政府单位或保护区。

(vii) 受农业保护地役权约束的房地产转让 根据 1981 年 6 月 30 日法案 (PL 128, 第 43 号) 的授权成立，已知 作为《农业区安全法》，授予合格的初级农民。

(19) 将专门从事农业业务的房地产转让给一个家庭 农场业务：

(i) 直接拥有至少75%土地的同一家家庭成员 其每一类股票或该家庭农场企业的权益; 或

(ii) 家庭农场企业，该家族直接拥有至少七十五个 每类股票的美分或该家族农场企业的权益。

(19.1) [由 2012 年 7 月 2 日删除, PL 751, 第 85 号, 第 10 条](#), imd。有效。

(20) 同一家家庭成员之间转让不动产的所有权权益 拥有房地产的房地产公司或家庭农场企业。

(21) 应缴税款为一美元 (1 美元) 或更少的交易。

(22) 煤炭、石油、天然气或矿产的生产或开采租赁 及其转让。

(23) 向志愿者EMS公司、志愿消防公司转让或由志愿者EMS公司转让不动产 或志愿救援公司，这些术语在 [35 Pa.C.S. § 7802](#) (与定义相关) 中定义。

(24) 向土地银行转让或由土地银行转让房地产。就本条而言，“土地储备”一词应具有相同的含义 正如 [68 Pa.C.S. § 2103](#) (与定义有关) 中给出的那样。

(25) 自2015年12月31日及以后开始，以住房转让不动产 根据 1937 年 5 月 28 日法案 (PL 955, 第 265 号) ⁴ 创建给一个非营利组织的机构，该组织是 将不动产用于实施租金援助示范 由美国住房和城市发展部根据 和 2012 年《进一步持续拨款法》([公法 112-55, 125 Stat. 552](#))。

为了行使本节规定的任何排除，真实、完整和完整的 转让的价值应显示在价值表上。对于煤炭、石油、天然气或矿产的租赁，价值表可以是 仅限于解释此类文件不征税的原因 本文。

¹ 72 附注 § 8102-C。

² 3 附注 § 901 及以下。

³ 32 附注 § 5051 及以下。

⁴ 35 附注 § 1541 及以下。



GOVERNOR JOSH SHAPIRO

EXECUTIVE BUDGET

2024-2025

BUDGET.PA.GOV

Expenditure Introduction

ADMINISTRATIVE COSTS:

Costs incurred to administer the multiple tax expenditures cannot be separately identified. Tax expenditures are a significant factor associated with the need for more compliance audits and the increased complexity of compliance audits. These audits contribute significantly to the volume of appeals processed by the Department of Revenue.

(Dollar Amounts in Millions)

ADMINISTRATIVE COST ESTIMATES:	General Fund	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Corporate Taxes	\$ 6.1	\$ 6.3	\$ 6.5	\$ 6.7	\$ 6.9	\$ 7.1	\$ 7.3
	Consumption Taxes	16.5	16.8	17.0	17.3	17.5	17.8	18.1
	Other Taxes	1.9	2.0	2.1	2.1	2.2	2.2	2.3
	Motor License Fund	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29
	Oil Company Franchise Tax	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4	\$ 0.4
	Motor Carriers Road Tax/IFTA	1.2	1.2	1.2	1.2	1.2	1.3	1.3
	Motor Vehicle Code	0.1	0.1	0.1	0.1	0.1	0.1	0.1

Administrative costs for the following special funds are nominal: Public Transportation Assistance Fund, Unemployment Compensation Insurance Tax, and State Gaming Fund.

Corporate Taxes included in figures above:

Corporate net income tax, gross receipts tax, public utility realty tax, insurance premiums tax, and bank and trust company shares.

Consumption taxes included in figures above:

Sales and use tax and cigarette tax.

Other taxes included in figures above:

Personal income tax, inheritance tax, realty transfer tax, and table game taxes.

BENEFICIARIES:

Information provided under the "Beneficiaries" headings represents an actual or estimated number and description of Pennsylvania residents, households, or businesses benefiting from that specific tax expenditure. An unreported number of non-Pennsylvania entities may also benefit from the tax expenditure.

FURTHER INFORMATION:

[Tax Compendium](#)
[Sales and Use Tax Retailer's Information](#)
[Personal Income Tax Guide](#)
[Property Tax/Rent Rebate Program Report](#)

**(39) 得克萨斯州 - 免征油气设备的营业税
项目相关证据**

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

2024 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle E - Sales, Excise, and Use Taxes

Chapter 151 - Limited Sales, Excise, and Use Tax

Subchapter H. Exemptions

Section 151.324. Equipment Used Elsewhere for Mineral Exploration or Production

Universal Citation:

TX Tax Code § 151.324 (2024) ○

[◀ Previous](#)

[Next ▶](#)

Sec. 151.324. EQUIPMENT USED ELSEWHERE FOR MINERAL EXPLORATION OR PRODUCTION. (a) The following items are exempted from the sales tax imposed by Subchapter C of this chapter:

- (1) drill pipe, casing, tubing, and other pipe used for the exploration for or production of oil, gas, sulphur, or other minerals offshore not in this state; and

(2) tangible personal property exclusively used for the exploration for or production of oil, gas, sulphur, or other minerals offshore not in this state.

(b) Drilling equipment that is used for the exploration for or production of oil, gas, sulphur, or other minerals, that is built for exclusive use outside this state, and that is, on completion, removed forthwith from this state is exempted from the taxes imposed by this chapter.

(c) The delivery of items exempted by this section to the purchaser or lessee in this state does not disqualify the purchaser or lessee from the exemption if the property is removed from the state by any means, including by the use of the purchaser's or lessee's own facilities.

(d) The shipment to a place in this state of equipment exempted by this section for further assembly or fabrication does not disqualify the purchaser or lessee from the exemption if on completion of the further assembly or fabrication the equipment is removed forthwith from this state. This section applies to a sale that may occur when the equipment exempted is further assembled or fabricated if on completion the equipment is removed forthwith from the state.

Acts 1981, 67th Leg., p. 1567, ch. 389, Sec. 1, eff. Jan. 1, 1982.

2024 年德克萨斯州法规 税法

第 2 章 - 州税收

副标题 E - 销售税、消费税和使用税

第 151 章 - 有限销售、消费税和使用税

H 分章 豁免

第 151.324 节。其他地方用于矿产勘探或生产的设备

普遍引用：

德克萨斯州税法 § 151.324 (2024) ○

[◀ 以前](#)

[下一个 ▶](#)

第 151.324 节。在其他地方用于矿产勘探或生产的设备。(a) 以下项目免征本章 C 分章征收的销售税：

(1) 钻杆、套管、油管和其他用于勘探或生产非本州海上石油、天然气、硫磺或其他矿物的管道；和

(2) 专门用于勘探或生产非本州近海石油、天然气、硫磺或其他矿物的有形动产。

(b) 用于勘探或生产石油、天然气、硫磺或其他矿物的钻井设备，专为本州以外使用而建造，即在完成后立即从本州移出，免征本章征收的税款。

(c) 如果财产以任何方式（包括使用买方或承租人自己的设施）从该州移走，则将本节豁免的物品交付给本州的买方或承租人并不取消购买者或承租人的豁免资格。

(d) 如果设备在进一步组装或制造完成后立即从该状态移走，则将本节豁免的设备运送到处于这种状态的地方进行进一步组装或制造，并不会取消买方或承租人的豁免资格。本节适用于在完成后立即将设备从州内移走，则在豁免设备进一步组装或制造时可能发生的销售。

1981 年法案，第 67 条，第 1567 页，第 389 章，第 1 节，生效。1982 年 1 月 1 日。

Texas Administrative Code
Title 34 - PUBLIC FINANCE
Part 1 - COMPTROLLER OF PUBLIC
ACCOUNTS
Chapter 3 - TAX ADMINISTRATION
Subchapter O - STATE AND LOCAL
SALES AND USE TAXES
Section 3.332 - Drilling Equipment

Universal Citation: 34 TX Admin Code § 3.332

Current through Reg. 50, No. 26; June 27, 2025

(a) Drilling equipment built for exclusive use outside Texas. The Texas Tax Code, § 151.324(b) exempts the receipts from a sale, lease, or rental of, or the storage, use, or other consumption in this state of drilling equipment used in the exploration for or production of oil, gas, sulphur, or other minerals when such equipment is built for exclusive use outside the boundaries of the State of Texas and is removed forthwith from the state upon completion.

(b) Offshore exploration or production. The Texas Tax Code, § 151.324(a)(1) exempts the receipts from a sale, lease, or rental in this state of casing, drill pipe, tubing, and other pipe to be used in exploration for or production of oil, gas, sulphur, and other minerals offshore outside the territorial limits of the state from the tax. The Texas Tax Code, § 151.324(a)(2), (c), and (d) extends the above exemption to all tangible personal property which is to be used exclusively in the exploration for or production of oil, gas, sulphur, or other minerals offshore and outside the territorial limits of the state. Such tangible personal property may be delivered to the purchaser or lessee in this state for removal

by his own facilities or by any other means beyond the territorial limits of the state, or may be shipped to any place in the state for further assembly or fabrication, and the receipts from a sale, lease, or rental of such property made upon completion of the assembly or fabrication are exempt if the property is forthwith removed beyond the territorial limits of the state.

(c) Boundaries. Boundaries of the state includes all territory within the exterior limits of the State of Texas. The gulfward boundary of Texas is confirmed at three marine leagues from the coast. Removal from state "forthwith" means removal from the state within a reasonable period of time from the transfer of possession of the property providing that there is no use or consumption of the property within the state. If at the time of sale, delivery, assembly, or fabrication, it is not known whether the property will be used outside the state, then the taxes must be paid to the vendor or lessor.

(d) Proof of exemption. Where such property as may be exempted under this section is delivered in Texas to the purchaser or his designated agent, such property shall be presumed to be taxable unless the retailer obtains an exemption certificate from the purchaser stating the property is for exclusive use outside the boundaries of the state or offshore outside the territorial limits of state.

德克萨斯州行政法典第 34 章 - 公共财政 第 1 部分

- 公共账目审计长 第 3 章 - 税务管理 0 分章 - 州和

地方销售和使用税第 3.332 节 - 钻井设备

(a) 钻孔 专为德克萨斯州以外使用而制造的设备。德克萨斯州税法，§ 151.324 (b) 免除销售、租赁或出租的收据，或储存、使用或其他消耗量在这种状态下用于勘探的钻井设备 用于或生产石油、天然气、硫磺或其他矿物，当此类设备时 专为德克萨斯州边界外使用而建造，并且是 完成后立即从状态中删除。

(b) 海上勘探或生产。这 德克萨斯税法，§ 151.324 (a) (1) 免除这种外壳状态的销售、租赁或租赁的收据，钻杆、油管和其他用于勘探或生产的管道 领土外近海的石油、天然气、硫磺和其他矿产 国家税收的限制。德克萨斯州税法，§ 151.324 (a) (2)，(c) 和 (d) 将上述豁免扩展到 所有专门用于 海上石油、天然气、硫磺或其他矿物的勘探或生产 以及国家领土范围之外。如此有形的个人 财产可能会交付给该州的买方或承租人进行搬迁 通过他自己的设施或通过领土范围之外的任何其他 方式 州，或可能被运送到州内任何地方进行进一步组装或 制造，以及此类财产的销售、租赁或租赁的收据 在组装或制造完成后制作的财产豁免 立即被移出国家领土范围之外。

(c) 边界。国家边界 包括德克萨斯州外部范围内的所有领土。这 得克萨斯州的海湾边界在距海岸的三个海洋联盟处得到确认。“立即”从州驱逐是指在合理的时间内将该州驱逐出境 从财产管有转让起计的期限，前提是 该州内没有使用或消费该财产。如果当时 销售、交付、组装或制造，尚不清楚是否 财产将在州外使用，然后必须向 供应商或出租人。

(d) 证明 豁免。如果根据本条可以豁免的财产是 在德克萨斯州交付给买方或其指定代理人的此类财产 除非零售商获得豁免，否则应推定应纳税 买方出具的证明，说明该房产是独家使用的 国家边界外或领土边界外的离岸 状态。

（40）得克萨斯州税收补贴预算

February 2023

Tax Exemptions & Tax Incidence

A Report to the Governor and the 88th Legislature



GLENN HEGAR
TEXAS COMPTROLLER OF PUBLIC ACCOUNTS

Limited Sales and Use Tax

The sales and use tax is the largest source of tax revenue for Texas state government, bringing in 56 cents of every state tax dollar in fiscal 2022. The sales tax is a levy on transactions. In general, it is imposed on final sales, rentals and leases of tangible personal property — physical goods — and on sales of certain services such as amusement, telephone services and the repair of tangible personal property.

While sales and use tax collections totaled \$42.85 billion in fiscal 2022, the tax is limited in scope when compared with the total number and kind of transactions in the economy because of various exemptions and exclusions. For simplicity, this tax is referred to as the “sales tax” throughout the remainder of this discussion.

Classifying Sales Tax Exemptions

Liability for the sales tax is limited by three statutory mechanisms: exemptions, exclusions and discounts. Estimates of their values — that is, the cost to the state government in lower sales tax revenue collections — are provided in **Table 1**.

Exemptions protect items that would be taxable except for specific provisions in the law. For example, because the Texas sales tax law taxes all sales of tangible personal property, groceries would be taxable if they were not specifically exempted.

Exclusions are transactions not taxed because they fall outside the legal definition of a taxable sale. Exclusions include sales of intangibles, such as stocks and bonds, and sales and rentals of real property, as well as sales of most services. Currently, only certain specified services are subject to the sales tax.

Discounts are handling fees that Texas law allows tax permit holders to retain in exchange for collecting sales taxes and sending them to the state on time. The “timely filer” discount is 0.5 percent of the amount of sales tax collected. An additional 1.25 percent “pre-payment” discount is available to those who pay their estimated taxes in advance.

Exemptions are provided for certain basic necessities such as groceries, residential gas and electric utilities, and prescription and over-the-counter drugs. Other sales are exempted when made to certain groups. For example, governmental bodies and religious and nonprofit educational groups buy items for their own use tax free.

Other exemptions apply because the tax would be impractical to collect. For example, those who make only occasional sales (one or two sales of taxable items per year) do not collect sales tax; purchasers with sales tax permits, however, are responsible for remitting the tax.

Most other exemptions and exclusions prevent multiple taxation of the same items or reduce business costs.

Sales Tax: Exemptions

Specific sections of the Texas Tax Code exempt particular items from the sales tax. The following discussion outlines these exemptions and includes references to the appropriate sections of the Tax Code covering those items.

Table 2 summarizes the estimated value of these exemptions for fiscal 2023 and the following five fiscal years. Exemptions for which the value cannot be estimated due to insufficient data are marked “cbe.”

Table 1

Value of Sales Tax Exemptions, Exclusions and Discounts

Fiscal 2023 to 2028 – In millions of dollars

Item	2023	2024	2025	2026	2027	2028
Exemptions	\$42,221.1	\$43,722.8	\$45,376.4	\$47,196.2	\$49,020.5	\$50,979.2
Exclusions	12,882.1	13,503.5	14,070.6	14,704.3	15,414.1	16,164.6
Discounts	354.7	380.9	396.6	415.2	435.2	454.8
Total	\$55,457.9	\$57,607.3	\$59,843.6	\$62,315.7	\$64,869.9	\$67,598.6

Note: Totals may not sum due to rounding.

Table 2 (continued)

Value of Sales Tax Exemptions

Fiscal 2023 to 2028 – In millions of dollars

Tax Code Section	Exemption 豁免	2023	2024	2025	2026	2027	2028
151.3186	Property used in cable television, internet access, or telecommunications services	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0	\$50.0
151.319	Newspapers and property used in newspaper publication						
	Newspapers	37.6	37.9	38.2	38.5	38.8	39.1
	Newspaper inserts	4.2	4.0	3.8	3.6	3.4	3.3
151.320	Magazines	14.9	14.7	14.6	14.4	14.3	14.2
151.321	University and college student organizations	*	*	*	*	*	*
151.322	Containers	318.9	334.0	350.0	367.3	386.0	406.3
151.323	Certain telecommunications services	cbe	cbe	cbe	cbe	cbe	cbe
151.324	Equipment used elsewhere for mineral exploration or production	155.6	152.0	142.5	143.9	145.7	145.6
151.326	Clothing and footwear for a limited period	88.5	93.2	97.9	102.9	108.3	114.2
151.327	School supplies and school backpacks before start of school	16.7	17.6	18.5	19.4	20.5	21.5
151.328	Aircraft						
	Certain aircraft	cbe	cbe	cbe	cbe	cbe	cbe
	Repair equipment and services for certain aircraft	75.5	79.0	82.9	87.1	91.5	95.9
151.329	Certain ships and ship equipment	89.8	94.0	98.6	103.7	108.9	114.1
151.3291	Boats and boat motors	115.1	119.1	123.1	127.3	131.7	136.2
151.330	Interstate shipments, common carriers, and services across state lines	cbe	cbe	cbe	cbe	cbe	cbe
151.331	Rolling stock; train fuel and supplies						
	Railroad fuel and supplies	62.3	62.8	65.1	66.6	68.5	70.6
	Rolling stock and locomotives	25.5	26.1	26.7	27.3	28.0	28.7
151.332	Certain sales by senior citizen organizations	*	*	*	*	*	*
151.333	Energy-efficient products for a limited period	4.9	5.1	5.2	5.4	5.5	5.7
151.3335	Water-efficient products	6.2	6.4	6.6	6.8	7.0	7.3
151.334	Certain property used in sequestration of carbon dioxide	*	*	*	*	*	*
151.336	Certain coins and precious metals	cbe	cbe	cbe	cbe	cbe	cbe
151.337	Sales by or to Indian tribes	cbe	cbe	cbe	cbe	cbe	cbe
151.338	Environment and conservation services	cbe	cbe	cbe	cbe	cbe	cbe
151.340	Official state coin	*	*	*	*	*	*
151.341	Items sold to or used by development corporations	*	*	*	*	*	*
151.3415	Items sold to or used to construct, maintain, expand, improve, equip, or renovate media production facilities at media production locations	*	*	*	*	*	*
151.342	Agribusiness items	0.5	0.5	0.5	0.5	0.5	0.5
151.343	Animals sold by nonprofit animal shelters or nonprofit animal welfare organizations	*	*	*	*	*	*
151.346	Intercorporate services	cbe	cbe	cbe	cbe	cbe	cbe
151.347	Certain lawn and yard services	*	*	*	*	*	*
151.348	Cooperative research and development ventures	cbe	cbe	cbe	cbe	cbe	cbe
151.350	Labor to restore certain property	cbe	cbe	cbe	cbe	cbe	cbe
151.3501	Labor to restore, repair or remodel historic sites	*	*	*	*	*	*
151.351	Information services and data processing services	157.4	163.0	176.9	190.0	202.6	218.2
151.353	Court reporting services	*	*	*	*	*	*
151.354	Services by employees of property management companies	*	*	*	*	*	*
151.355	Water-related exemptions	13.5	14.0	14.5	15.2	15.8	16.6
151.356	Offshore spill response containment property	*	*	*	*	*	*
151.3565	Emergency preparation supplies for limited period	1.5	1.6	1.6	1.6	1.7	1.7
151.359	Property used in certain data centers; temporary exemption	157.5	148.8	130.0	93.8	90.0	90.0
151.3595	Property used in certain large data center projects; temporary exemption	**	**	**	**	**	**
151.429	Enterprise projects (refunds)	40.6	42.2	43.9	45.6	47.4	49.3
151.4291	Defense readjustment projects (refunds)	cbe	cbe	cbe	cbe	cbe	cbe
151.4292	Pilot program for certain persons who employ apprentices	1.5	1.5	1.5	1.5	1.5	0.0
151.431	Job retention in enterprise zones (refunds)	*	*	*	*	*	*
Total		\$42,221.1	\$43,722.8	\$45,376.4	\$47,196.2	\$49,020.5	\$50,979.2

* Amount is negligible.

** Included in the estimate of property used in certain data centers under Sec. 151.359

cbe: Cannot be estimated.

Note: Totals may not sum due to rounding.

Natural Gas Production Tax

The natural gas production tax is an occupation tax on the business of producing natural gas within the state; thus, one-quarter of the revenue is to be set apart annually for the benefit of public schools with the remainder deposited to the General Revenue Fund.

The tax rate of 7.5 percent of natural gas' taxable market value is imposed on the amount of gas produced and saved within the state. In determining the taxable value of natural gas, marketing costs incurred by the producer to move the gas from the well to the market may be subtracted from gross receipts. Total natural gas production tax collections in fiscal 2022 were \$4.47 billion – a new record representing a 185 percent increase from fiscal 2021 collections of \$1.57 billion and a 66.5 percent increase from the prior record of \$2.68 billion set in 2008.

Natural Gas Production Tax: Exemptions

Chapter 201 of the Tax Code includes five types of exemptions from the natural gas production tax. The estimated value of these exemptions is provided in **Table 10**.

Tax Code Sec. 201.057(c).

Exemption or Tax Reduction for High-Cost Natural Gas

The high-cost gas program was created during the 71st Legislature, Regular Session (1989), with the passage of SB 963. The high-cost gas program was extended and modified many times and finally made permanent during the 78th Legislature, Regular Session (2003), with the passage of HB 2424. The current program provides a tax exemption or tax reduction for each qualified gas well. The exemption is based on the ratio of drilling and completion costs for each

well to two times the median drilling and completion cost for all wells making an application with the Comptroller's office in the prior fiscal year. The time period for drilling or completing a qualified well began Sept. 1, 1996. The tax exemption/reduction for each well is effective for 120 consecutive calendar months from the date of first production or until the cumulative value of the tax reduction equals 50 percent of the drilling and completion costs incurred, whichever occurs first.

Secs. 201.058(a) and 202.056.

Oil or Gas from Wells Previously Inactive

Casinghead gas produced from a two-year inactive well that qualifies under Sec. 202.056 is exempt from the natural gas production tax.

Table 10

Value of Natural Gas Production Tax Exemptions

Fiscal 2023 to 2028 – In millions of dollars

Tax Code Section	Exemption	2023	2024	2025	2026	2027	2028
201.057(c)	High-cost natural gas	\$1,370.5	\$982.9	\$974.1	\$1,000.9	\$985.5	\$1,008.0
201.058(a) (202.056)	Wells previously inactive	**	**	**	**	**	**
201.058(a) (202.060)	Orphan well program	*	*	*	*	*	*
201.058(b)	Flared/released gas	*	*	*	*	*	*
201.059	Low-producing gas wells	*	*	*	*	*	*
201.060	Gas incidentally produced in association with the production of geothermal energy 石油和天然气开采税减免数额	*	*	*	*	*	*
Total	Value of Natural Gas Production Tax Exemptions	\$1,370.5	\$982.9	\$974.1	\$1,000.9	\$985.5	\$1,008.0

* Amount is either zero or negligible.

** Amount included under Section 202.056 of Table 9 under the oil production tax.

Note: Totals may not sum due to rounding.

（41）得克萨斯州 - 免征油气开采税项目相关证据

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

2024 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle I - Severance Taxes

Chapter 201 - Gas Production Tax

Subchapter B. Tax Imposed

Section 201.057. Temporary Exemption or Tax Reduction for Certain High-Cost Gas

Universal Citation:

TX Tax Code § 201.057 (2024) ○

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Sec. 201.057. TEMPORARY EXEMPTION OR TAX REDUCTION FOR CERTAIN HIGH-COST GAS. (a) In this section:

(1) "Commission" means the Railroad Commission of Texas.

(2) "High-cost gas" means high-cost natural gas as described by Section 107, Natural Gas Policy Act of 1978 (15 U.S.C. Section 3317), as that section existed on January 1, 1989, without regard to whether that section is in effect or whether a determination has been made that the gas is high-cost natural gas for purposes of that Act.

(3) Repealed by Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

(4) Repealed by Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

(5) Repealed by Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

(6) "Operator" means the person responsible for the actual physical operation of an oil or gas well.

(7) "Consecutive months" means months in consecutive order, regardless of whether or not a well produces oil or gas during any or all such months.

(b) Repealed by Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

(c) High-cost gas produced from a well that is spudded or completed after August 31, 1996, is entitled to a reduction of the tax imposed by this chapter for the first 120 consecutive calendar months beginning on the first day of production, or until the cumulative value of the tax reduction equals 50 percent of the drilling and completion costs incurred for the well, whichever occurs first. The amount of tax reduction shall be computed by subtracting from the tax rate imposed by Section 201.052 the product of that tax rate times the ratio of drilling and completion costs incurred for the well to twice the median drilling and completion costs for high-cost wells spudded or completed during the previous state fiscal year, except that the effective rate of tax may not be reduced below zero.

(d) Repealed by Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

(e) The operator of a proposed or existing gas well, including a gas well that has not been completed, may apply to the commission for certification that the well produces or will produce high-cost gas. The application may be made at any time after the first day of production. The application may be made but is not required to be made concurrently with a request for a determination that gas produced from the well is high-cost natural gas for purposes of the Natural Gas Policy Act of 1978 (15 U.S.C. Section 3301 et seq.). The commission may require an applicant to provide the commission with any relevant information required to administer this section. For purposes of this section, a determination that gas is high-cost natural gas for purposes of the Natural Gas Policy Act of

1978 (15 U.S.C. Section 3301 et seq.) is a certification that the gas is high-cost gas for purposes of this section, and in that event additional certification is not required to qualify for the tax reduction provided by this section.

(f) To qualify for the tax reduction provided by this section, the person responsible for paying the tax must apply to the comptroller. The application must contain the certification of the commission that the well produces high-cost gas and must contain a report of drilling and completion costs incurred for each well on a form and in the detail as determined by the comptroller. Drilling and completion costs for a recompletion shall only include current and contemporaneous costs associated with the recompletion.

Notwithstanding any other provision of this section, to obtain the maximum tax reduction, an application to the comptroller for certification according to Subsection (a)(2) must be filed with the comptroller at the later of the 180th day after the date of first production or the 45th day after the date of approval by the commission. If the application is not filed by the applicable deadline, the tax reduction is reduced by 10 percent for the period beginning on the 180th day after the first day of production and ending on the date on which the application is filed with the comptroller. The comptroller shall approve the application of a person who demonstrates that the gas is eligible for the tax reduction. The comptroller may require a person applying for the tax reduction to provide any relevant information in the person's monthly report that the comptroller considers necessary to administer this section. The commission shall notify the comptroller in writing immediately if it determines that a well previously certified as producing high-cost gas does not produce high-cost gas or if it takes any action or discovers any information that affects the eligibility of gas for a tax reduction under this section.

(g) As soon as practicable after March 1 of each year, the comptroller shall determine the median drilling and completion cost for all high-cost wells for which an application for a tax reduction was made during the previous state fiscal year. In making the determination, the comptroller shall use the drilling and completion cost data required to be reported to the comptroller under Subsection (f). The median drilling and completion cost shall be used to compute the reduced tax under Subsection (c) and is fixed on the date of the comptroller's determination under this subsection.

(g-1) The report of drilling and completion costs required under Subsection (f) may not be amended after March 1 of the year following the state fiscal year in which the application was made.

(h) Information regarding drilling and completion costs included on an application under Subsection (f) is confidential and may not be disclosed, except to the extent aggregated

with other similar information to produce industry averages. Unauthorized disclosure is an offense subject to the same penalty as provided by Section 111.007 for unauthorized disclosure of federal tax return information.

(i) If, before the commission certifies that a well produces high-cost gas or before the comptroller approves an application for a tax reduction under this section, the tax imposed by this chapter is paid on high-cost gas that otherwise qualifies for the tax reduction provided by this section, the person who remitted the tax is entitled to a refund in an amount equal to the difference between the amount of the tax paid on the gas and the amount of tax that would have been paid on the gas if it had received a tax reduction under this section. The total allowable refund for taxes paid for reporting periods before the date the application is filed may not exceed the total tax paid on the gas that otherwise qualified for the tax reduction and that was produced during the 24 consecutive calendar months immediately preceding the month in which the application for certification under this section that the comptroller approved was filed with the commission. To receive a refund, the person entitled to the refund must apply to the comptroller for the refund not later than the first anniversary after the date the comptroller approves the application for a tax reduction under this section.

(j) Repealed by Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

Added by Acts 1989, 71st Leg., ch. 1197, Sec. 1, eff. Sept. 1, 1989. Amended by Acts 1993, 73rd Leg., ch. 958, Sec. 1, eff. Sept. 1, 1993; Acts 1995, 74th Leg., ch. 895, Sec. 1, eff. Sept. 1, 1995; Acts 1997, 75th Leg., ch. 1040, Sec. 52, 53, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 365, Sec. 1, eff. Aug. 30, 1999; Acts 2003, 78th Leg., ch. 209, Sec. 52, eff. Oct. 1, 2003; Acts 2003, 78th Leg., ch. 1310, Sec. 110, eff. Sept. 1, 2003.

Amended by:

Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 1, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 2, eff. September 1, 2017.

Acts 2017, 85th Leg., R.S., Ch. 358 (H.B. 2277), Sec. 3, eff. September 1, 2017.

Tex. 税法第 201.057 条

某些高成本天然气的临时豁免或减税

(一) 本节内容：

- (1) “委员会”是指德克萨斯州铁路委员会。
 - (2) “高成本天然气”是指 1978 年《天然气政策法》第 107 条（15 U.S.C. 第 3317 条）所述的高成本天然气，因为该部分于 1989 年 1 月 1 日存在，无论该部分是否有效，也不考虑是否已确定该天然气是该法案的目的的高成本天然气。 
 - (3) 被 2017 年法案废除，第 85 条，RS，第 358 章（HB 2277），第 3 条，生效。2017 年 9 月 1 日。
 - (4) 被 2017 年法案废除，第 85 条，RS，第 358 章（HB 2277），第 3 条，生效。2017 年 9 月 1 日。
 - (5) 被 2017 年法案废除，第 85 条，RS，第 358 章（HB 2277），第 3 条，生效。2017 年 9 月 1 日。
 - (6) “经营者”是指负责油井或气井实际实际作的人。
 - (7) “连续月份”是指按连续顺序排列的月份，无论油井是否在任何或所有此类月份生产石油或天然气。
- (二) 被 2017 年法案废除，第 85 条，RS，第 358 章（HB 2277），第 3 条，生效。2017 年 9 月 1 日。
- (三) 从 1996 年 8 月 31 日之后开采或完井的油井生产的高成本天然气，有权从生产第一天开始的前 120 个连续日历月内减免本章征收的税款，或直到减税的累计价值等于该井产生的钻井和完井成本的 50%，以先发生者为准。减税金额的计算方法是从第 201.052 条（税率）规定的税率中减去该税率乘以该井产生的钻井和完井成本与上一州财政年度开采或完井的高成本油井钻井和完井成本中队数的两倍的乘积，但有效税率不得降至零以下。
- (四) 被 2017 年法案废除，第 85 条，RS，第 358 章（HB 2277），第 3 条，生效。2017 年 9 月 1 日。
- (戊) 拟建或现有气井（包括尚未完工的气井）的经营者可以向委员会申请证明该井生产或将生产高成本天然气。可以在生产第一天之后的任何时间提出申请。根据 1978 年

《天然气政策法》(15 USC 第 3301 条及以下条款), 可以提出但不需要与确定油井生产的天然气是高成本天然气的请求同时提出。委员会可以要求申请人向委员会提供管理本节所需的任何相关信息。就本节而言, 就 1978 年《天然气政策法》(15 USC 第 3301 节及以下条款) 而言, 确定天然气是高成本天然气, 就本节而言, 天然气是高成本天然气的证明, 在这种情况下, 无需额外证明即可获得本节规定的减税资格。

- (六) 要获得本节规定的减税资格, 负责纳税的人必须向主计长提出申请。申请必须包含委员会对该井生产高成本天然气的证明, 并且必须包含每口井产生的钻井和完井成本报告, 表格上和细节由主计长确定。重新完井的钻井和完井成本应仅包括与重新完井相关的当前和同期成本。尽管本节有任何其他规定, 但要获得最高减税, 必须在首次出示之日起第 180 天或委员会批准之日起第 45 天向主计长提交根据第 (a) (2) 款向主计长提出认证申请, 以较晚者为准。如果未在适用的截止日期前提交申请, 则从第一天生产后第 180 天开始到向主计长提交申请之日结束的期间, 减税额将减少 10%。主计长应批准证明天然气符合减税条件的人的申请。主计长可以要求申请减税的人在主计长认为有必要管理本节的任何相关信息。如果委员会确定先前被认证为生产高成本天然气的油井不生产高成本天然气, 或者如果委员会采取任何行动或发现任何影响天然气资格的信息, 则应立即以书面形式通知主计长根据本节获得减税。
- (庚) 在每年 3 月 1 日之后, 主计长应尽快确定在上一个州财政年度申请减税的所有高成本井的钻井和完井成本中位数。在做出决定时, 主计长应使用根据 (f) 小节要求向主计长报告的钻井和完井成本数据。钻井和完井成本中位数应用于计算 (c) 款规定的减税额, 并在主计长根据本款做出决定之日确定。
- (G-1) (f) 款要求的钻井和完井成本报告在提出申请的州财政年度的次年 3 月 1 日之后不得修改。
- (八) 根据 (f) 小节申请中包含的有关钻井和完井成本的信息是机密的, 不得披露, 除非与其他类似信息汇总以产生行业平均水平。未经授权披露是一种违法行为, 对未经授权披露联邦纳税申报表信息, 将受到与第 111.007 条 (披露联邦税务信息的刑事处罚) 规定的相同处罚。
- (一) 如果在委员会证明油井生产高成本天然气之前或在主计长批准根据本节规定的减税申请之前, 本章征收的税款是针对符合本节规定的减税条件的高成本天然气缴纳的, 则汇税的人有权获得等于为天然气缴纳的税款之间的差额的退款以及如果天然气根据本条获得减税, 将对天然气缴纳的税额。在提交申请之日之前报告期内已缴纳的税款的允许退税总额不得超过在主计长批准的根据本节向委员会提交认证申请之前的连续 24 个日历月内产生的天然气的税款总额。要获得退税, 有权获得退税的人必须在主计长批准本节规定的减税申请之日起一周年之前向主计长申请退税。
- (j) 被 2017 年法案废除, 第 85 条, RS, 第 358 章 (HB 2277), 第 3 条, 生效。2017 年 9 月 1 日。

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2024 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle I - Severance Taxes

Chapter 201 - Gas Production Tax

Subchapter B. Tax Imposed

Section 201.058. Tax Exemptions

Universal Citation:

TX Tax Code § 201.058 (2024) ○

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Sec. 201.058. TAX EXEMPTIONS. (a) The exemptions described by Sections 202.056, 202.057, and 202.060 apply to the taxes imposed by this chapter as authorized by and subject to the certifications and approvals required by those sections.

(b) Operators increasing production by marketing gas from an oil well or lease that has been released into the air for 12 months or more pursuant to the rules of the commission shall be entitled to an exemption from the tax imposed by this chapter on the production resulting from the marketing of such gas for the life of the well or lease.

Added by Acts 1995, 74th Leg., ch. 989, Sec. 3, eff. Jan. 1, 1996. Amended by Acts 1997, 75th Leg., ch. 1060, Sec. 1, eff. Sept. 1, 1997.

Amended by:

Acts 2005, 79th Leg., Ch. 267 (H.B. 2161), Sec. 8, eff. January 1, 2006.

Acts 2009, 81st Leg., R.S., Ch. 10 (S.B. 997), Sec. 1, eff. September 1, 2009.

Subsec. (g) of this section provided for the expiration of the section on Sept. 1, 2007.

Subsec. (g) was repealed by Acts 2007, 80th Leg., R.S., Ch. 911 (H.B. 2982), Sec. 4, which was effective January 1, 2008, after the section had expired.

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2024 年德克萨斯州法规 税法 第 2 章 - 州税收 副标题 I - 遣散税 第 201 章 - 天然气生产税 B 分章 征税 第 201.058 节。免税

普遍引用:

德克萨斯州税法 § 201.058 (2024) 

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第 201.058 节。免税。(a) 第 202.056、202.057 和 202.060 条所述的豁免适用于本章征收的税款，这些税款由这些条款授权并受这些条款要求的认证和批准的约束。

(b) 根据委员会的规则，通过销售已释放到空气中 12 个月或更长时间的油井或租赁中的天然气来增加产量的经营者，有权免除本章对在油井或租赁的生命周期内销售此类天然气产生的生产征收的税款。

由 1995 年法令第 74 条第 989 章第 3 节增补。1996 年 1 月 1 日。经 1997 年法案修订，第 75 条，第 1060 章，第 1 节，生效。1997 年 9 月 1 日。

修订者:

2005 年法案，第 79 条，第 267 章 (HB 2161)，第 8 条，生效。2006 年 1 月 1 日。

2009 年法案, 第 81 条, R.S., 第 10 章 (SB 997), 第 1 节, 生效。2009 年 9 月 1 日。

本节 (g) 小节规定该节将于 2007 年 9 月 1 日到期。(g) 小节被 2007 年法案第 80 条, RS, 第 911 章 (HB 2982), 第 4 节废除, 该条于 2008 年 1 月 1 日生效, 该部分到期后生效。

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2024 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle I - Severance Taxes

Chapter 201 - Gas Production Tax

Subchapter B. Tax Imposed

Section 201.059. Credits for Qualifying Low-Producing Wells

Universal Citation:

TX Tax Code § 201.059 (2024) ○

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Sec. 201.059. CREDITS FOR QUALIFYING LOW-PRODUCING WELLS. (a) In this section:

- (1) "Commission" means the Railroad Commission of Texas.
- (2) "Mcf" means 1,000 cubic feet of gas as measured in accordance with Section 91.052, Natural Resources Code.
- (3) "Qualifying low-producing well" means a gas well whose production during a three-month period is no more than 90 mcf per day, excluding gas flared pursuant to the rules of the commission. For purposes of qualifying a gas well, production per well per day is

determined by computing the average daily production from the well using the greater of the monthly production from the well as reported in the monthly well production reports made to the commission and the monthly production from the well as reported in the producer's reports made to the comptroller under Section 201.203, including any amendments to those reports.

(b) Each month, the comptroller shall certify the average taxable price of gas, adjusted to 2005 dollars, during the previous three months based on various price indices available to producers, including prices reported by Henry Hub, Houston Ship Channel, Mississippi Barge Transport, New York Mercantile Exchange, or other spot prices, as applicable. The comptroller shall publish certifications under this subsection in the Texas Register.

(c) An operator of a qualifying low-producing well is entitled to a 25 percent credit on the tax otherwise due on gas produced and saved from that well during a month if the average taxable price of gas certified by the comptroller under Subsection (b) for the previous three-month period is more than \$3 per mcf but not more than \$3.50 per mcf.

(d) An operator of a qualifying low-producing well is entitled to a 50 percent credit on the tax otherwise due on gas produced and saved from that well during a month if the average taxable price of gas certified by the comptroller under Subsection (b) for the previous three-month period is more than \$2.50 per mcf but not more than \$3 per mcf.

(e) An operator of a qualifying low-producing well is entitled to a 100 percent credit on the tax otherwise due on gas produced and saved from that well during a month if the average taxable price of gas certified by the comptroller under Subsection (b) for the previous three-month period is not more than \$2.50 per mcf.

(f) If the tax is paid on gas at the full rate provided by Section 201.052, the person paying the tax is entitled to a credit against taxes imposed by this chapter or Chapter 202 on the amount overpaid. To receive the credit, the person must apply to the comptroller for the credit not later than the expiration of the applicable period for filing a tax refund under Section 111.104.

Subsec. (g) was repealed by Acts 2007, 80th Leg., R.S., Ch. 911 (H.B. 2982), Sec. 4. The effective date of the repeal was January 1, 2008, which was after the expiration of the section.

(g) This section expires September 1, 2007.

(g) Repealed by Acts 2007, 80th Leg., R.S., Ch. 911, Sec. 4, eff. January 1, 2008.

Added by Acts 2005, 79th Leg., Ch. 267 (H.B. 2161), Sec. 9, eff. September 1, 2005.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 911 (H.B. 2982), Sec. 4, eff. January 1, 2008.

Acts 2019, 86th Leg., R.S., Ch. 75 (S.B. 925), Sec. 1, eff. September 1, 2019.

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2024 年德克萨斯州法规 税法 第 2 章 - 州税收 副标题 I - 遣散税 第 201 章 - 天然气生产税 B 分章 征税 第 201.059 节。合格低产量井的 减免

普遍引用：

德克萨斯州税法 § 201.059 （2024） 

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第 201.059 节。合格低产量井的学分。(a) 在本节中：

(1) “委员会”是指德克萨斯州铁路委员会。

(2) “Mcf”是指根据《自然资源法》第 91.052 条测量的 1,000 立方英尺气体。

(3) “合格低产量井”是指三个月内每天产量不超过 90 mcf 的气井，不包括根据委员会规则燃烧的天然气。为了对气井进行资格认证，每口井每天的产量是通过计算该井的平均日产量来确定的，该井的月产量是根据向委员会提交的月度油井产量报告中报告的，以及生产商根据第 201.203 条向主计长提交的报告中报告的油井月产量中的较大者，包括对这些报告的任何修订。

(b) 每个月，主计长应根据生产商可获得的各种价格指数，包括亨利中心、休斯顿航道、密西西比驳船运输公司、纽约商品交易所报告的价格或其他现货价格（如适用）证明前三个月调整为2005美元的天然气平均应税价格。主计长应根据本款在德克萨斯登记册上公布证明。

(c) 如果审计长根据 (b) 小节认证的天然气的平均应税价格在前三个月内超过每 mcf 3 美元，但不超过每 mcf 3.50 美元，则符合条件的低产量井的经营者有权获得 25% 的税款抵免。

(d) 如果审计长根据 (b) 款认证的天然气的平均应税价格在前三个月内超过每 mcf 2.50 美元，但不超过每 mcf 3 美元，则符合条件的低产量井的经营者有权获得 50% 的税款抵免。

(e) 如果主计长根据 (b) 款认证的天然气平均应税价格在前三个月内不超过每 mcf 2.50 美元，则符合条件的低产量油井的经营者有权获得 100% 的税款抵免。

(f) 如果按第 201.052 条规定的全额税率缴纳天然气税，则纳税人有权获得本章或第 202 章对多缴金额征收的税款的抵免。要获得抵免，该人必须在根据第 111.104 条提交退税的适用期限届满之前向主计长申请抵免。

(g) 小节被 2007 年法案第 80 条，RS，第 911 章（HB 2982），第 4 节废除。废除的生效日期是 2008 年 1 月 1 日，即该条款到期之后。

(g) 本节于 2007 年 9 月 1 日到期。

(g) 由 2007 年法案第 80 条废除，R.S.，第 911 章，第 4 节，生效。2008 年 1 月 1 日。

由 2005 年法案第 79 条第 267 章（HB 2161）第 9 条添加，生效。2005 年 9 月 1 日。

修订者：

2007 年法案，第 80 条，RS，第 911 章（HB 2982），第 4 节，生效。2008 年 1 月 1 日。

2019 年法案，第 86 条，RS，第 75 章（SB 925），第 1 节，生效。2019 年 9 月 1 日。

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2019 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle I - Severance Taxes

Chapter 202 - Oil Production Tax

Subchapter B. Tax Imposed

Section 202.054. Qualification of Oil From New or Expanded Enhanced Recovery Project for Special Tax Rate

Universal Citation:

TX Tax Code § 202.054 (2019) ○

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Sec. 202.054. QUALIFICATION OF OIL FROM NEW OR EXPANDED ENHANCED RECOVERY PROJECT FOR SPECIAL TAX RATE. (a) In this section:

- (1) "Active operation" means the start and continuation of a fluid injection program for a secondary or tertiary recovery project to enhance the displacement process in the reservoir.
- (2) "Commission" means the Railroad Commission of Texas.

(3) "Enhanced recovery project" means the use of any process for the displacement of oil from the earth other than primary recovery and includes the use of an immiscible, miscible, chemical, thermal, or biological process and any co-production project.

(4) "Existing enhanced recovery project" means an enhanced recovery project that began active operations before September 1, 1989.

(5) "Expanded enhanced recovery project" or "expansion" means the addition of injection and producing wells, the change of injection pattern, or other operating changes to an existing enhanced oil recovery project that will result in the recovery of oil that would not otherwise be recovered.

(6) "Incremental production" means the volume of oil produced by an expanded enhanced recovery project in excess of the production decline rate established under conditions before expansion for an existing enhanced recovery project.

(7) "Operator" means the person responsible for the actual physical operation of an enhanced recovery project.

(8) "Positive production response" means that the rate of oil production from the wells affected by an enhanced recovery project is greater than the rate that would have occurred without the project.

(9) "Primary recovery" means the displacement of oil from the earth into the well bore by means of the natural pressure of the oil reservoir, including artificial lift.

(10) "Production decline rate" means the projected future oil production from a project area as extrapolated by a method approved by the commission.

(11) "Recovered oil tax rate" means the tax rate provided by Section 202.052(b) of this code.

(12) "Secondary recovery project" means an enhanced recovery project that is not a tertiary recovery project.

(13) "Tertiary recovery project" means an enhanced recovery project using a tertiary recovery method listed in the federal June 1979 energy regulations referred to in Section 4993, Internal Revenue Code of 1986, or approved by the United States secretary of the treasury for purposes of administering Section 4993, Internal Revenue Code of 1986, without regard to whether that section remains in effect.

(14) "Co-production project" means an enhanced recovery project in which water is permanently removed from an oil and/or gas reservoir in an effort to lower the gas-water or oil-water contact in the reservoir or to reduce reservoir pressure to recover entrained hydrocarbons from the reservoir that would not be produced by conventional primary or secondary production methods.

(15) "Commission approved co-production project" means a reservoir development project in which the commission has recognized that water withdrawals from an oil or gas reservoir in excess of specified minimum volumes will result in recovery of additional oil and/or gas from the reservoir that would not be produced by conventional production methods and where operators in the field have begun to implement commission requirements to withdraw such volumes of water and dispose of such water outside the subject reservoir. Reservoirs potentially eligible for this designation shall be limited to those reservoirs in which oil and/or gas has been bypassed by water encroachment caused by production from the reservoir and such bypassed oil and/or gas may be produced as a result of fieldwide high-volume water withdrawals of natural formation water.

(16) "High-volume water withdrawals" means the withdrawal of water from a reservoir in an amount sufficient to dewater portions of the reservoir containing oil and/or gas previously bypassed by water encroachment.

(b) Oil produced from an enhanced recovery project other than a co-production project qualifies for the recovered oil tax rate if, before the project begins active operation, the commission approves the project and designates the area to be affected by the project. The incremental production from an expanded enhanced recovery project other than a co-production project qualifies for the recovered oil tax rate if, before the expansion begins, the commission approves the expansion and designates the area to be affected by the expansion. For a new or expanded enhanced recovery project, other than a co-production project, for which an application for approval under this section is filed with the commission on or after January 1, 1994, severance tax for all oil produced during the period from January 1, 1994, through August 31, 1995, to which the recovered tax rate is applicable, must be paid when due at the rate provided by Section 202.052(a) of this code. On or after January 1, 1996, the payor may apply to the comptroller for and shall be entitled to receive a tax credit equal to the difference between the tax paid and the tax which would have been due at the recovered oil tax rate for all production to which the recovered tax rate is applicable during the period from January 1, 1994, through August 31, 1995. The tax credit may be applied to either oil or gas severance taxes regardless of the field from which the production originates. Oil produced from a commission approved co-

production project, whether a new enhanced recovery project or an expanded enhanced recovery project, qualifies for the recovered oil tax rate following commission certification of a positive production response without regard to whether the commission approval is before or after the project began active operations; provided, however, tax must be paid when due at the rate provided in Section 202.052(a) of this code for all oil produced on or before July 31, 1995. On or after September 1, 1995, the operator may apply to the comptroller for a refund and shall be entitled to receive a refund equal to the difference between the tax paid on all oil produced from a commission approved co-production project after commission certification of a positive production response and the tax due at the recovered oil tax rate for all oil produced after commission certification of a positive production response from such co-production project. The operator of a proposed project or a proposed expansion may apply to the commission for approval of the project or expansion under this section. The commission may require an applicant to provide the commission with any relevant information required to administer this section. If approval by the commission of a unitization agreement under Subchapter B, Chapter 101, Natural Resources Code, is required for purposes of carrying out the project or expansion, the commission may not approve the project or expansion unless it approves the unitization agreement. A person may apply for approval of a proposed enhanced recovery project or a proposed expansion under this subsection concurrently with an application for approval of a unitization agreement for purposes of carrying out the enhanced recovery project or expansion under Section 101.011, Natural Resources Code, or with an application for certification of the project or expansion as a tertiary recovery project for purposes of Section 4993, Internal Revenue Code of 1986, or may make a separate application for approval.

(c) This section applies to an enhanced recovery project that begins active operation on or after September 1, 1989, and to an expansion that the commission approves on or after September 1, 1991. An application for approval under this section must be filed on or after September 1, 1989, for a new enhanced recovery project. An application for approval under this section must be filed on or after September 1, 1991, for an expansion of an existing enhanced recovery project. A project may not qualify as an expansion if the project has qualified as a new enhanced recovery project under this section. An application may be filed on or after September 1, 1989, even if a separate application for approval of the project or expansion has already been filed under Subchapter B, Chapter 101, Natural Resources Code, or for approval as a tertiary recovery project for purposes of Section 4993, Internal Revenue Code of 1986, if the operation of a new project or the expansion of an existing project, other than a co-production project, does not begin before the application for approval under this section is approved by the commission; provided, however, nothing

herein shall require commission approval of a co-production project prior to commencing active operations on such project in order for such project to be eligible for the recovered oil tax rate.

(d) An applicant for commission approval of a co-production project shall submit a written application for approval to the commission. Such application must be filed before January 1, 1994. The applicant shall provide the commission with any relevant information required to administer this section, including evidence demonstrating that the reservoir is eligible for the designation and demonstrating the minimum volumes of high-volume water withdrawal required to recover oil and/or gas from the reservoir that would not be produced by conventional production methods. A commission representative may administratively approve the application. If the commission representative denies administrative approval, the applicant shall have the right to a hearing upon request.

(e) If the commission approves an enhanced recovery project or an expansion under this section, it shall issue a certification of approval for an approved project designating the area to be affected by the project.

(f) The recovered oil tax rate applies only to oil produced from a new enhanced oil recovery project, any co-production project, or the incremental production caused by the expansion of an existing enhanced recovery project from the area the commission certifies to be affected by the project.

(g) Subject to the provisions of Subsections (b) and (h) of this section, the recovered oil tax rate applies to oil on which a tax is imposed by this chapter for the 10 years beginning the first day of the month following the date the commission certifies that, in the case of an enhanced recovery project including a co-production project, a positive production response has occurred or, in the case of an expansion, other than related to a co-production project, incremental production has occurred, if the application for certification is filed:

(1) not later than three years from the date the commission approves the project if the project is designated as a new or existing project other than a co-production project that uses a secondary recovery process; or

(2) not later than five years from the date the commission approves the project if the project is designated as a new or existing project that uses a tertiary recovery process or is a co-production project.

(h) The operator may designate the certification date, subject to commission approval. If the commission determines that the project has caused a positive production response or

incremental production, the commission shall certify that fact.

(i) Notwithstanding Subsection (g) of this section, qualification for the recovered oil tax rate ends on the first day of the first calendar month that begins on or after the 91st day following the date of termination of the active operation of the enhanced recovery project or of termination of an approved expansion.

(j) If the active operation of an approved enhanced recovery project or expansion is terminated, the person who immediately before the termination is the operator of the project shall notify the commission and the comptroller in writing not later than the 30th day after the last day of active operation. Any person who violates this subsection is liable to the state for a civil penalty if the person pays or attempts to pay the tax imposed by this chapter on oil from the project at the recovered oil tax rate after qualification for that rate ends under Subsection (g) or (i) of this section. The amount of the penalty may not exceed the sum of:

(1) \$10,000; and

(2) the difference between the amount of taxes paid or attempted to be paid and the amount of taxes due.

(k) The attorney general may recover a penalty under Subsection (j) of this section in a suit brought on behalf of the state. Venue for the suit is in Travis County.

(l) The commission has broad discretion in administering this section and shall adopt and enforce any appropriate rules or orders that the commission finds necessary to administer this section concerning the designation, operation, and termination of enhanced recovery projects and expansions. The commission shall notify the comptroller of any action taken under this subsection. The comptroller shall have the power to establish procedures in order to comply with this Act.

(m) Subject to the provisions of Subsection (b) of this section, if , before the comptroller approves an application for taxation at the recovered oil tax rate, the tax imposed by this chapter is paid at the rate provided by Section 202.052(a) of this code on oil that qualifies under this section for the recovered oil tax rate, the producer or producers of the oil are entitled to a credit against taxes imposed by this chapter in an amount equal to the difference between the tax paid on the oil and the tax due on the oil at the recovered oil tax rate. The credit is allocated to each producer according to the producer's proportionate share in the oil. To receive a credit, one or more of the producers of the oil must apply to

the comptroller for the credit not later than the first anniversary after the date the commission certifies that a positive production response has occurred.

(n) To qualify for the taxation of oil at the recovered oil tax rate, a person responsible for paying the tax must apply to the comptroller. The application must include the certification of the commission that the project or expansion has been approved and that the project has resulted in a positive production response or that the expansion has resulted in incremental production. The comptroller shall approve the application of a person who demonstrates that the oil is eligible for taxation at the recovered oil tax rate. The comptroller may require a person applying for the recovered oil tax rate to provide any relevant information in the person's monthly report and internal records that the comptroller considers necessary to administer this section. The commission shall notify the comptroller in writing immediately if it determines that active operation of an approved enhanced recovery project or an approved expansion has been terminated or if it takes any action or discovers any information that affects the taxation of oil at the recovered oil tax rate.

Added by Acts 1989, 71st Leg., ch. 795, Sec. 2, eff. Sept. 1, 1989. Amended by Acts 1991, 72nd Leg., ch. 604, Sec. 2, eff. Sept. 1, 1991; Acts 1993, 73rd Leg., ch. 335, Sec. 1, 2, eff. Jan. 1, 1994; Acts 1993, 73rd Leg., ch. 958, Sec. 2, eff. Sept. 1, 1993; Acts 1997, 75th Leg., ch. 931, Sec. 1, 2, eff. Sept. 1, 1997; Acts 2003, 78th Leg., ch. 209, Sec. 53, eff. Oct. 1, 2003.

2019 年德克萨斯州法规 税法

第 2 章 - 州税收

副标题 I - 遣散费

第 202 章 - 石油生产税

B 分章 征收

税 第 202.054 节。新建或扩建的增采项目石油特惠税率资格

普遍引用:

德克萨斯州税法 § 202.054 (2019) ○

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第 202.054 节。新建或扩建的增采项目石油获得特殊税率的资格。(a) 在本节中:

- (1) “主动作业”是指为二级或三级采收项目启动和继续注入流体计划，以增强储层的置换过程。
- (2) “委员会”是指德克萨斯州铁路委员会。
- (3) “增强采收项目”是指使用除初级采收以外的任何工艺将石油从地球上置换，包括使用不混溶、混溶、化学、热或生物工艺以及任何联合生产项目。

(4) “现有的增强型恢复项目”是指在 1989 年 9 月 1 日之前开始积极运营的增强型恢复项目。

(5) “扩大的提高采收率项目”或“扩展”是指对现有的提高采收率项目增加注入和生产井、改变注入模式或其他运营变化，这将导致原本无法回收的石油的回收率。

(6) “增量产量”系指扩大的增采项目生产的石油量超过现有增采项目在扩建前条件下确定的产量下降率。

(7) “经营者”是指负责增强型恢复项目实际运营的人员。

(8) “积极的生产反应”是指受提高采收率项目影响的油井的石油产量高于没有该项目时的石油产量。

(9) “初级采收”是指通过油藏的自然压力（包括人工抬升）将石油从地球排入井眼。

(10) “产量下降率”是指通过委员会批准的方法推断出的项目区未来预计的石油产量。

(11) “回收石油税率”是指本法典第 202.052 (b) 条规定的税率。

(12) “二级回收项目”是指非三级回收项目的增强型回收项目。

(13) “三级回收项目”是指使用 1986 年《国内税收法》第 4993 条所述的联邦 1979 年 6 月能源法规中列出的三级回收方法的增强型回收项目，或经美国财政部长批准以管理 1986 年《国内税收法》第 4993 条，而不考虑该部分是否仍然有效。

(14) “联合生产项目”系指从油和/或气藏中永久抽水的增强采收项目，以降低储层中的气水或油水接触，或降低储层压力，以回收传统初级或二级生产方法无法生产的夹带碳氢化合物。

(15) “委员会批准的联合生产项目”是指油藏开发项目，其中委员会已认识到从石油或天然气储层取水超过规定的最小体积将导致从油藏中回收传统生产方法无法生产的额外石油和/或天然气，并且该油田的经营者已开始执行委员会要求，以提取此类水量并处置此类水对象水库外的水。可能符合此指定条件的油藏应仅限于那些石油和/或天然气因油藏生产造成的水侵占而绕过的油藏，并且此类绕过的石油和/或天然气可能是由于全油田大量取水而产生的天然地层水。

(16) “大容量取水”系指从水库取水量足以使水库中含有石油和/或天然气的部分水源以前被水侵占绕过的部分脱水。

(b) 如果联合生产项目以外的增采项目生产的石油在项目开始积极运营之前，委员会批准了该项目并指定了受该项目影响的地区，则有资格享受回收石油税率。如果在扩建开始之

前，委员会批准扩建并指定受扩建影响的地区，则除联合生产项目外，扩大的增强采收项目的增量产量有资格享受回收石油税率。对于在 1994 年 1 月 1 日或之后根据本节向委员会提交批准申请的新的或扩大的增强采收项目，除联合生产项目外，对 1994 年 1 月 1 日至 1995 年 8 月 31 日期间生产的所有石油征收遣散税，并适用追回税率，必须按本守则第 202.052

(a) 条规定的费率在到期时支付。在 1996 年 1 月 1 日或之后，付款人可以向主计长申请并有权获得税收抵免，该税收抵免相当于自 1 月 1 日起适用收回税率的所有产品所缴纳的税款与按收回的石油税率应缴纳的税款之间的差额，1994 年至 1995 年 8 月 31 日。税收抵免可适用于石油或天然气遣散税，无论生产来自哪个领域。委员会批准的联合生产项目生产的石油，无论是新的增强采收项目还是扩大的增强采收项目，在委员会证明生产反应积极后，无论委员会批准是在项目开始积极运营之前还是之后，都有资格享受回收石油税率；但是，对于 1995 年 7 月 31 日或之前生产的所有石油，必须按本法典第 202.052 (a) 条规定的税率缴纳税款。在 1995 年 9 月 1 日或之后，经营者可以向主计长申请退款，并有权获得相当于在委员会证明生产反应积极后，委员会批准的联合生产项目生产的所有石油所缴纳的税款与在委员会证明此类联合生产的积极生产反应后生产的所有石油按回收石油税率应缴纳的税款之间的差额项目。拟议项目或拟议扩建的运营商可以根据本节向委员会申请批准该项目或扩建。委员会可以要求申请人向委员会提供管理本节所需的任何相关信息。如果根据《自然资源法》第 101 章 B 分章需要委员会批准单位化协议才能实施项目或扩建，则委员会不得批准该项目或扩建，除非委员会批准该单元化协议。任何人可以根据本款申请批准拟议的增强恢复项目或拟议的扩建，同时申请批准单位化协议，以实施《自然资源法》第 101.011 条规定的增强恢复项目或扩建，或申请将该项目或扩建认证为第 4993 条的三级恢复项目，1986 年《国内税收法》，或可以单独申请批准。

(c) 本节适用于 1989 年 9 月 1 日或之后开始积极运营的增强型恢复项目，以及委员会在 1991 年 9 月 1 日或之后批准的扩建项目。根据本节提出的批准申请必须在 1989 年 9 月 1 日或之后提交，以获得新的增强型恢复项目。根据本节提出的批准申请必须在 1991 年 9 月 1 日或之后提交，以扩大现有的增强恢复项目。如果该项目符合本节规定的新增强恢复项目的资格，则该项目可能不符合扩建条件。申请可以在 1989 年 9 月 1 日或之后提交，即使已经根据《自然资源法》第 101 章 B 分章单独提交了项目批准或扩建申请，或根据 1986 年《国内税收法》第 4993 条的目的批准为三级恢复项目，如果新项目的运营或现有项目的扩展，除联合制作项目外，在委员会批准本节规定的批准申请之前不开始；但是，本协议中的任何内容均不要求在联合生产项目开始积极运营之前获得委员会批准，以便该项目有资格享受回收石油税率。

(d) 联合制作项目的委员会批准申请人应向委员会提交书面批准申请。此类申请必须在 1994 年 1 月 1 日之前提交。申请人应向委员会提供管理本节所需的任何相关信息，包括证明该水库有资格获得指定的证据，并证明从油藏中回收石油和/或天然气所需的最低大容量取水量，而这些石油和/或天然气不会通过传统生产方法生产。委员会代表可以行政批准申请。如果委员会代表拒绝行政批准，申请人有权根据要求举行听证会。

(e) 如果委员会根据本节批准加强恢复项目或扩建项目，则应为已批准的项目签发批准证明，指定受该项目影响的区域。

(f) 采油税率仅适用于新的提高采收率项目、任何联合生产项目或因从委员会证明受该项目影响的地区扩建现有提高采收率项目而产生的增量产量。

(g) 根据本节 (b) 和 (h) 小节的规定，回收石油税率适用于本章征税的石油，自委员会证明在包括联合生产项目在内的增强采收率项目（包括联合生产项目）的次月第一天起的 10 年内，如果提交了认证申请，则出现了积极的生产反应，或者在与联合制作项目相关的扩建的情况下，发生了增量生产：

(1) 如果该项目被指定为新的或现有的项目，而不是使用二次回收工艺的联合制作项目，则不迟于委员会批准该项目之日起三年；或

(2) 如果该项目被指定为使用三级回收工艺或联合制作项目的新项目或现有项目，则不迟于委员会批准该项目之日起五年。

(h) 经营者可以指定认证日期，但须经委员会批准。如果委员会确定该项目引起了积极的生产反应或增量生产，委员会应证明这一事实。

(i) 尽管有本节 (g) 小节的规定，回收石油税率的资格在增强采收率项目的积极运营终止或批准的扩建终止之日之后的第 91 天或之后开始的第一个日历月的第一天结束。

(j) 如果经批准的增强型恢复项目或扩建项目的积极运营终止，则在紧接终止前作为项目经营者的人应在积极运营的最后一天后的第 30 天内以书面形式通知委员会和主计长。如果违反本款的人在根据本节 (g) 或 (i) 款的税率资格结束后，以回收的石油税率支付或试图支付本章对项目石油征收的税款，则该人将对国家处以民事处罚。罚款金额不得超过以下各项的总和：

(1) 10,000 美元；和

(2) 已缴纳或试图缴纳的税额与应缴税额之间的差额。

(k) 总检察长可以在代表国家提起的诉讼中根据本节 (j) 款追回罚款。诉讼地点在特拉维斯县。

(l) 委员会在管理本节方面拥有广泛的自由裁量权，并应通过和执行委员会认为必要的任何适当的规则或命令来管理本节，涉及增强型恢复项目和扩建的指定、运营和终止。委员会应根据本款采取的任何行动通知主计长。主计长有权制定程序以遵守本法。

(m) 在不违反本节 (b) 小节规定的规定的情况下，如果在主计长批准按回收石油税率征税的申请之前，本章征收的税款按本法典第 202.052 (a) 条规定的税率对符合本节规定的石油征收石油税率的税率缴纳，石油生产商有权获得本章征收的税款抵免，其金额等于对石油缴纳的税款与按回收石油税率计算的对石油应缴税款之间的差额。信贷根据生产商在石油中的比例份额分配给每个生产商。要获得抵免，一个或多个石油生产商必须在委员会证明发生积极生产反应之日起一周年之前向主计长申请抵免。

(n) 要获得按回收石油税率征税的资格，必须由负责缴纳税款的人向主计长提出申请。申请必须包括委员会的证明，证明该项目或扩建已获得批准，并且该项目已产生积极的生产反应，或者扩建已导致增量生产。主计长应批准证明石油有资格按回收石油税率征税的人的申请。主计长可以要求申请回收石油税率的人在主计长认为管理本节所必需的月度报告和内部记录中提供任何相关信息。如果委员会确定已批准的增强采收项目或批准的扩建项目的积极运营已终止，或者如果它采取任何行动或发现任何影响按回收石油税率对石油征税的信息，则委员会应立即以书面形式通知主计长。

由 1989 年法案，第 71 条，第 795 章，第 2 节，生效。1989 年 9 月 1 日。经 1991 年法令第 72 条第 604 章第 2 节修订，生效。1991 年 9 月 1 日;1993 年法案，第 73 条，第 335 章，第 1、2 节，生效。1994 年 1 月 1 日;1993 年法案，第 73 条，第 958 章，第 2 节，生效。1993 年 9 月 1 日;1997 年法令，第 75 条，第 931 章，第 1、2 节，生效。1997 年 9 月 1 日;2003 年法案，第 78 条，第 209 章，第 53 条，生效。2003 年 10 月 1 日。

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2024 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle I - Severance Taxes

Chapter 202 - Oil Production Tax

Subchapter B. Tax Imposed

Section 202.056. Exemption for Oil and Gas From Wells Previously Inactive

Universal Citation:

TX Tax Code § 202.056 (2024) ☐

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Sec. 202.056. EXEMPTION FOR OIL AND GAS FROM WELLS PREVIOUSLY INACTIVE.

(a) In this section:

(1) "Commission" means the Railroad Commission of Texas.

(2) "Hydrocarbons" means any oil or gas produced from a well, including hydrocarbon production.

(3) Repealed by Acts 2019, 86th Leg., R.S., Ch. 17 (S.B. 533), Sec. 3, eff. September 1, 2019.

(4) "Two-year inactive well" means a well that has not produced oil or gas in more than one month in the two years preceding the date of application for severance tax exemption under this section. The term does not include a well that is:

(A) part of an enhanced oil recovery project, as defined by Section 89.002, Natural Resources Code; or

(B) drilled but not completed and that does not have a record of hydrocarbon production reported to the commission.

(b) Hydrocarbons produced from a well qualify for a five-year severance tax exemption if the commission designates the well as a two-year inactive well. The commission may require an applicant to provide the commission with any relevant information required to administer this section. The commission may require additional well tests to determine well capability as the commission deems necessary. The commission shall notify the comptroller in writing immediately if the commission determines that the operation of the two-year inactive well has been terminated or if the commission discovers any information that affects the taxation of the production from the designated well.

(c) If the commission designates a two-year inactive well under this section, the commission shall issue a certificate designating the well as a two-year inactive well.

(d) An application for two-year inactive well certification must be made to the commission to qualify for the tax exemption under this section. Hydrocarbons sold after the date of certification are eligible for the tax exemption.

(e) The commission may revoke a certificate if information indicates that a certified well was not a two-year inactive well or if other lease production is credited to the certified well. Upon notice to the operator from the commission that the certificate for tax exemption under this section has been revoked, the tax exemption may not be applied to hydrocarbons sold from that well from the date of revocation.

(f) The commission shall adopt all necessary rules to administer this section.

(g) To qualify for the tax exemption provided by this section, the person responsible for paying the tax must apply to the comptroller. The comptroller shall approve the application of a person who demonstrates that the hydrocarbon production is eligible for a tax exemption. The comptroller may require a person applying for the tax exemption to provide any relevant information necessary to administer this section. The comptroller shall have the power to establish procedures in order to comply with this section.

(h) If the tax is paid at the full rate provided by Section 201.052(a) or 202.052(a) before the comptroller approves an application for an exemption provided for in this chapter, the operator is entitled to a credit against taxes imposed by this chapter in an amount equal to the tax paid. To receive a credit, the operator must apply to the comptroller for the credit before the expiration of the applicable period for filing a tax refund claim under Section 111.104.

(i) A person who makes or subscribes any application, report, or other document and submits the application, report, or other document to the commission to form the basis for an application for a tax exemption under this section, knowing that the application, report, or other document is false or untrue in a material fact, may be subject to the penalties imposed by Chapters 85 and 91, Natural Resources Code.

(j) On notice from the commission that the certification for a two-year inactive well has been revoked, the tax exemption shall not apply to oil or gas production sold after the date of notification. A person who violates this subsection is liable to the state for a civil penalty if the person applies or attempts to apply the tax exemption allowed by this chapter after the certification for a two-year inactive well is revoked. The amount of the penalty may not exceed the sum of:

(1) \$10,000; and

(2) the difference between the amount of taxes paid or attempted to be paid and the amount of taxes due.

(k) The attorney general may recover a penalty under Subsection (j) in a suit brought on behalf of the state. Venue for the suit is in Travis County.

Added by Acts 1993, 73rd Leg., ch. 1015, Sec. 3, eff. Sept. 1, 1993. Amended by Acts 1997, 75th Leg., ch. 208, Sec. 1 to 3, eff. Sept. 1, 1997; Acts 1999, 76th Leg., ch. 365, Sec. 2, eff. Aug. 30, 1999; Acts 1999, 76th Leg., ch. 893, Sec. 1, eff. June 18, 1999.

Amended by:

Acts 2019, 86th Leg., R.S., Ch. 17 (S.B. 533), Sec. 1, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 17 (S.B. 533), Sec. 2, eff. September 1, 2019.

Acts 2019, 86th Leg., R.S., Ch. 17 (S.B. 533), Sec. 3, eff. September 1, 2019.

2024 年德克萨斯州法规 税法

第 2 章 - 州税收

副标题 I - 遣散税

第 202 章 - 石油生产税

B 分章 征收

税 第 202.056 节。对以前不活跃的油井的石油和天然气豁免

普遍引用：

德克萨斯州税法 § 202.056 （2024） 

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第 202.056 节。从以前不活跃的油井中豁免石油和天然气。（a） 在本节中：

- （1）“委员会”是指德克萨斯州铁路委员会。
- （2）“碳氢化合物”是指从油井生产的任何石油或天然气，包括碳氢化合物生产。
- （3）被 2019 年法案废除，第 86 条，RS，第 17 章（SB 533），第 3 节，生效。2019 年 9 月 1 日。
- （4）“两年闲置油井”是指在根据本节申请遣散税豁免之日前两年内超过一个月未生产石油或天然气的油井。该术语不包括符合以下条件的井：

(A) 《自然资源法》第 89.002 条定义的提高采收率项目的一部分;或

(B) 已钻探但未完成, 并且没有向委员会报告的碳氢化合物生产记录。

(b) 如果委员会将油井指定为两年闲置井, 则从油井生产的碳氢化合物有资格获得五年遣散税豁免。委员会可以要求申请人向委员会提供管理本节所需的任何相关信息。委员会可能会要求进行额外的油井测试, 以确定委员会认为必要的油井能力。如果委员会确定两年闲置井的运营已终止, 或者如果委员会发现任何影响指定井生产税收的信息, 委员会应立即以书面形式通知主计长。

(c) 如果委员会根据本节指定了两年闲置井, 则委员会应颁发证书, 指定该井为两年闲置井。

(d) 必须向委员会提出两年非活跃井认证申请, 才有资格获得本节规定的免税。认证日期之后销售的碳氢化合物有资格享受免税。

(e) 如果信息表明经认证的井不是两年闲置的井, 或者如果其他租赁生产记入该认证井, 则委员会可以撤销证书。在委员会通知运营商本节规定的免税证书已被撤销后, 自撤销之日起, 免税不得适用于从该井出售的碳氢化合物。

(f) 委员会应通过管理本节的所有必要规则。

(g) 要获得本节规定的免税资格, 负责缴纳税款的人必须向主计长提出申请。主计长应批准证明碳氢化合物生产有资格免税的人的申请。主计长可以要求申请免税的人提供管理本节所需的任何相关信息。主计长应有权制定程序以遵守本节。

(h) 如果在主计长批准本章规定的豁免申请之前按第 201.052 (a) 或 202.052 (a) 条规定的全额税率缴纳税款, 则经营者有权获得本章征收的税款抵免, 金额等于已缴纳的税款。要获得抵免, 运营商必须在根据第 111.104 条提交退税申请的适用期限届满之前向主计长申请抵免。

(i) 任何人制作或签署任何申请、报告或其他文件, 并将申请、报告或其他文件提交给委员会, 以构成根据本节申请免税的依据, 而明知该申请、报告或其他文件在重要事实中是虚假或不真实的, 可能会受到第 85 章和第 91 章施加的处罚, 自然资源法典。

(j) 在委员会通知两年闲置井的认证已被撤销后, 免税不适用于通知之日之后出售的石油或天然气生产。如果违反本款的人在撤销两年闲置油井的认证后申请或试图申请本章允许的免税, 则其人将受到国家的民事处罚。罚款金额不得超过以下各项的总和:

(1) 10,000 美元;和

(2) 已缴纳或试图缴纳的税额与应缴税额之间的差额。

(k) 总检察长可以在代表国家提起的诉讼中根据 (j) 款追回罚款。诉讼地点在特拉维斯县。

由 1993 年法案, 第 73 条, 第 1015 章, 第 3 节添加, 生效。1993 年 9 月 1 日。经 1997 年法令第 75 条第 208 章第 1 至 3 节修订, 生效。1997 年 9 月 1 日;1999 年法令, 第 76 条, 第 365 章, 第 2 节, 生效。1999 年 8 月 30 日;1999 年法案, 第 76 条, 第 893 章, 第 1 节, 生效。1999 年 6 月 18 日。

修订者:

2019 年法案, 第 86 条, RS, 第 17 章 (SB 533), 第 1 节, 生效。2019 年 9 月 1 日。

2019 年法案, 第 86 条, RS, 第 17 章 (SB 533), 第 2 节, 生效。2019 年 9 月 1 日。

2019 年法案, 第 86 条, RS, 第 17 章 (SB 533), 第 3 节, 生效。2019 年 9 月 1 日。

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2024 Texas Statutes

Tax Code

Title 2 - State Taxation

Subtitle I - Severance Taxes

Chapter 202 - Oil Production Tax

Subchapter B. Tax Imposed

Section 202.058. Credits for Qualifying Low-Producing Oil Leases

Universal Citation:

TX Tax Code § 202.058 (2024) ○

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Sec. 202.058. CREDITS FOR QUALIFYING LOW-PRODUCING OIL LEASES. (a) In this section:

- (1) "Commission" means the Railroad Commission of Texas.
- (2) "Qualifying low-producing oil lease" means a well classified as an oil well that is part of a lease whose production during a 90-day period is less than:
 - (A) 15 barrels of oil per day of production; or
 - (B) five percent recoverable oil per barrel of produced water.

(b) For purposes of qualifying a lease, production per well per day is determined by computing the average daily per well production from the lease using the greater of the monthly production from the well as reported in the monthly lease production reports made to the commission and the monthly production from the well as reported in the producer's reports made to the comptroller under Section 202.201, including any amendments to those reports. For purposes of qualifying a lease, production per well per day is measured by dividing the sum of lease production during the three-month period by the sum of the number of well-days, where a well-day is one well producing for one day. The operator of a lease that is eligible for a credit under this section only on the basis of Subsection (a)(2)(B) must pay to the comptroller a filing fee of \$100 before the comptroller may authorize the credit.

(c) Each month, the comptroller shall certify the average taxable price of oil, adjusted to 2005 dollars, during the previous three months based on various price indices available to producers, including the reported Texas Panhandle Spot Price, West Texas Intermediate Crude Spot Price, New York Mercantile Exchange, or other spot prices, as applicable. The comptroller shall publish certifications under this subsection in the Texas Register.

(d) An operator of a qualifying low-producing lease is entitled to a 25 percent credit on the tax otherwise due on oil produced from that lease during a month if the average taxable price of oil certified by the comptroller under Subsection (c) for the previous three-month period is more than \$25 per barrel but not more than \$30 per barrel.

(e) An operator of a qualifying low-producing lease is entitled to a 50 percent credit on the tax otherwise due on oil produced from that lease during a month if the average taxable price of oil certified by the comptroller under Subsection (c) for the previous three-month period is more than \$22 per barrel but not more than \$25 per barrel.

(f) An operator of a qualifying low-producing lease is entitled to a 100 percent credit on the tax otherwise due on oil produced from that lease during a month if the average taxable price of oil certified by the comptroller under Subsection (c) for the previous three-month period is not more than \$22 per barrel.

(g) If the tax is paid on oil at the full rate provided by Section 202.052, the person paying the tax is entitled to a credit against taxes imposed by this chapter or Chapter 201 on the amount overpaid. To receive the credit, the person must apply to the comptroller for the credit not later than the expiration of the applicable period for filing a tax refund under Section 111.104.

Subsec. (h) was repealed by Acts 2007, 80th Leg., R.S., Ch. 911 (H.B. 2982), Sec. 4. The effective date of the repeal was January 1, 2008, which was after the expiration of the section.

(h) This section expires September 1, 2007.

(h) Repealed by Acts 2007, 80th Leg., R.S., Ch. 911, Sec. 4, eff. January 1, 2008.

Added by Acts 2005, 79th Leg., Ch. 267 (H.B. 2161), Sec. 12, eff. September 1, 2005.

Amended by:

Acts 2007, 80th Leg., R.S., Ch. 911 (H.B. 2982), Sec. 4, eff. January 1, 2008.

Acts 2019, 86th Leg., R.S., Ch. 75 (S.B. 925), Sec. 2, eff. September 1, 2019.

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2024 年德克萨斯州法规 税法

第 2 章 - 州税收

副标题 I - 遣散税

第 202 章 - 石油生税

B 分章 征收

税 第 202.058 节。合格石油租赁的抵免

普遍引用：

德克萨斯州税法 § 202.058 （2024） 

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第 202.058 节。合格石油租赁的抵免。 （a） 在本节中：

（1） “委员会”是指德克萨斯州铁路委员会

（2） “合格石油租赁”是指被归类为油井的油井，该油井是租约的一部分，其 90 天内的量低：

（A） 每天生产 15 桶石油；或

（B） 每桶采出水可采油量为 5%。

(b) 为符合租约的资格，每口井的每日产量是通过计算租赁中的平均每日每井产量来确定的，该产量使用向委员会提交的月度租赁生产报告中报告的油井月产量和根据第 202.201 条向主计长提交的生产商报告中报告的油井月产量中的较大者，包括对这些报告的任何修订。为了符合租赁资格，每天每口井的产量是通过将三个月期间的租赁产量总和除以井数之和来衡量的，其中一井日是一口井生产一天。仅根据第 (a) (2) (B) 款才有资格根据本节获得抵免的租赁经营者必须在主计长授权抵免之前向主计长支付 100 美元的申请费。

(c) 每个月，主计长应根据生产商可获得的各种价格指数，包括报告的德克萨斯狭长地带现货价格、西德克萨斯中质原油现货价格、纽约商品交易所或其他现货价格（如适用））证明前三个月调整为 2005 美元的石油平均应税价格。主计长应根据本款在德克萨斯登记册上公布证明。

(d) 如果主计长根据 (c) 款认证的石油的平均应税价格在前三个月内超过每桶 25 美元但不超过每桶 30 美元，则符合条件的低产量租赁的经营者有权获得 25% 的税款抵免。

(e) 如果主计长根据 (c) 款认证的石油的平均应税价格在前三个月内超过每桶 22 美元但不超过每桶 25 美元，则符合条件的低产量租赁的经营者有权获得 50% 的税收抵免。

(f) 如果主计长根据 (c) 款认证的石油的平均应税价格在前三个月内不超过每桶 22 美元，则符合条件的低产量租赁的经营者有权获得 100% 的抵免。

(g) 如果按第 202.052 条规定的全额税率缴纳石油税款，则纳税人有权获得本章或第 201 章对多缴金额征收的税款的抵免。要获得抵免，该人必须在根据第 111.104 条提交退税的适用期限届满之前向主计长申请抵免。

(h) 小节被 2007 年法案第 80 条，RS，第 911 章（HB 2982），第 4 节废除。废除的生效日期是 2008 年 1 月 1 日，即该条款到期之后。

(h) 本节于 2007 年 9 月 1 日到期。

(h) 被 2007 年法案废除，第 80 条，R.S.，第 911 章，第 4 节，生效。2008 年 1 月 1 日。

由 2005 年法案第 79 条第 267 章（HB 2161）第 12 条添加，生效。2005 年 9 月 1 日。

修订者：

2007 年法案，第 80 条，RS，第 911 章（HB 2982），第 4 节，生效。2008 年 1 月 1 日。

2019 年法案，第 86 条，RS，第 75 章（SB 925），第 2 节，生效。2019 年 9 月 1 日。

2007 年法案，第 80 条，RS，第 911 章（HB 2982），第 4 节，生效。2008 年 1 月 1 日。

2019 年法案，第 86 条，RS，第 75 章（SB 925），第 2 节，生效。2019 年 9 月 1 日。

Location: https://texas.public.law/statutes/tex._tax_code_section_202.058

Original Source: Section 202.058 — Credits for Qualifying Low-producing Oil Leases, (last accessed May 10, 2025). <https://statutes.capitol.texas.gov/Docs/TX/htm/TX.202.htm#202.-058>

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Section 202.0545. Tax Exemption for Enhanced Recovery Projects Using Anthropogenic Carbon Dioxide

Universal Citation:

TX Tax Code § 202.0545 (2024) ○

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Sec. 202.0545. TAX EXEMPTION FOR ENHANCED RECOVERY PROJECTS USING ANTHROPOGENIC CARBON DIOXIDE. (a) Subject to the limitations provided by this section, until the 30th anniversary of the date that the comptroller first approves an application for a tax rate reduction under this section, the producer of oil recovered through an enhanced oil recovery project that qualifies under Section 202.054 for the recovered oil tax rate provided by Section 202.052(b) is entitled to an additional 50 percent reduction in that tax rate if in the recovery of the oil the enhanced oil recovery project uses carbon dioxide that:

- (1) is captured from an anthropogenic source in this state;
- (2) would otherwise be released into the atmosphere as industrial emissions;
- (3) is measurable at the source of capture; and
- (4) is sequestered in one or more geological formations in this state following the enhanced oil recovery process.

(b) In the event that a portion of the carbon dioxide used in the enhanced oil recovery project is anthropogenic carbon dioxide that satisfies the criteria of Subsection (a) and a portion of the carbon dioxide used in the project fails to satisfy the criteria of Subsection (a) because it is not anthropogenic, the tax reduction provided by Subsection (a) shall be reduced to reflect the proportion of the carbon dioxide used in the project that satisfies the criteria of Subsection (a).

(c) To qualify for the tax rate reduction under this section, the operator must:

- (1) apply to the comptroller for the reduction and include with the application any information and documentation that the comptroller may require; and
- (2) apply for a certification from the Railroad Commission of Texas.

(d) The Railroad Commission of Texas may issue a certification under Subsection (c)(2) only if the commission finds that, based on substantial evidence, there is a reasonable expectation that:

- (1) at least 99 percent of the carbon dioxide sequestered as required by Subsection (a)(4) will remain sequestered for at least 1,000 years; and
- (2) the operator's planned sequestration program will include appropriately designed monitoring and verification measures that will be employed for a period sufficient to demonstrate whether the sequestration program is performing as expected.

(e) The tax rate reduction does not apply if the operator's sequestration program or the operator's monitoring and verification measures differ substantially from the planned program described by Subsection (d), and the operator shall refund the difference between the amount of the tax paid under this section and the amount that would have been imposed in the absence of this section.

(f) The comptroller shall approve the application if the operator submits the certification required by Subsection (c)(2) and if the comptroller determines that the oil is otherwise eligible under this section.

(g) If, before the comptroller approves an application for the tax rate reduction under this section, the tax imposed by this chapter is paid at the rate provided by Section 202.052(a) or (b) on oil that qualifies under this section, the producer or producers of the oil are entitled to a credit against taxes imposed by this chapter in an amount equal to the difference between the tax paid on the oil and the tax due on the oil after the rate reduction under this section is applied. The credit is allowed to each producer according to the producer's proportionate share in the oil. To receive a credit, one or more of the producers of the oil must apply to the comptroller for the credit not later than the first anniversary of the date the oil is produced.

(h) The comptroller and the Railroad Commission of Texas may adopt rules and establish procedures to implement and administer this section.

Added by Acts 2007, 80th Leg., R.S., Ch. 1277 (H.B. 3732), Sec. 9, eff. September 1, 2007.

Amended by:

Acts 2009, 81st Leg., R.S., Ch. 1109 (H.B. 469), Sec. 5, eff. September 1, 2009.

Acts 2021, 87th Leg., R.S., Ch. 460 (H.B. 1284), Sec. 6, eff. June 9, 2021.

2024 年德克萨斯州法规 税法

第 2 章 - 州税收

副标题 I - 遣散税

第 202 章 - 石油生产税

B 分章 征税

第 202.0545 节。使用人为二氧化碳的强化回收项目免税

普遍引用：

德克萨斯州税法 § 202.0545 （2024） 

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第 202.0545 节。使用人为二氧化碳的增强回收项目免税。(a) 在遵守本节规定的限制的情况下，在主计长首次批准根据本节降低税率的申请之日起 30 周年之前，通过增强采收项目回收的石油生产商符合第 202.054 条规定的回收石油税率的条件，如果在收回石油 提高采收率项目使用的二氧化碳：

- (1) 从该状态下的人为来源捕获;
- (2) 否则将作为工业排放物释放到大气中;
- (3) 在捕获源头可测量;和

(4) 在提高采收率过程后被封存在该状态的一个或多个地质构造中。

(b) 如果提高采收率项目中使用的二氧化碳的一部分是满足 (a) 小节标准的人为二氧化碳, 而项目中使用的一部分二氧化碳由于不是人为的而不符合 (a) 小节的标准, 则应减少 (a) 小节规定的减税额, 以反映项目中使用的二氧化碳比例满足 (a) 款的标准。

(c) 要获得本节规定的税率减免资格, 运营商必须:

(1) 向主计长申请减免, 并在申请中包括主计长可能需要的任何信息和文件;和

(2) 向德克萨斯州铁路委员会申请认证。

(d) 德克萨斯州铁路委员会只有在委员会根据大量证据发现有合理预期:

(1) 根据第 (a) (4) 款的要求封存的二氧化碳中, 至少 99% 将保持封存至少 1,000 年;和

(2) 运营商计划的封存计划将包括适当设计的监测和验证措施, 这些措施将采用足够的时间来证明封存计划是否按预期执行。

(e) 如果运营商的扣押计划或运营商的监控和核查措施与 (d) 款所述的计划计划存在重大差异, 则税率减免不适用, 运营商应退还根据本节缴纳的税款金额与在没有本节的情况下应征收的税款之间的差额。

(f) 如果经营者提交了 (c) (2) 款要求的证明, 并且主计长确定该油符合本节规定的其他条件, 则主计长应批准申请。

(g) 如果在主计长批准根据本节规定的减税申请之前, 本章征收的税款按第 202.052 (a) 或 (b) 条规定的税率对符合本节规定的石油缴纳, 则石油生产商有权获得本章征收的税款抵免, 金额等于对石油缴纳的税款与根据本节降低税率后, 对石油征收应缴税。根据生产者在石油中的比例份额, 每个生产商都可以获得抵免。要获得抵免, 一个或多个石油生产商必须在石油生产之日起一周年之前向主计长申请抵免。

(h) 主计长和德克萨斯州铁路委员会可以通过规则并制定程序来实施和管理本节。

由 2007 年法案添加, 第 80 条, RS, 第 1277 章 (HB 3732), 第 9 条, 生效。2007 年 9 月 1 日。

修订者:

2009 年法案, 第 81 条, RS, 第 1109 章 (HB 469), 第 5 节, 生效。2009 年 9 月 1 日。

2021 年法案, 第 87 条, RS, 第 460 章 (HB 1284), 第 6 条, 生效。2021 年 6 月 9 日。

(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

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2024 Wyoming Statutes

Title 39 - Taxation and Revenue

Chapter 15 - Sales Tax

Article 1 - State Sales Tax

Section 39-15-105 - Exemptions.

Universal Citation:

WY Stat § 39-15-105 (2024) ○

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39-15-105. Exemptions.

(a) The following sales or leases are exempt from the excise tax imposed by this article:

(i) For the purpose of exempting sales of services and tangible personal property which are protected by the United States constitution and the Wyoming constitution, the following are exempt:

(A) Sales which the state of Wyoming is prohibited from taxing under the laws or constitutions of the United States or Wyoming.

(ii) For the purpose of exempting sales of services and tangible personal property protected by federal law, the following are exempt:

(A) Interstate transportation of freight or passengers;

(B) Sales of railroad rolling stock including locomotives purchased by interstate railroads, aircraft purchased by interstate air carriers which are holders of valid United States civil aeronautics board permits or authorities, and trucks, truck-tractors, trailers, semitrailers and passenger buses in excess of ten thousand (10,000) pounds gross vehicle weight which are purchased by common or contract interstate carriers or which are operating in interstate commerce under exemption clauses in federal law if they are to be used in interstate commerce;

(C) Leases of motor vehicles with or without trailers when the lease rental is computed from the gross receipts of the operation, if the operator is operating under a valid interstate authority or permit;

(D) Sales to Wyoming joint apprenticeship and training programs approved by the United States department of labor;

(E) To comply with the Food and Nutrition Act of 2008, sales of food purchased with supplemental nutrition assistance benefits.

(iii) For the purpose of exempting sales of services and tangible personal property consumed in production, the following are exempt:

(A) Sales of tangible personal property to a person engaged in the business of manufacturing, processing or compounding when the tangible personal property purchased becomes an ingredient or component of the tangible personal property manufactured, processed or compounded for sale or use and sales of containers, labels or shipping cases used for the tangible personal property so manufactured, processed or compounded. This subparagraph shall apply to chemicals and catalysts used directly in manufacturing, processing or compounding which are consumed or destroyed during that process;

(B) Sales of livestock, feeds for use in feeding livestock or poultry for marketing purposes and seeds, roots, bulbs, small plants and fertilizer planted or applied to land, the products of which are to be sold. This exemption applies to, but is not limited to, sales of seeds, roots, bulbs, small plants and fertilizer planted or applied to land subject to a state or federal crop set aside program;

(C) Intrastate transportation by public utility or others of raw farm products to processing or manufacturing plants;

(D) Sales of power or fuel to a person engaged in the business of manufacturing, processing or agriculture when the same is consumed directly in manufacturing, processing or agriculture;

(E) Sales of power or fuel to a person transporting tangible personal property by railroad or by pipeline when the power or fuel is consumed directly in generating motive power for actual transportation purposes, except power or fuel which is not taxed as gasoline or gasohol under W.S. 39-17-101 through 39-17-111 or as diesel fuel under W.S. 39-17-201 through 39-17-211 and which is used to propel a motor vehicle upon the highway as defined in W.S. 39-17-201(a)(xii);

(F) Wholesale sales excluding sales of controlled substances as defined by W.S. 35-7-1002(a)(iv) which are not sold pursuant to a written prescription of or through a licensed practitioner as defined by W.S. 35-7-1002(a)(xx);

(G) Sales of fuel for use as boiler fuel in the production of electricity;

(H) Repealed By Laws 2000, Ch. 4, 2.

(J) The cost of food or meals furnished by a food establishment licensed under W.S. 35-7-124 without charge to an employee for consumption on the premises is not taxable either to the establishment or the employee.

(iv) For the purpose of exempting sales of services and tangible personal property sold to government, charitable and nonprofit organizations, irrigation districts and weed and pest control districts, the following are exempt:

(A) Sales to the state of Wyoming or its political subdivisions;

(B) Sales made to religious or charitable organizations including nonprofit organizations providing meals or services to senior citizens as certified to the department of revenue by the department of health in or for the conduct of the regular religious, charitable or senior citizen functions and activities and sales of meals made to senior citizens, guests of seniors and meals delivered to the homebound in regular conduct of senior citizen centers functions and activities;

(C) Occasional sales made by religious or charitable organizations for fund raising purposes for the conduct of regular religious or charitable functions and activities, and not in the course of any regular business. For the purposes of this subparagraph,

"regular business" means the habitual or regular activity of the organization excluding any incidental or occasional operation;

(D) Sales to a joint powers board organized under the Wyoming Joint Powers Act;

(E) Sales price of admission to county or municipal owned recreation facilities such as swimming pools, athletic facilities and recreation centers;

(F) Labor or service charges, including transportation and travel, for the repair, alteration or improvement of real property or tangible personal property owned by, or incorporated in projects under contract to the state of Wyoming or any of its political subdivisions, including an irrigation district created under W.S. 41-7-201 through 41-7-210, and a weed and pest control district created under W.S. 11-5-101 et seq.;

(G) Sales to an irrigation district created under W.S. 41-7-201 through 41-7-210;

(H) Sales to a weed and pest control district created under W.S. 11-5-101 et seq.;

(J) Intrastate transit of persons services by a government, charitable or nonprofit organization.

(v) For the purpose of exempting sales of services and tangible personal property which are alternatively taxed, the following are exempt:

(A) Repealed By Laws 1999, ch. 165, 1.

(B) Sales of transportable homes after the tax has been once paid;

(C) Sales of gasoline or gasohol taxed under W.S. 39-17-101 through 39-17-111 and of diesel fuels taxed under W.S. 39-17-201 through 39-17-211. The exemption provided by this subparagraph shall not apply to gasoline or gasohol taxed under W.S. 39-17-104(a)(iii) or to diesel fuel taxed under W.S. 39-17-204(a)(ii);

(D) Gratuities or tips which are offered to tipped employees as specified in W.S. 27-4-202(b) are exempt from the tax whether offered by the consumer or separately invoiced by the seller.

(vi) For the purpose of exempting sales of services and tangible personal property which are essential human goods and services, the following are exempt:

(A) Intrastate transportation by public utility or others of sick, injured or deceased persons by ambulance or hearse;

(B) Sales of the following tangible personal property sold under a prescription: drugs for human relief excluding over-the-counter-drugs, insulin for human relief and any syringe, needle or other device necessary for the administration thereof, oxygen for medical use, blood plasma, prosthetic devices, hearing aids, eyeglasses, contact lenses, mobility enhancing equipment, durable medical equipment and any assistive device. As used in this subparagraph, "assistive device" means any item, piece of equipment or product system, as defined by department rule, which is used to increase, maintain or improve the functional capabilities of an individual with a permanent disability, excluding any medical device, surgical device or organ implanted or transplanted into or attached directly to an individual;

(C) Sales of all noncapitalized equipment and disposable supplies which are used in the direct medical or dental care of a patient. The exemption in this subparagraph shall not include capitalized equipment or office supplies used in the normal course of business;

(D) Sales of water delivered by pipeline or truck;

(E) Sales of food for domestic home consumption.

(vii) For the purpose of exempting sales of services provided primarily to businesses, the following are exempt:

(A) Interstate or intrastate transportation of drilling rigs, including charges for the movement or conveyance of the drilling rig to or away from the well site and the loading, unloading, assembly or disassembly of the drilling rig;

(B) A person regularly engaged in the business of making loans or a supervised financial institution, as defined in W.S. 40-14-140(a)(xix), that forecloses a lien or repossesses a motor vehicle on which it has filed a lien shall not be liable for payment of sales or use tax, penalties or interest due under this section or W.S. 39-16-108 for that vehicle.

(viii) For the purpose of exempting sales of services and tangible personal property as an economic incentive, the following are exempt:

(A) Intrastate transportation of:

(I) Employees to or from work when paid or contracted for by the employee or employer;

(II) Freight and property including oil and gas by pipeline.

(B) Sales of the services of professional engineers, geologists or members of similar professions including the sales price paid for all services to real or tangible personal property leading to building location, drilling and all related activities that must be completed prior to setting the production casing, including coring, logging and testing done prior to the setting of production casing for the drilling of any oil or gas well or for the deepening or extending of any well previously drilled for oil or gas beyond the maximum point to which they were initially drilled. The exemption in this subparagraph shall also apply to any and all seismographic and geophysical surveying, stratigraphic testing, coring, logging and testing calculated to reveal the existence of geologic conditions favorable to the accumulation of oil or gas;

(C) Sales of school annuals;

(D) Sales of newspapers;

(E) Repealed By Laws 2000, Ch. 47, 1.

(F) Sales of carbon dioxide and other gases used in tertiary production;

(G) Sales of lodging services provided by a person known to the trade and public as a guide or outfitter, including but not limited to sleeping accommodations, placement of tents, snow shelters, base camps, temporary structures which are dismantled or abandoned after use and all other forms of temporary shelter are exempt from the excise tax imposed by W.S. 39-15-204(a)(ii) as distributed by W.S. 39-15-211(a)(ii);

(H) The sale of farm implements. For purposes of this subparagraph, "farm implements" means any tractor or other machinery designed or adapted and used exclusively for agricultural operations and specifically excludes any vehicle titled under chapter 2 of title 31, snowmobiles, lawn tractors, all-terrain vehicles and repair or replacement parts;

(J) The sale of aircraft repair, remodeling or maintenance services at a federal aviation administration certified repair station including, but not limited to, repair or replacement materials or parts;

(K) Repealed by Laws 2022, ch. 108, 1.

(M) Sales of goods or services made for the purpose of raising money or charges for admission to any amusement, entertainment, recreation, game or athletic event for any kindergarten through grade twelve (12) public school located in this state;

(N) Repealed by Laws 2017, ch. 41, 2.

(O) Until December 31, 2027, the sale or lease of machinery to be used in this state directly and predominantly in manufacturing tangible personal property;

(I) Repealed by Laws 2024, ch. 67, 2.

(II) Repealed by Laws 2024, ch. 67, 2.

(III) Repealed By Laws 2010, Ch. 33, 2.

(P) The sale or lease of any aircraft used in a federal aviation administration commercial operation including the sale of all:

(I) Tangible personal property permanently affixed or attached as a component part of the aircraft, including, but not limited to, repair or replacement materials or parts;

(II) Aircraft repair, remodeling and maintenance services performed on the aircraft, its engine or its component materials or parts.

(Q) Repealed by Laws 2015, ch. 120, 1.

(R) The sale of equipment used to construct a new coal gasification or coal liquefaction facility. The exemption provided by this subparagraph shall be limited to the acquisition of equipment used in a project to make it operational. The exemption shall not apply to tools and other equipment used in construction of a new facility, contracted services required for construction and routine maintenance activities nor to equipment utilized or acquired after the facility is operational;

(S) Subject to meeting the applicable provisions of this subparagraph, the following purchases by a data processing services center as defined in W.S. 39-15-101(a)

(xlv):

(I) The sales price paid for the purchase or rental of qualifying prewritten and other computer software, computer equipment including computers, servers, monitors, keyboards, storage devices, containers used to transport and house such computer equipment and other peripherals, racking systems, cabling and trays that are necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;

(II) The sales price paid for the purchase or rental of qualifying uninterruptable power supplies, back-up power generators, specialized heating and air conditioning equipment and air quality control equipment used for controlling the computer environment necessary for the operation of a data processing services center when the aggregate purchase of the qualifying equipment exceeds two million dollars (\$2,000,000.00) in any calendar year;

(III) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, the purchaser shall demonstrate to the department that he:

(1) Has a physical location in this state where the qualifying equipment purchased shall be maintained and operated until the qualifying equipment is scheduled for replacement or until it has reached the end of its serviceable life;

(2) Shall make an initial total capital asset investment in a physical location in this state:

a. For the exemption in subdivision (I) of this subparagraph, of not less than five million dollars (\$5,000,000.00) or has made a capital investment in a physical location in this state of not less than five million dollars (\$5,000,000.00) in the five (5) years immediately preceding March 5, 2010;

b. For the exemption in subdivision (II) of this subparagraph, of not less than fifty million dollars (\$50,000,000.00) or has made a capital investment in a physical location in this state of not less than fifty million dollars (\$50,000,000.00) in the five (5) years immediately preceding April 1, 2011.

(3) Has retained adequate documentation to demonstrate that the total qualifying purchases exceed the applicable annual threshold for each exemption claimed under this subparagraph;

(4) Has received certification from the Wyoming business council that the purchaser has created or will create a number of jobs in Wyoming that is appropriate to the size and stage of development of the data processing services center as determined by the Wyoming business council;

(5) Will accrue the excise tax on otherwise qualifying purchases where the applicable annual threshold was not met. The tax shall be remitted to the department not later than the end of January immediately following the end of the calendar year where the threshold was not met to avoid the assessment of penalty and interest on any amount of tax due;

(6) Shall keep adequate written records and documentation in accordance with department rule and regulation to show compliance with the requirements of this subparagraph. If the purchaser does not meet all the requirements of this subparagraph, any tax owed shall be remitted to the department not later than the end of January immediately following the end of the calendar year in which the requirements were not met.

(IV) For the purpose of claiming the exemptions in subdivisions (I) and (II) of this subparagraph, for data centers where one (1) or more entities occupies the facility, the purchaser shall demonstrate that all the requirements of subdivision (III) are met in the aggregate by the entities occupying the facility regardless of multiple ownerships of equipment and buildings.

(T) Sales of and retail commissions on lottery tickets or shares and equipment necessary to operate a lottery under W.S. 9-17-101 through 9-17-128;

(U) Sales of equipment to a telecommunications service provider, video programming service provider or provider of internet access used to provide broadband internet service in an unserved area. The following shall apply:

(I) A telecommunications service provider, video programming service provider or provider of internet access may allocate the sales price of equipment using any reasonable method, instead of specific geographic accounting, if the method is consistently used by the provider and supported by verifiable data that reasonably reflects the location where the equipment is used;

(II) As used in this subparagraph:

(1) "Broadband internet service" means high speed internet access that in residential areas is capable of download speeds of at least twenty-five (25) megabits per second and upload speeds of at least three (3) megabits per second or, in business corridors, as defined by rule of the Wyoming business council under W.S. 9-12-1501(g), is capable of download speeds of at least one (1) gigabit per second and upload speeds of at least one hundred (100) megabits per second;

(2) "Equipment" means tangible objects which are integral to the broadband internet service infrastructure of a telecommunications service provider, video programming service provider or provider of internet access and shall exclude equipment sold or leased to a customer of a provider;

(3) "Provider of internet access" means a person, or any agent, contractor or subcontractor of the person, who in the course of business, provides a service that enables users to access content, information, electronic mail or other services offered over the internet and may also include access to proprietary content, information and other services as part of a package of services offered to consumers and does not include telecommunications services, except to the extent such services are purchased, used or sold by a provider of internet access to provide internet access;

(4) "Telecommunications service provider" means a person, or any agent, contractor or subcontractor of the person, who in the course of business, provides telecommunications services, as defined in W.S. 39-15-101(a)(xxxix)(U);

(5) "Video programming service provider" means a person, or any agent, contractor or subcontractor of the person, who in the course of business, provides programming from, or comparable to, a television broadcast station, including cable service as defined in 47 U.S.C. 522(6);

(6) "Unserved area" means as defined in W.S. 9-12-1501(e).

(III) This subparagraph is repealed effective July 1, 2024.

(ix) For the purpose of avoiding application of the sales tax more than once on the same article of tangible property for the same taxpayer:

(A) The trade-in value of tangible personal property shall be excluded from the sales price of new tangible personal property when trade-in and purchase occur in one (1) transaction; and

(B) The sales price paid for a motor vehicle, house trailer, trailer coach, trailer or semitrailer as defined in W.S. 31-1-101 if the vehicle is purchased by a nonresident of Wyoming and the vehicle is to be removed from the state of Wyoming within thirty (30) days of purchase. The purchaser shall declare under penalty of perjury on a form prescribed by the department that he is not a resident of Wyoming.

(x) Sales of lodging services offered by any county fair board during a county fair or other board authorized events.

(b) Repealed by Laws 2024, ch. 67, 2.

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2024 年怀俄明州法规

第 39 章 - 税收和收入

第 15 章 - 销售税

第 1 条 - 州销售税

第 39-15-105 节 - 豁免。

普遍引用：

怀俄明州法规 § 39-15-105 (2024) 

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39-15-105. 豁免。

(a) 以下销售或租赁免征本条征收的消费税：

(i) 为了免除受美国宪法和怀俄明州宪法保护的服务和有形动产的销售，以下情况除外：

(A) 怀俄明州根据美国或怀俄明州的法律或宪法禁止征税的销售。

(ii) 为了免除受联邦法律保护的服务和有形动产的销售，以下情况除外：

(A) 货物或客运的州际运输；

(B) 铁路机车车辆的销售，包括州际铁路购买的机车、持有有效美国民用航空委员会许可证或当局的州际航空公司购买的飞机，以及车辆总重超过一万（10,000）磅的卡车、卡车牵引车、拖车、半挂车和客车，这些车辆总重由普通或合同州际承运人购买，或根据豁免条款在州际贸易中运营联邦法律（如果它们要用于州际贸易）；

(C) 如果经营者在有效的州际当局或许可证下运营，则从运营总收入中计算租赁租金时，带或不带拖车的机动车辆租赁；

(D) 向怀俄明州销售经美国劳工部批准的联合学徒和培训计划；

(E) 为遵守 2008 年《食品和营养法》，销售购买的食物可享受补充营养援助福利。

(三) 为了免除生产中消费的服务和有形动产的销售，以下情况除外：

(A) 向从事制造、加工或复合业务的人出售有形动产，而购买的有形动产成为制造、加工或复合的有形动产的成分或组成部分，以供销售或使用，以及销售用于如此制造的有形动产的容器、标签或装运箱，加工或复合。本款应适用于直接用于制造、加工或复合的化学产品和催化剂，这些化学产品和催化剂在制造、加工或复合过程中被消耗或销毁；

(B) 销售牲畜、用于喂养牲畜或家禽的用于销售目的的饲料以及种植或施用到土地上的种子、根、球茎、小型植物和肥料，其产品将出售。此豁免适用于但不限于销售种植或应用于受州或联邦作物预留计划约束的土地的种子、根、球茎、小型植物和肥料；

(C) 公用事业或其他机构将农产品原料运往加工厂或制造厂的州内运输；

(D) 向从事制造业、加工或农业业务的人出售电力或燃料，而这些电力或燃料直接用于制造业、加工业或农业；

(E) 向通过铁路或管道运输有形动产的人出售电力或燃料，当电力或燃料直接用于产生实际运输目的的动力时，但根据 WS 39-17-101 至 39-17-111 不作为汽油或汽油醇征税的电力或燃料，或根据 WS 39-17-201 至 39-17-211 作为柴油征税，并用于在高速公路上推动机动车辆，如 WS 39-17-201 (a) (xii) ；

(F) 批发销售，不包括 WS 35-7-1002 (a) (iv) 所定义的受控物质的销售，这些物质不是根据 WS 35-7-1002 (a) (xx) 定义的执业医师的书面处方或通过执业医师的书面处方销售的；

(G) 销售用作发电锅炉燃料的燃料；

(h) 被 2000 年法律废除，第 4 章，第 2 章。

(J) 根据 WS 35-7-124 获得许可的食品企业免费向雇员提供的在场所消费的食品或膳食费用均不向该机构或雇员征税。

(iv) 为了豁免出售给政府、慈善和非营利组织、灌溉区以及杂草和害虫防治区的服务和有形动产的销售，以下情况除外：

(A) 向怀俄明州或其政治分区出售;

(B) 向宗教或慈善组织(包括非营利组织)进行销售,这些组织向老年人提供膳食或服务,经卫生部向税务局证明,用于进行常规的宗教、慈善或老年人活动,以及销售向老年人、老年人的客人提供的膳食和在老年人中心活动和活动中交付给居家者的膳食;

(C) 宗教或慈善组织偶尔为筹款目的进行销售,以进行常规的宗教或慈善活动,而不是在任何常规业务过程中进行。就本款而言,“经常业务”系指组织的惯常或经常活动,不包括任何偶然或偶尔的活动;

(D) 向根据《怀俄明州联合权力法》组织的联合权力委员会出售;

(E) 县或市拥有的娱乐设施(如游泳池、体育设施和娱乐中心)的门票销售价格;

(F) 维修、改建或改善怀俄明州或其任何政治分区拥有或纳入与怀俄明州或其任何政治分区签订合同的项目的不动产或有形动产的人工或服务费,包括运输和差旅费,包括运输和差旅费,包括维修、改建或改善怀俄明州或其任何政治分区的项目,包括根据 W.S. 41-7-201 至 41-7-210 创建的灌溉区,以及根据 W.S. 11-5-101 及以下条款创建的杂草和害虫防治区;

(G) 向根据 WS 41-7-201 至 41-7-210 创建的灌溉区销售;

(H) 向根据 WS 11-5-101 及以下规定创建的杂草和害虫防治区的销售;

(J) 政府、慈善或非营利组织提供的州内人员过境服务。

(五) 为免除应另征税的服务和有形动产的销售,下列情况免除:

(A) 1999年法律废除,第165章,1。

(B) 缴纳完税后出售可移动房屋;

(C) 根据 WS 39-17-101 至 39-17-111 征税的汽油或汽油以及根据 WS 39-17-201 至 39-17-211 征税的柴油的销售。本款规定的豁免不适用于根据 WS 39-17-104 (a) (iii) 征税的汽油或汽油,或根据 WS 39-17-204 (a) (ii) 征税的柴油;

(D) 根据 WS 27-4-202 (b) 的规定,向小费员工提供的小费或小费是免税的,无论是由消费者提供还是由卖方单独开具发票。

(六) 为免除作为人类基本货物和服务的服务和有形动产的销售,下列情况除外:

(A) 公用事业或其他人通过救护车或灵车运送病人、受伤或死亡人员的州内运输;

(B) 根据处方出售的以下有形个人财产的销售: 用于救济人类的药物 (不包括非处方药)、用于救济的胰岛素以及用于给药所需的任何注射器、针头或其他装置、医疗用氧气、血浆、假肢装置、助听器、眼镜、隐形眼镜、活动能力增强设备、耐用医疗设备和任何辅助设备。在本项中, “辅助设备”是指部门规则定义的用于增加、维持或改善永久性残疾个人功能能力的任何物品、设备或产品系统, 不包括植入或移植或直接附着在个人身上的任何医疗设备、手术设备或器官;

(C) 销售用于患者直接医疗或牙科护理的所有非资本化设备和一次性用品。本款中的豁免不包括正常业务过程中使用的资本化设备或办公用品;

(D) 通过管道或卡车输送的水的销售;

(E) 国内家庭消费食品的销售。

(vii) 为了豁免主要向企业提供的服务的销售, 以下情况是豁免的:

(A) 钻机的州际或州内运输, 包括钻机进出井场的移动或运输以及钻机的装卸、组装或拆卸的费用;

(B) 经常从事贷款业务的人或受监管的金融机构 (如 **WS 40-14-140 (a)** (**xix**) 中定义) 取消留置权或收回已申请留置权的机动车辆, 不负责支付根据本节或 **WS 39-16-108** 为该车辆应缴纳的销售税或使用税、罚款或利息。

(八) 为了免除作为经济奖励的服务和有形动产销售, 下列情况除外:

(A) 州内运输:

(I) 雇员在雇员或雇主支付或签订合同的情况下上下班;

(二) 通过管道运输的货物和财产, 包括石油和天然气。

(B) 专业工程师、地质学家或类似专业成员的服务销售, 包括为不动产或有形动产提供的所有服务支付的销售价格, 这些服务导致建筑选址、钻探和在设置生产套管之前必须完成的所有相关活动, 包括在设置生产套管之前进行的取芯、测井和测试, 用于钻探任何油井或天然气井或加深或扩展之前钻探过的任何油井或天然气井, 超过了最初钻探的最高点。本款的豁免也应适用于任何和所有地震和地球物理测量、地层测试、取芯、测井和计算以揭示存在有利于石油或天然气积累的地质条件的测试;

(C) 学校年鉴的销售;

(D) 报纸的销售;

(E) 被 2000 年法律废除, 第 47 章, 1。

(F) 三级生产中使用的二氧化碳和其他气体的销售;

(G) 由业界和公众已知的导游或装备商提供的住宿服务的销售, 包括但不限于睡眠住宿、放置帐篷、雪棚、大本营、使用后拆除或废弃的临时结构以及所有其他形式的临时住所, 均免征 W.S. 39-15-204 (a) (ii) 征收的消费税, 由 W.S. 39-15-211 (a) (ii) 分配;

(H) 农具的销售。就本款而言, “农具”是指专为农业作业设计或改装和使用的任何拖拉机或其他机械, 并特别排除第 31 章第 2 章规定的任何车辆、雪地摩托、草坪拖拉机、全地形车和维修或更换零件;

(J) 在联邦航空管理局认证的维修站销售飞机维修、改装或保养服务, 包括但不限于维修或更换材料或零件;

(K) 被 2022 年法律废除, 第 108 章, 1。

(M) 为为本州任何幼儿园至十二 (12) 年级公立学校筹集资金或入场费而销售商品或服务;

(N) 被 2017 年法律废除, 第 41 章, 第 2 章。

(O) 在 2027 年 12 月 31 日之前, 销售或租赁在本州直接且主要用于制造有形动产的机械;

(I) 被 2024 年法律废除, 第 67 章, 2。

(II) 被 2024 年法律废除, 第 67 章, 2。

(III) 2010 年法律废除, 第 33 章, 2。

(P) 出售或租赁用于联邦航空管理局商业运营的任何飞机, 包括出售所有:

(一) 作为航空器组成部分永久固定或附着的有形动产, 包括但不限于修理或更换材料或零件;

(二) 对飞机、其发动机或其零部件或零部件进行的飞机维修、改造和保养服务。

(Q) 被 2015 年法律废除, 第 120 章, 1。

(R) 出售用于建造新煤气化或煤液化设施的设备。本项规定的豁免应限于购置项目中使用的设备以使其投入运营。该豁免不适用于用于建造新设施的工具和其他设备、施工和日常维护活动所需的合同服务，也不适用于设施投入运营后使用或购买的设备；

(S) 在满足本款适用规定的情况下，W.S. 39-15-101 (a) (xlv) 中定义的数据处理服务中心进行以下购买：

(I) 购买或租赁合格预先编写的计算机软件和其他计算机软件、计算机设备，包括计算机、服务器、显示器、键盘、存储设备、用于运输和容纳此类计算机设备和其他外围设备的其他外围设备、货架系统、电缆和托盘，当合格设备的购买总额超过200万美元（2,000,000.00美元）时，为购买或租赁符合条件的预先编写的计算机软件和其他计算机设备、计算机设备（包括计算机、服务器、显示器、键盘、存储设备、用于运输和容纳此类计算机设备和其他外围设备、货架系统、电缆和托盘）而支付的销售价格，这些设备是数据处理服务中心运营所必需的历年；

(二) 当合格设备的购买总额在任何日历年超过200万美元（2,000,000.00美元）时，购买或租赁合格的不间断电源、备用发电机、专用供暖和空调设备以及用于控制数据处理服务中心运行所需的计算机环境的空气质量控制设备所支付的销售价格；

(III) 为了申请本款 (I) 和 (II) 小节中的豁免，购买者应向该部门证明他：

(1) 在本州有一个物理位置，所购买的合格设备应得到维护和作，直到合格设备计划更换或达到其使用寿命结束；

(2) 应在本州的物理地点进行初始总资本资产投资：

一个。对于本款 (I) 小节中的豁免，不少于 500 万美元（5,000,000.00 美元）或在 2010 年 3 月 5 日之前的五（5）年内在本州的物理地点进行了不少于五百万美元（5,000,000.00 美元）的资本投资；

b.对于本款第 (II) 小节中的豁免，不少于五千万美元（50,000,000.00 美元）或在 2011 年 4 月 1 日之前的五（5）年内在本州的物理地点进行了不少于五千万美元（50,000,000.00 美元）的资本投资。

(3) 已保留足够的文件以证明符合条件的购买总额超过根据本款要求的每项豁免的适用年度阈值；

(4) 已获得怀俄明州商业委员会的证明，证明购买者已经或将在怀俄明州创造了许多适合怀俄明州商业委员会确定的数据处理服务中心的规模和发展阶段的就业

机会;

(5) 将对未达到适用年度门槛的其他符合条件的购买征收消费税。如果未达到门槛,则税款应不迟于日历年结束后的 1 月底汇给该部门,以避免对任何应缴税款额征收罚款和利息;

(6) 应根据部门规章制度保留足够的书面记录和文件,以证明符合本款的要求。如果购买者不符合本款的所有要求,则任何所欠税款应不迟于未满足要求的日历年结束后的 1 月底汇给该部门。

(IV) 为了申请本款 (I) 和 (II) 小节中的豁免,对于一 (1) 个或多个实体占用该设施的数据中心,买方应证明占用该设施的实体总共满足了 (III) 小节的所有要求,无论设备和建筑物的多重所有权如何。

(T) 根据 WS 9-17-101 至 9-17-128 运营彩票所需的彩票或股票和设备的销售和零售佣金;

(U) 向电信服务提供商、视频节目服务提供商或用于在未提供服务的地区提供宽带互联网服务的互联网接入提供商销售设备。以下规定适用:

(一) 电信服务提供商、视频节目服务提供商或因特网接入提供商可以使用任何合理的方法而不是具体的地理核算来分配设备的销售价格,前提是该方法由提供商一贯使用,并有合理反映设备使用地点的可验证数据支持;

(二) 如本项所用:

(1) “宽带互联网服务”是指在住宅区能够下载速度至少为每秒二十五 (25) 兆比特和上传速度至少为每秒三 (3) 兆比特的高速互联网接入,或者在商业走廊中,根据怀俄明州商业委员会根据 WS 9-12-1501 (g) 的规则定义,能够下载速度至少为每秒一 (1) 吉比特,上传速度至少为一百 (100) 兆比特/秒;

(2) “设备”系指电信服务提供商、视频节目服务提供商或互联网接入提供商的宽带互联网服务基础设施不可或缺的有形物体,不包括出售或租赁给提供商客户的设备;

(3) “互联网接入提供商”是指在业务过程中提供使用户能够访问通过互联网提供的内容、信息、电子邮件或其他服务的的人或该人的任何代理人、承包商或分包商,还可以包括访问专有内容、信息和其他服务,作为向消费者提供的一揽子服务的一部分,不包括电信服务,除非此类服务是由互联网接入提供商购买、使用或出售以提供互联网接入的;

(4) “电信服务提供商”是指在业务过程中提供 W.S. 39-15-101 (a) (xxxix) (U) 中定义的电信服务的人或该人的任何代理人、承包商或分包商;

(5) “视频节目服务提供商”是指在业务过程中提供来自电视广播电台或与电视广播电台相当的节目的人, 或该人的任何代理人、承包商或分包商, 包括 47 U.S.C. 522 (6) 中定义的有线电视服务;

(6) “未服务区域”是指 WS 9-12-1501 (e) 中定义的区域。

(三) 本款自2024年7月1日起废止。

(ix) 为避免对同一纳税人的同一有形财产多次征收销售税:

(A) 在一 (1) 笔交易中发生以旧换新和购买时, 有形动产的以旧换新价值应排除在新有形动产的销售价格之外;和

(B) 如果车辆是由怀俄明州非居民购买的, 并且车辆将在购买后三十 (30) 天内从怀俄明州移出, 则为 WS 31-1-101 中定义的机动车辆、房屋拖车、拖车客车、拖车或半挂车支付的销售价格。买方应在该部门规定的表格上声明他不是怀俄明州居民, 并受到伪证罪的处罚。

(x) 在县集市或其他委员会授权的活动期间销售任何县集市委员会提供的住宿服务。

(b) 由 2024 年法律废除, 第 67 章, 第 2 章。

(43) 直接补贴 - 美国能源部研发补贴项目相关证据

AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN **FC36-07GO17054**

项目标号

Completed

[Unlinked Award](#)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

接收人：陶氏化学公司

2030 DOW CTR
MIDLAND, 48674-0000

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Assistance Listings (CFDA Programs)

81.087 - RENEWABLE ENERGY RESEARCH AND DEVELOPMENT
[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates



Start Date
End Date

Jul 31, 2007
Oct 22, 2011

\$ Award Amounts



Outlayed Amount \$0.00	
Obligated Amount \$6,423,398.00	联邦补贴金额
Non-Federal Funding \$2,841,296.00	
Total Funding \$9,264,694.00	

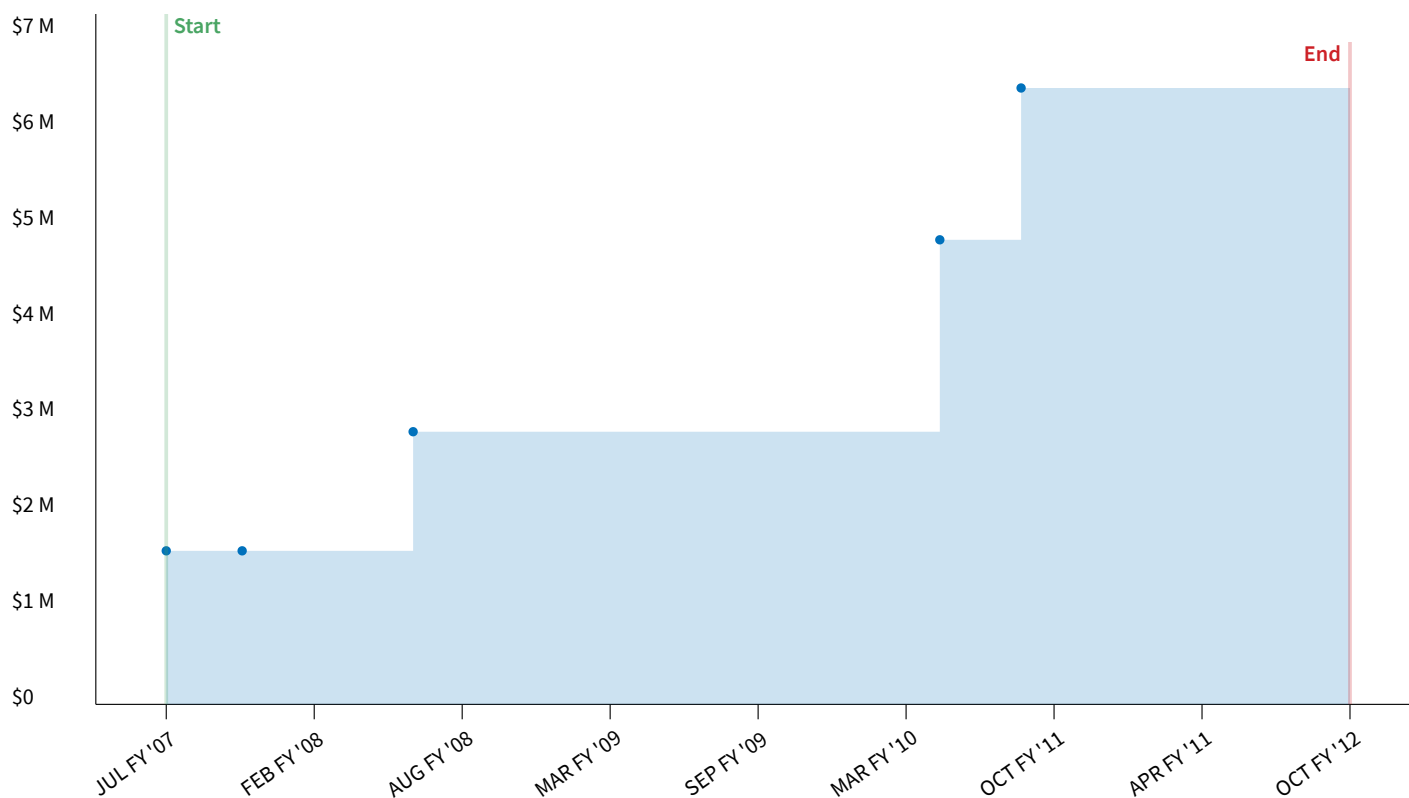
[View Transaction History](#)

Description



FULLY INTEGRATED BUILDING SCIENCE SOLUTIONS FOR RESIDENTIAL AND COMMERCIAL PHOTOVOLTAIC ENERGY GENERATION

Grant Activity



[View transactions table](#)

Federal Accounts



This award has not been linked to any federal account.

Assistance Listing (CFDA Program) Information



81.087: RENEWABLE ENERGY RESEARCH AND DEVELOPMENT

Objectives

The goal of this program is to conduct balanced research and development efforts in the following energy technologies: solar, biomass, hydrogen and fuel cells, wind, hydropower, and geothermal. Grants and coope...
[read more](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<http://www.eere.doe.gov>

SAM.gov Page

<https://sam.gov/fal/7a2974cb67444ffa8d5c82a49118f627/view>

SHOW MORE

 Award History



Transaction History 5					Sub-Awards 0					Federal Account Funding 0									
Modification Number	Assistance Listing	Action Date	拨款日期	Amount	Action Type														
A000	81.087	07/31/2007		\$1,600,000	A: null														
A001	81.087	11/07/2007		\$0	C: null														
A002	81.087	06/17/2008		\$1,241,296	C: null														
A003	81.087	05/05/2010		\$2,000,000	B: null														
A004	81.087	08/19/2010		\$1,582,102	C: null														

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AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN DEFC3607GO17054

项目编号

Completed

[Unlinked Award](#)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

接收人：陶氏化学公司

1776 BUILDING
MIDLAND, 48674-0001

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Assistance Listings (CFDA Programs)

81.087 - RENEWABLE ENERGY RESEARCH AND DEVELOPMENT
[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates



项目开始日期

Start Date
End Date

Aug 01, 2007
Oct 22, 2011

\$ Award Amounts



\$3.6 Million
Obligated Amount



\$3.6 Million
Total Funding

Outlayed Amount	
\$0.00	
Obligated Amount	联邦补贴金额
\$3,632,876.00	
☐ Non-Federal Funding	
\$0.00	
Total Funding	
\$3,632,876.00	

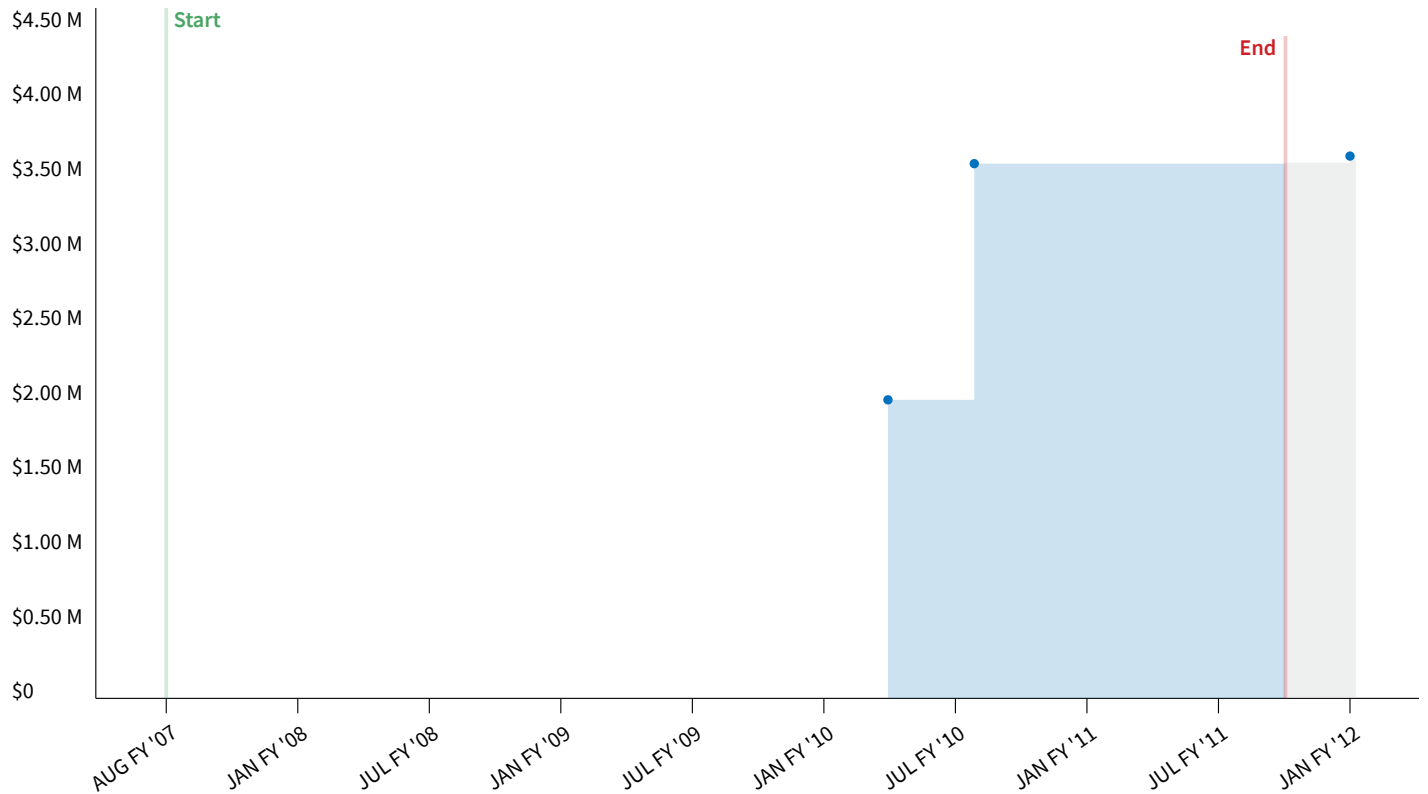
View Transaction History

Description



FULLY INTEGRATED BUILDING SCIENCE SOLUTIONS FOR RESIDENTIAL AND COMMERCIAL PHOTOVOLTAIC ENERGY

Grant Activity



[View transactions table](#)

Federal Accounts



This award has not been linked to any federal account.

Assistance Listing (CFDA Program) Information



81.087: RENEWABLE ENERGY RESEARCH AND DEVELOPMENT

Objectives

The goal of this program is to conduct balanced research and development efforts in the following energy technologies: solar, biomass, hydrogen and fuel cells, wind, hydropower, and geothermal. Grants and coope...
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Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

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SAM.gov Page

<https://sam.gov/fal/7a2974cb67444ffa8d5c82a49118f627/view>

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 Award History

Transaction History 3

Sub-Awards 0

Federal Account Funding 0

Modification Number	Assistance Listing	Action Date	Amount	Action Type
0003	81.087	04/22/2010	\$2,000,000	B: null
0004	81.087	08/19/2010	\$1,582,102	C: null
0005	81.087	01/19/2012	\$50,774	C: null

AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN DEEE0003916

项目标号

Completed

[Unlinked Award](#)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

接收人：陶氏化学公司

1776 BUILDING
MIDLAND, 48674-1776

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Assistance Listings (CFDA Programs)

81.086 - CONSERVATION RESEARCH AND DEVELOPMENT
[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates

项目开始日期

Start Date

Jul 27, 2010

End Date

Sep 30, 2013

\$ Award Amounts



Chart Not Available

Data in this instance is not suitable for charting

Outlayed Amount	\$0.00
Obligated Amount	\$5,841,828.00
Non-Federal Funding	\$3,725,628.00
Total Funding	\$9,841,392.00

联邦补贴金额

 [View Transaction History](#)

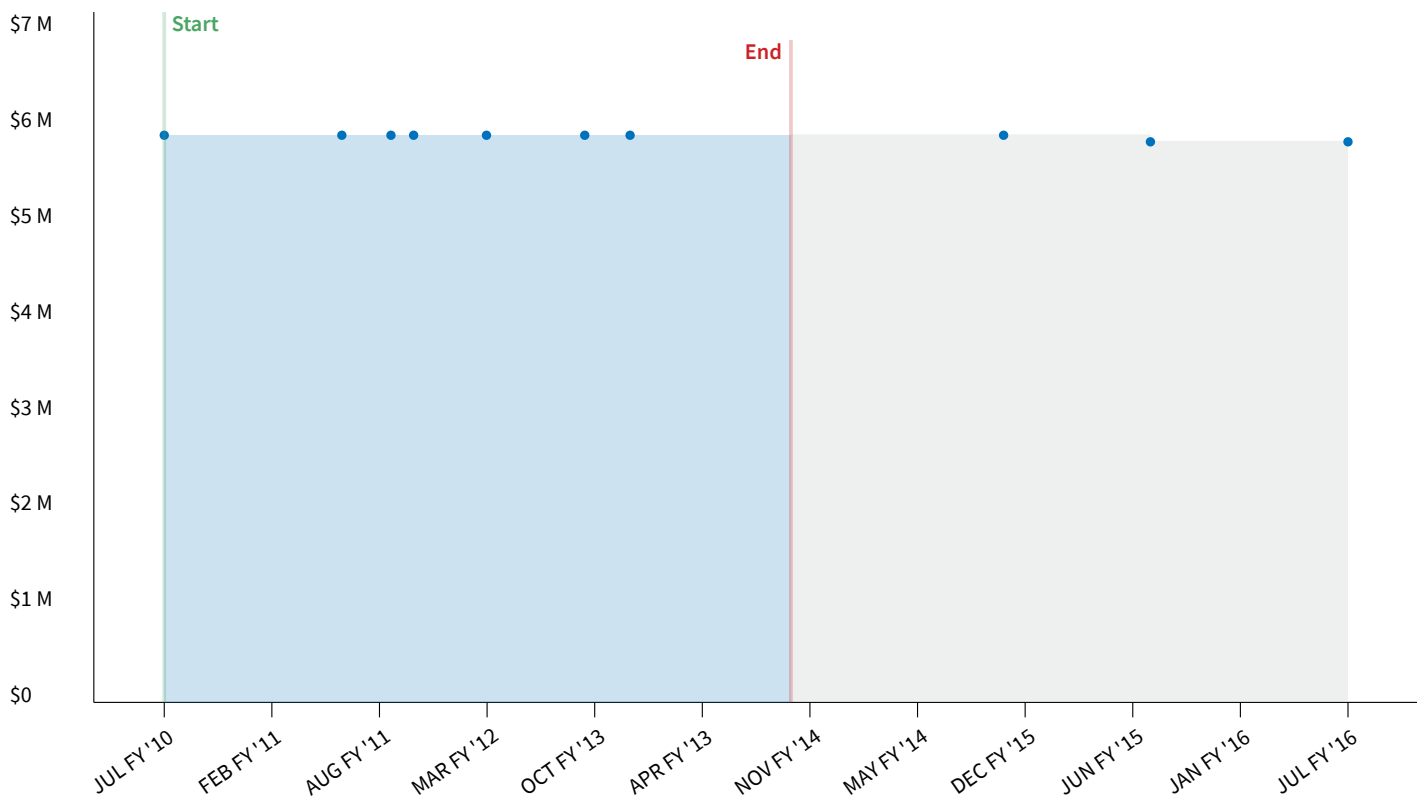
 Description



TAS::89 0331::TAS RECOVERY ACT NEW AWARD TO THE DOW CHEMICALCOMPANY ENTITLED, "RECOVERY ACT: ADVANCED INSULATION FOR HIGH PERFORMANCE COST-EFFECTIVE

 Grant Activity





 [View transactions table](#)

Federal Accounts



This award has not been linked to any federal account.

Assistance Listing (CFDA Program) Information

81.086: CONSERVATION RESEARCH AND DEVELOPMENT

Objectives

The goal of this program is to conduct a balanced, long-term research effort in Buildings Technologies, Vehicle Technologies, Solid State Lighting Technologies, Advanced Materials and Manufacturing Technologies...

[read more](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<http://www.eere.energy.gov>

SAM.gov Page

<https://sam.gov/fal/6e6a90c409484695ab6b0763a22d14f7/view>

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Award History



Transaction History 14 Sub-Awards 0 Federal Account Funding 0				
Modification Number	Assistance Listing	Action Date	Amount	Action Type
--	81.086	07/27/2010	\$2,955,156	A: null
--	81.086	07/27/2010	\$0	A: null
0003	81.086	06/21/2011	\$0	C: null
0004	81.086	09/20/2011	\$0	B: null
0006	81.086	11/01/2011	\$0	C: null
0007	81.086	03/15/2012	\$0	C: null
0008	81.086	09/13/2012	\$0	B: null
0009	81.086	12/06/2012	\$0	C: null
0010	81.086	10/29/2014	\$0	C: null

Modification Number	Assistance Listing	Action Date	Amount	Action Type
0011	81.086	07/28/2015	\$0	C: null
0011	81.086	07/28/2015	-\$68,484	C: null
0012	81.086	07/28/2016	\$0	C: null
A000	81.086	07/27/2010	\$2,955,156	A: null
A004	81.086	09/20/2011	\$0	B: null

项目结束日期

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Additional Information

Expand All

- 

Unique Award Key

>



Agency Details

>



Place Of Performance

>



Period Of Performance

>

AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN DEEE0005434

项目标号

Completed

[Unlinked Award](#)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

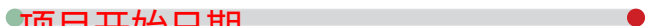
接收人：陶氏化学公司

2030 DOW CTR
MIDLAND, MI 48674-1500
UNITED STATES
Congressional District: MI-08 

Assistance Listings (CFDA Programs)

81.087 - RENEWABLE ENERGY RESEARCH AND DEVELOPMENT
[VIEW MORE INFO ABOUT THIS PROGRAM](#)

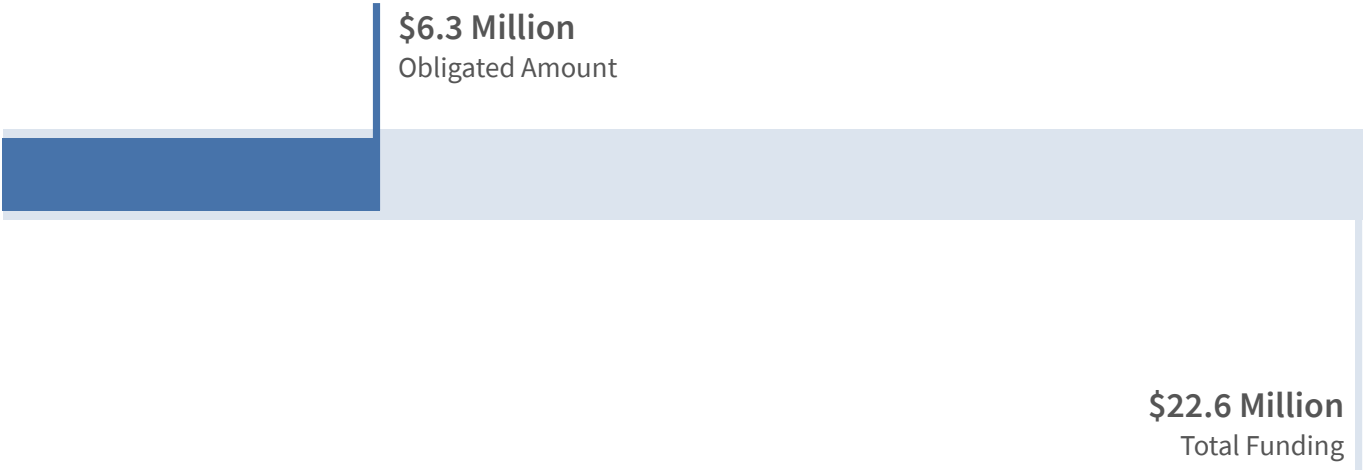
Dates

 项目开始日期

Start Date	Sep 19, 2011
End Date	Dec 31, 2013

\$ Award Amounts





Outlayed Amount	\$0.00
Obligated Amount	\$6,271,592.00
Non-Federal Funding	\$0.00
Total Funding	\$22,597,808.00

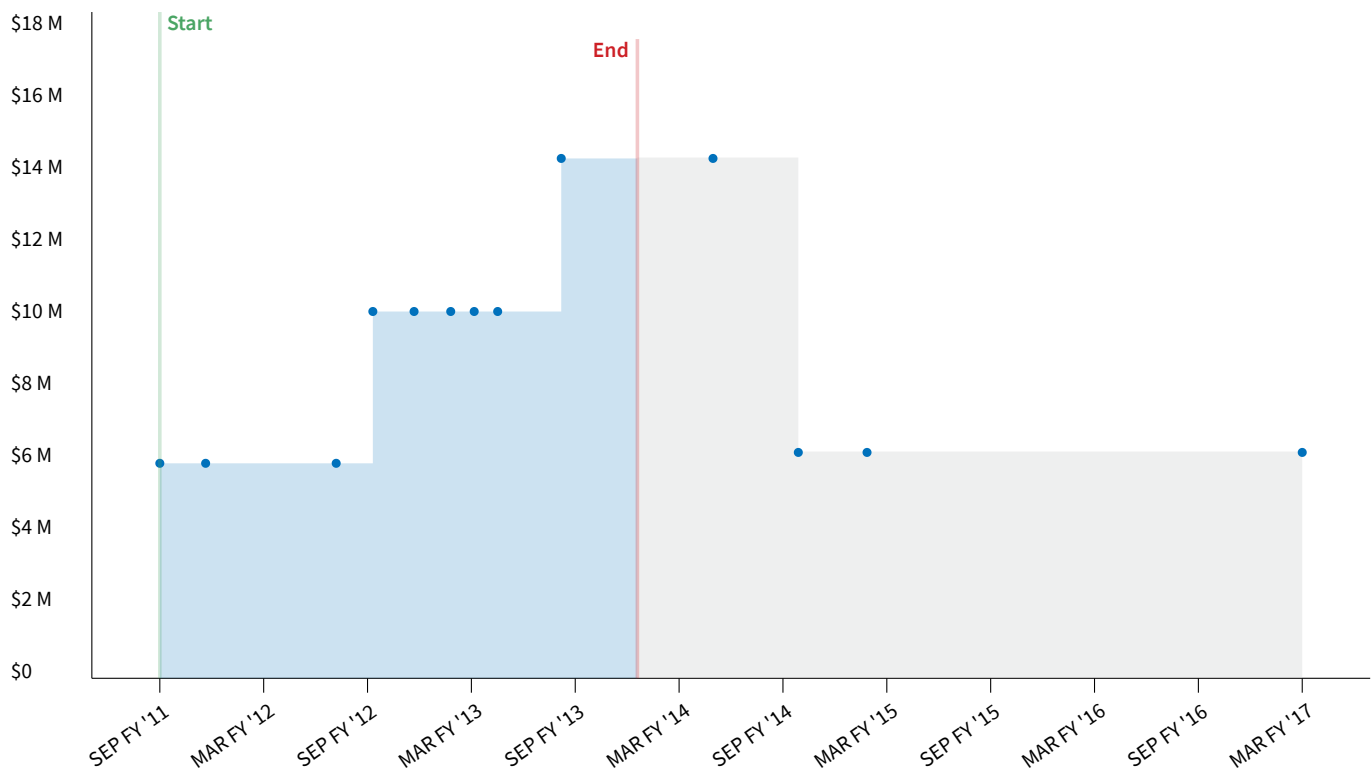
联邦补贴金额

 [View Transaction History](#)

 Description

TRANSFORMATIONAL APPROACH TO REDUCING THE TOTAL SYSTEM COSTS OF BUILDING INTEGRATED PHOTOVOLTAICS

 Grant Activity



[View transactions table](#)

Federal Accounts



This award has not been linked to any federal account.

Assistance Listing (CFDA Program) Information



81.087: RENEWABLE ENERGY RESEARCH AND DEVELOPMENT

Objectives

The goal of this program is to conduct balanced research and development efforts in the following energy technologies: solar, biomass, hydrogen and fuel cells, wind, hydropower, and geothermal. Grants and coope...

[read more](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<http://www.eere.doe.gov>

[SHOW MORE](#) Award History

Transaction History 14		Sub-Awards 5	Federal Account Funding 0	
Modification Number	Assistance Listing	Action Date	Amount	Action Type
--	81.087	09/19/2011	\$2,984,700	A: null
0001	81.087	12/08/2011	\$0	C: null
0002	81.087	07/23/2012	\$0	C: null
0003	81.087	09/25/2012	\$4,215,300	C: null
0004	81.087	12/06/2012	\$0	C: null
0005	81.087	02/08/2013	\$0	C: null
0006	81.087	03/21/2013	\$0	C: null
0007	81.087	05/01/2013	\$0	B: null
0008	81.087	08/20/2013	\$4,250,000	C: null
0009	81.087	05/12/2014	\$0	C: null
0010	81.087	10/08/2014	-\$8,163,108	D: null
0011	81.087	02/05/2015	\$0	C: null

Modification Number	Assistance Listing	Action Date	Amount	Action Type
0012	81.087	03/06/2017	\$0	C: null
A000	81.087	09/19/2011	\$2,984,700	A: null

项目结束日期

i

Additional Information

Expand All

- 

Unique Award Key

>



Agency Details

>



Place Of Performance

>



Period Of Performance

>



Recipient Details

>



Executive Compensation

>



Pre-Award Details

>

AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN DEEE0005760 **项目编号**
Completed

[Unlinked Award](#)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

1776 BUILDING
MIDLAND, 48674-1776

--



接收人：陶氏化学公司

Assistance Listings (CFDA Programs)

81.086 - CONSERVATION RESEARCH AND DEVELOPMENT
[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates



项目开始日期

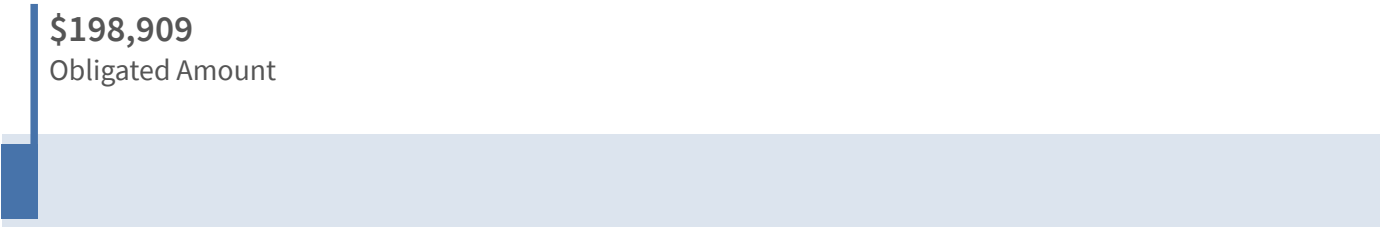
Start Date

Sep 01, 2012

End Date

Feb 28, 2014

\$ Award Amounts



\$9.8 Million
Total Funding

Outlayed Amount	
\$0.00	
Obligated Amount	联邦补贴金额
\$198,909.00	
Non-Federal Funding	
\$0.00	
Total Funding	
\$9,801,091.00	

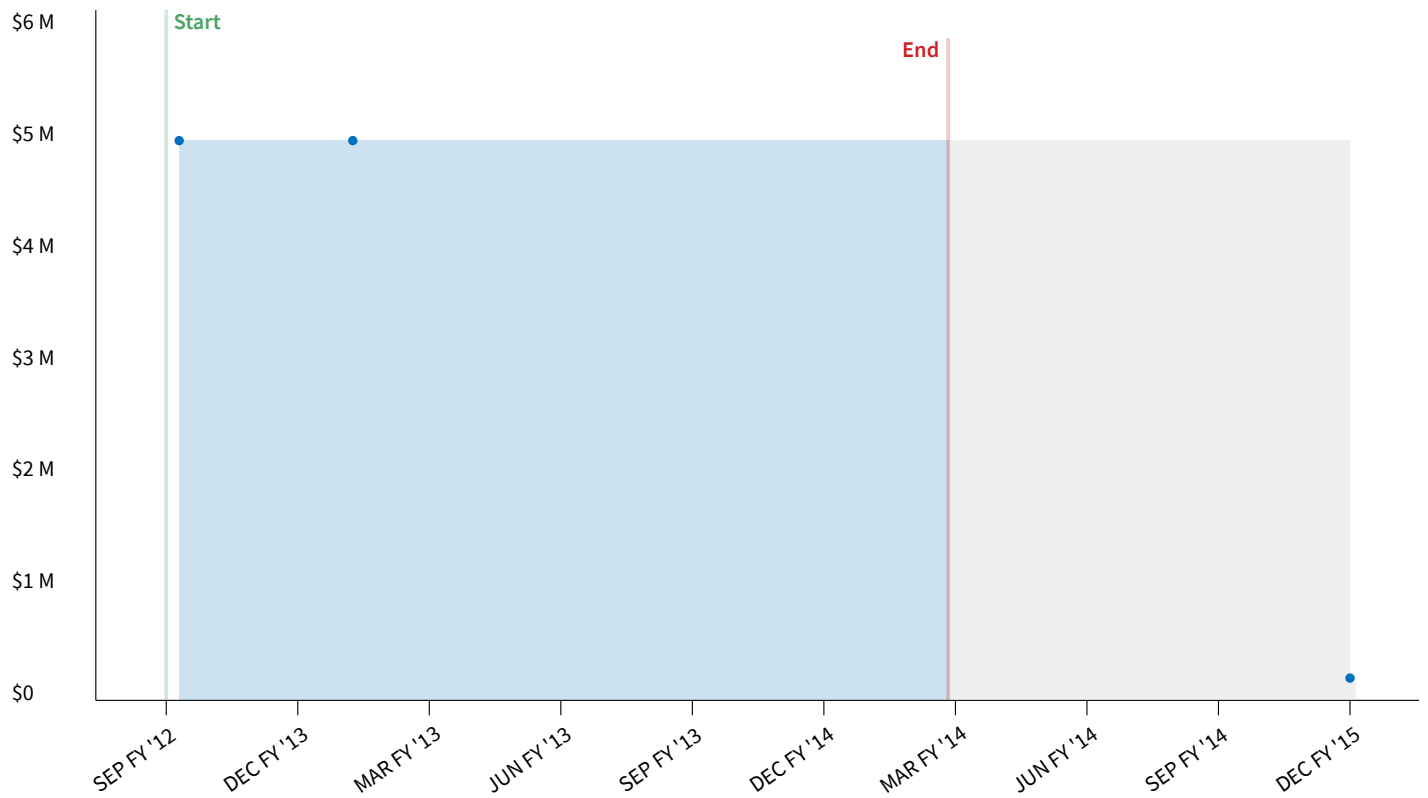
View Transaction History

Description



SCALE-UP OF NOVEL LOW-COST CARBON FIBERS LEADING TO HIGH-VOLUME COMMERCIAL LAUNCH

Grant Activity



[View transactions table](#)

Federal Accounts



This award has not been linked to any federal account.

Assistance Listing (CFDA Program) Information



81.086: CONSERVATION RESEARCH AND DEVELOPMENT

Objectives

The goal of this program is to conduct a balanced, long-term research effort in Buildings Technologies, Vehicle Technologies, Solid State Lighting Technologies, Advanced Materials and Manufacturing Technologies, and Industrial Efficiency and Decarbonization. Grants and cooperative agreements will be offered on a competitive basis to develop and transfer various energy conservation technologies to the non-federal sector. Submission deadlines will be published in specific Notices of Funding Opportunities on EERE Exchange at <https://eere-exchange.energy.gov/>. Notices of Funding Opportunities (NOFOs) are also posted at the grants.gov website at <http://www.grants.gov>.

[read less](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<http://www.eere.energy.gov>

SAM.gov Page

<https://sam.gov/fal/6e6a90c409484695ab6b0763a22d14f7/view>

[SHOW MORE](#)

Award History



Transaction History 3		Sub-Awards 0		Federal Account Funding 0	
Modification Number	Assistance Listing	Action Date	拨款日期	Amount	Action Type
--	81.086	09/10/2012		\$5,000,000	A: null
0001	81.086	01/09/2013	项目结束日期	\$0	C: null
0002	81.086	12/05/2014		-\$4,801,091	C: null

AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN DEEE0007728

项目编号

Completed

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

接收人：陶氏化学公司

2030 DOW CTR
MIDLAND, MI 48674-1500
UNITED STATES

Congressional District: MI-08 

Assistance Listings (CFDA Programs)

81.087 - RENEWABLE ENERGY RESEARCH AND DEVELOPMENT

[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates

项目开始日期

Start Date

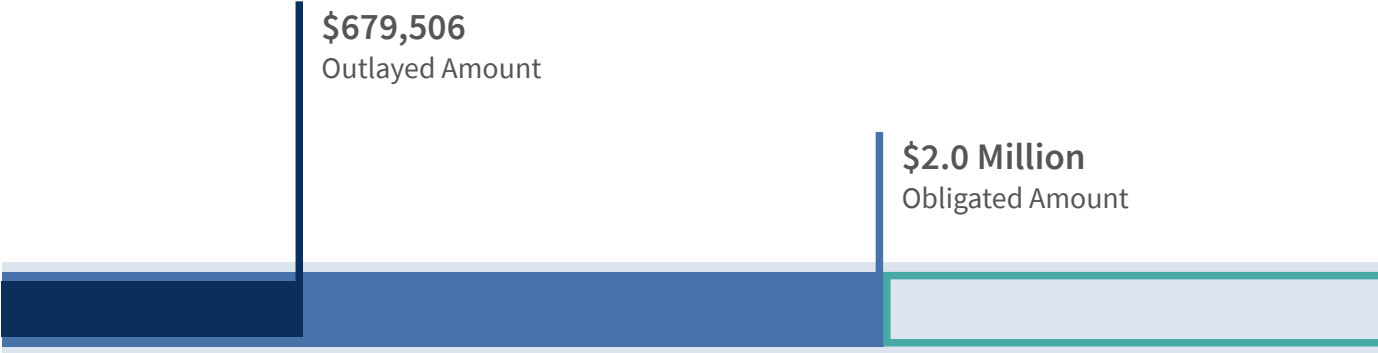
Oct 01, 2016

End Date

Nov 30, 2019

\$ Award Amounts





\$1.2 Million
Non-Federal Funding

\$3.2 Million
Total Funding

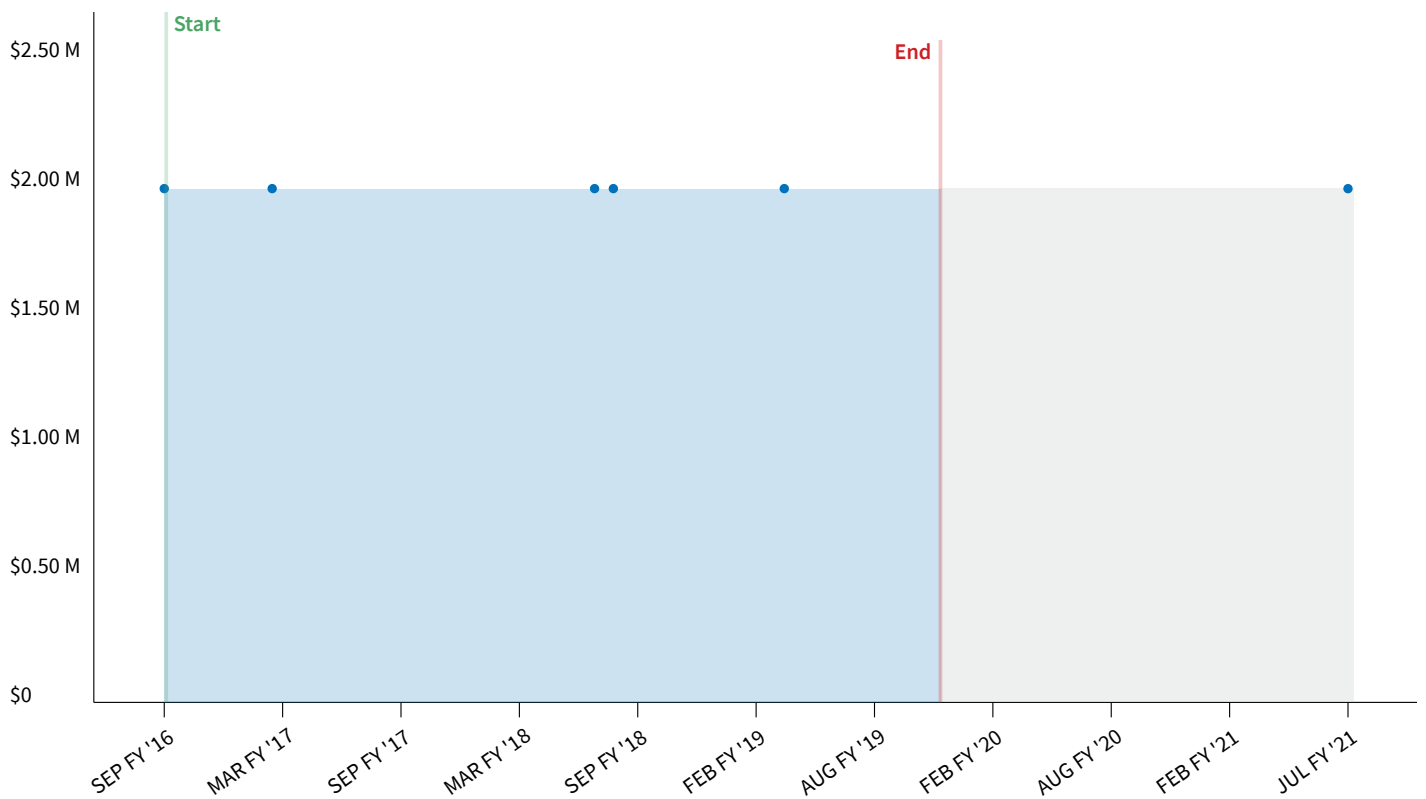
Outlayed Amount \$679,505.99	
Obligated Amount \$1,988,513.92	联邦补贴金额
Non-Federal Funding \$1,189,749.00	
Total Funding \$3,178,262.92	

 [View Transaction History](#)

 Description

BIO-SYNGAS FERMENTATION FOR C6-C14 ALCOHOL PRODUCTION AS A PATHWAY TO FUELS

 Grant Activity



[View transactions table](#)

Federal Accounts

Federal Account	Combined Obligated Amount	Percent of Total	Funding Agency
ENERGY EFFICIENCY AND RENEWABLE ENER...	-\$176	N/A	(DOE) DEPARTMENT OF ENE

NOTE: Result count may differ between treemap view and table view. Treemap view only displays accounts with a positive combined obligated amount, while table view displays all accounts.

Summary of All Federal Accounts used by this Award

Total Funding Obligated	-\$176.08
Total Count of Funding Agencies	1
Total Count of Awarding Agencies	1
Total Count of Federal Accounts	1

[View federal funding submissions](#)

Assistance Listing (CFDA Program) Information

81.087: RENEWABLE ENERGY RESEARCH AND DEVELOPMENT

Objectives

The goal of this program is to conduct balanced research and development efforts in the following energy technologies: solar, biomass, hydrogen and fuel cells, wind, hydropower, and geothermal. Grants and cooperative agreements will be offered to develop and transfer to the nonfederal sector various renewable energy technologies on a competitive basis. Submission deadlines will be published in specific Notices of Funding Opportunities on EERE Exchange at <https://eere-exchange.energy.gov/>. Notices of Funding Opportunities (NOFOs) are also posted at the grants.gov website at <http://www.grants.gov>.

[read less](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<http://www.eere.doe.gov>

SAM.gov Page

<https://sam.gov/fal/7a2974cb67444ffa8d5c82a49118f627/view>

[SHOW MORE](#)

Award History

Transaction History ⁶		Sub-Awards ²		Federal Account Funding ⁷	
Modification Number	Assistance Listing	Action Date	Amount	Action Type	

拨款日期

Modification Number	Assistance Listing	Action Date	Amount	Action Type
--	81.087	09/28/2016	\$1,988,690	A: null
0001	81.087	03/08/2017	\$0	B: null
0002	81.087	07/02/2018	\$0	C: REVISION
0003	81.087	07/30/2018	\$0	B: CONTINUATION
0004	81.087	04/11/2019	\$0	C: REVISION
0005	81.087	07/30/2021	-\$176	C: REVISION

项目结束日期

Additional Information

[Expand All](#)



Unique Award Key



Agency Details



Place Of Performance



Period Of Performance



Recipient Details



Executive Compensation



AWARD PROFILE
Grant Summary



Cooperative Agreement



FAIN DECD0000083 **项目编号**

In Progress
(6 years remain)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

接收人：陶氏化学公司

2211 H H DOW WAY
MIDLAND, MI 48642-4815
UNITED STATES
Congressional District: MI-08 

Assistance Listings (CFDA Programs)

81.255 - CLEAN ENERGY DEMONSTRATIONS
[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates



Start Date	Jan 01, 2025
End Date	Sep 30, 2031

\$ Award Amounts



\$95.0 Million
Obligated Amount



\$95.0 Million
Total Funding

Outlayed Amount \$0.00	
Obligated Amount \$95,000,000.00	联邦补贴金额
Non-Federal Funding \$0.00	
Total Funding \$95,000,000.00	

 [View Transaction History](#)

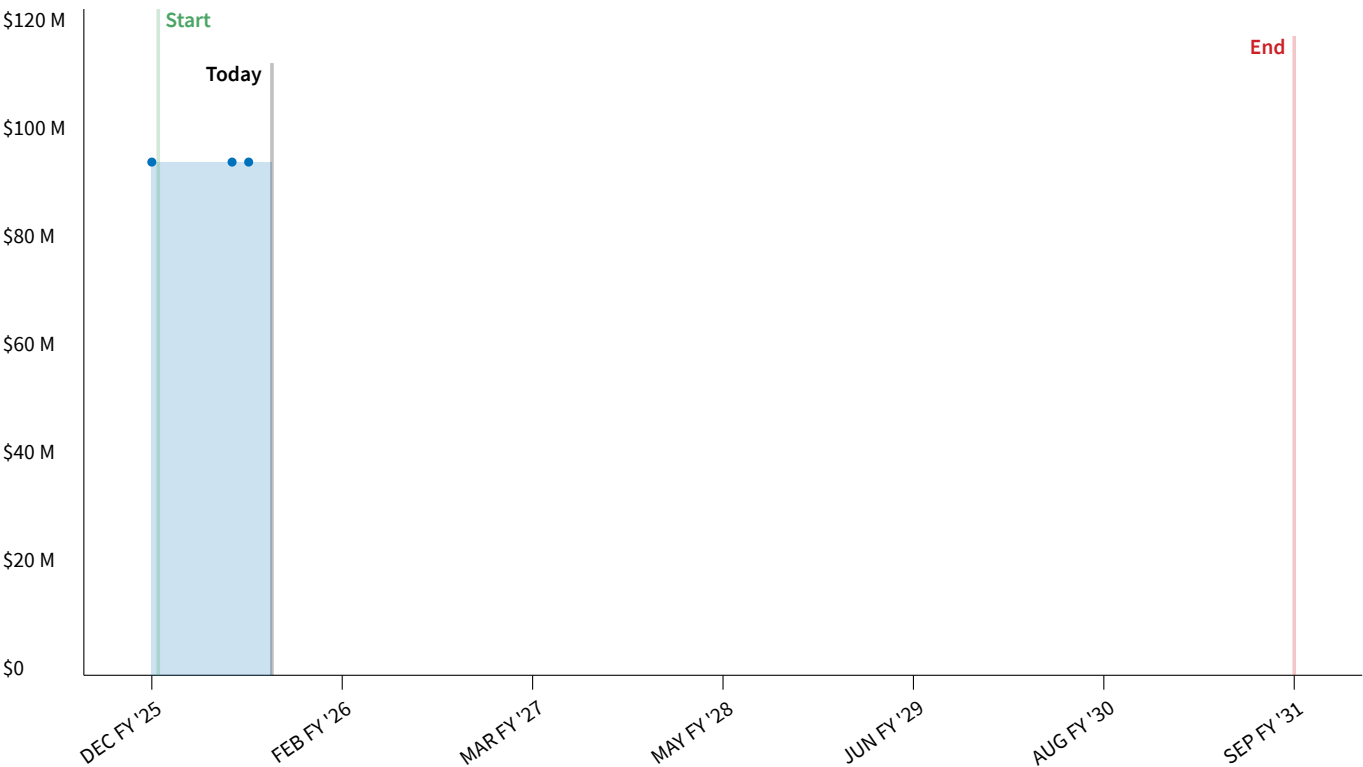
 Description



THE DOW CHEMICAL COMPANY (DOW) WILL CAPTURE 50% TO 90% BYPRODUCT CARBON DIOXIDE (CO2) IN [[FREEPORT, TEXAS]], FROM PURIFIED ETHYLENE OXIDE (PEO) TO PRODUCE HIGH PURITY ELECTROLYTE SOLVENTS REQUIRED FOR DOMESTIC ELECTRIC VEHICLE (EV) LITHIUM-ION BATTERY (LIB) MANUFACTURING. SECURING A DOMESTIC SUPPLY OF THESE ELECTROLYTE SOLVENTS IS CRITICAL TO NATIONAL SECURITY WITH CURRENT PRODUCTION BEING LARGELY LIMITED TO ASIA. THE PROJECT INVESTS IN SUPPLY CHAIN RESILIENCY FOR DOMESTIC BATTERY AND EV MANUFACTURING AND WILL DEMONSTRATE THE TECHNOECONOMIC VIABILITY OF MANUFACTURING ELECTROLYTE SOLVENTS AT A LARGE-SCALE COMMERCIAL PRODUCTION FACILITY. ADDITIONALLY, DOW WILL UNLOCK AMERICAN WORKFORCE CAPABILITY THROUGH EXTENSIVE WORKFORCE DEVELOPMENT, MEANINGFUL COMMUNITY ENGAGEMENT, DECARBONIZATION EDUCATION, AND DIRECT JOB CREATION WITH A FOCUS ON PROVIDING EQUITABLE ACCESS FOR LOCAL RESIDENTS OF UNDERREPRESENTED COMMUNITIES. THIS PROJECT ALSO AIMS TO IMPROVE CLEAN WATER SUPPLY FOR COMMUNITIES IN THIS WATER-STRESSED BASIN.

[read less](#)

 Grant Activity



 [View transactions table](#)



Federal Account	Combined Obligated Amount	Percent of Total	Funding Agency
CLEAN ENERGY DEMONSTRATIONS, ENERGY ...	\$95,000,000	100%	(DOE) DEPARTMENT OF ENERGY

NOTE: Result count may differ between treemap view and table view. Treemap view only displays accounts with a positive combined obligated amount, while table view displays all accounts.

Summary of All Federal Accounts used by this Award

Total Funding Obligated	\$95,000,000.00
Total Count of Funding Agencies	1
Total Count of Awarding Agencies	1
Total Count of Federal Accounts	1

 [View federal funding submissions](#)

Assistance Listing (CFDA Program) Information

81.255: CLEAN ENERGY DEMONSTRATIONS

Objectives

The mission of the Office of Clean Energy Demonstrations (OCED) is to deliver clean energy demonstration projects at scale in partnership with the private sector to accelerate deployment, market adoption, and ...

[read more](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<https://www.energy.gov/oced/office-clean-energy-demonstrations>

SAM.gov Page

<https://sam.gov/fal/76befd42677a43bdbc3f60e90701224b/view>

SHOW MORE

Award History



Transaction History 3

Sub-Awards 0

Federal Account Funding 1

Modification Number	Assistance Listing	Action Date	拨款日期	Amount	Action Type
--	81.255	12/18/2024		\$95,000,000	A: NEW
0001	81.255	06/10/2025		\$0	C: REVISION
0002	81.255	07/16/2025		\$0	C: REVISION

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1

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1-3 of 3 results

Additional Information

Expand All

- Unique Award Key

>
- Agency Details

>
- Place Of Performance

>
- Period Of Performance

>
- Recipient Details

>

AWARD PROFILE
Grant Summary



Project Grant



FAIN **DEMS0000117**

项目编号

In Progress

(1 year, 5 months remain)

Awarding Agency

Department of Energy (DOE)

Recipient

DOW CHEMICAL COMPANY, THE

接收人：陶氏化学公司

2211 H H DOW WAY
MIDLAND, MI 48642-4815
UNITED STATES

Congressional District: MI-08 

Assistance Listings (CFDA Programs)

81.253 - MANUFACTURING AND ENERGY SUPPLY CHAIN DEMONSTRATIONS AND COMMERCIAL APPLICATIONS

[VIEW MORE INFO ABOUT THIS PROGRAM](#)

Dates



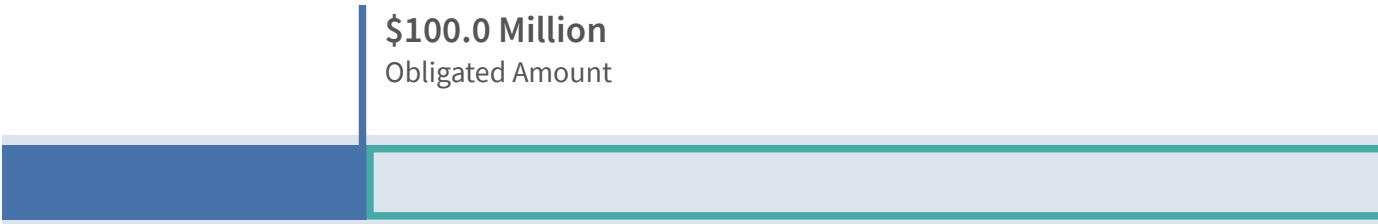
Start Date
End Date

Jan 15, 2025
Feb 28, 2027

\$ Award Amounts



- Overall Spending
- Infrastructure Spending



\$286.6 Million
Non-Federal Funding

\$386.6 Million
Total Funding

Outlayed Amount	\$0.00
Obligated Amount	\$100,000,000.00
Non-Federal Funding	\$286,595,646.00
Total Funding	\$386,595,646.00

联邦补贴金额

View Transaction History

Description

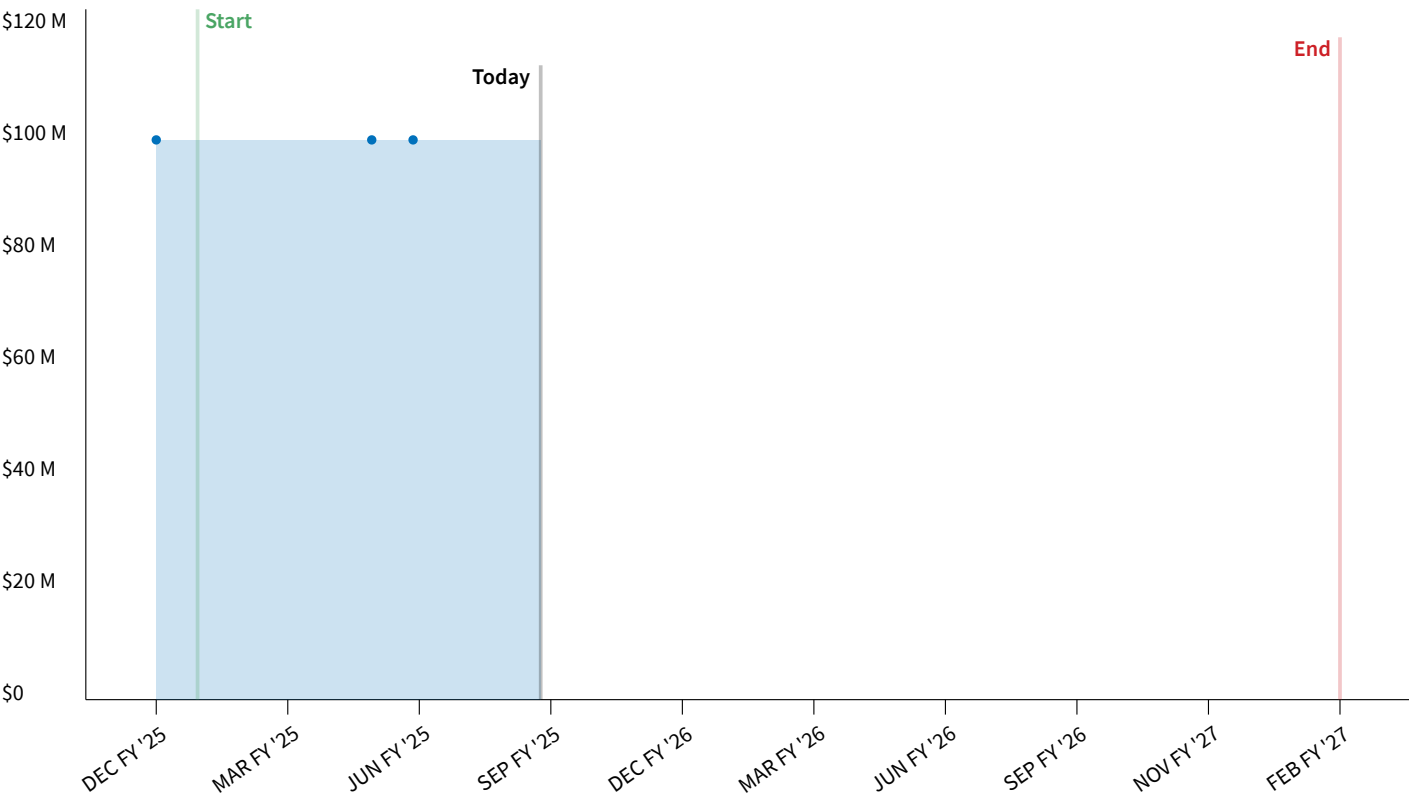


BIPARTISAN INFRASTRUCTURE LAW (BIL) CARBONATE SOLVENT PRODUCTION FOR LITHIUM-ION BATTERY ELECTROLYTES THE PROJECT GOAL IS TO DEMONSTRATE THE TECHNOECONOMIC VIABILITY OF ONSHORE DOMESTIC MANUFACTURING OF LOW

CARBON ELECTROLYTE SOLVENTS. THE PROJECT WILL DEMONSTRATE THE CREATION OF NEW VALUE STREAMS OF ELECTROLYTE SOLVENTS WHILE FURTHERING THE NATION’S SELF-RELIANCE FOR ELECTRIC VEHICLE (EV) ELECTROLYTES.

[read less](#)

 Grant Activity



 [View transactions table](#)

 Federal Accounts



Federal Account	Combined Obligated Amount	Percent of Total	Funding Agency
ENERGY EFFICIENCY AND RENEWABLE ENER...	\$100,000,000	100%	(DOE) DEPARTMENT OF ENE

NOTE: Result count may differ between treemap view and table view. Treemap view only displays accounts with a positive combined obligated amount, while table view displays all accounts.

Summary of All Federal Accounts used by this Award

Total Funding Obligated	\$100,000,000.00
Total Count of Funding Agencies	1
Total Count of Awarding Agencies	1
Total Count of Federal Accounts	1

 [View federal funding submissions](#)

 Assistance Listing (CFDA Program) Information



81.253: MANUFACTURING AND ENERGY SUPPLY CHAIN DEMONSTRATIONS AND COMMERCIAL APPLICATIONS

Objectives

Strengthen and secure domestic manufacturing and energy supply chains needed to modernize the nation's energy infrastructure and support an equitable transition to a decarbonized energy system and economy. Cat...

[read more](#)

Administrative Agency

ENERGY, DEPARTMENT OF, ENERGY, DEPARTMENT OF

Website

<https://www.energy.gov/mesc/office-manufacturing-and-energy-supply-chains>

SAM.gov Page

<https://sam.gov/fal/0bd34d8460334b4e8ad24be458ac6e58/view>

[SHOW MORE](#)

 Award History



Transaction History 3

Sub-Awards 0

Federal Account Funding 1

Modification Number	Assistance Listing	Action Date	Amount	Action Type
--	81.253	12/18/2024	\$100,000,000	A: NEW
0001	81.253	05/13/2025	\$0	C: REVISION
0002	81.253	06/10/2025	\$0	C: REVISION

<

1

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1-3 of 3 results

i

Additional Information

Expand All

Unique Award Key

Agency Details

Place Of Performance

Period Of Performance

(44) 直接补贴 - 美国进出口银行的出口
信贷项目相关证据

PUBLIC LAW 116-94—DEC. 20, 2019

FURTHER CONSOLIDATED
APPROPRIATIONS ACT, 2020

《2020 年进一步巩固拨款法案》

TITLE IV—EXPORT-IMPORT BANK EXTENSION

SEC. 401. AUTHORIZATION PERIOD.

(a) **IN GENERAL.**—Section 7 of the Export-Import Bank Act of 1945 (12 U.S.C. 635f) is amended by striking “September 30, 2019” and inserting “December 31, 2026”.

(b) **EXPOSURE LIMIT.**—Section 6(a)(2) of such Act (12 U.S.C. 635e(a)(2)) is amended by striking “for each of fiscal years 2015 through 2019” and inserting “for each of fiscal years 2020 through 2027”.

SEC. 402. PROGRAM ON CHINA AND TRANSFORMATIONAL EXPORTS.

(a) **IN GENERAL.**—Section 2 of the Export-Import Bank Act of 1945 (12 U.S.C. 635) is amended by adding at the end the following:

“(1) **PROGRAM ON CHINA AND TRANSFORMATIONAL EXPORTS.**—

“(1) **IN GENERAL.**—The Bank shall establish a Program on China and Transformational Exports to support the extension of loans, guarantees, and insurance, at rates and on terms and other conditions, to the extent practicable, that are fully competitive with rates, terms, and other conditions established by the People’s Republic of China or by a covered country, that aim to—

“(A) directly neutralize export subsidies for competing goods and services financed by official export credit, tied aid, or blended financing provided by the People’s Republic of China or by a covered country; or

“(B) advance the comparative leadership of the United States with respect to the People’s Republic of China, or

support United States innovation, employment, and technological standards, through direct exports in any of the following areas:

- “(i) Artificial intelligence.
- “(ii) Biotechnology.
- “(iii) Biomedical sciences.
- “(iv) Wireless communications equipment (including 5G or subsequent wireless technologies).
- “(v) Quantum computing.
- “(vi) Renewable energy, energy efficiency, and energy storage.
- “(vii) Semiconductor and semiconductor machinery manufacturing.
- “(viii) Emerging financial technologies, including technologies that facilitate—
 - “(I) financial inclusion through increased access to capital and financial services;
 - “(II) data security and privacy;
 - “(III) payments, the transfer of funds, and associated messaging services; and
 - “(IV) efforts to combat money laundering and the financing of terrorism.
- “(ix) Water treatment and sanitation, including technologies and infrastructure to reduce contaminants and improve water quality.
- “(x) High performance computing.
- “(xi) Associated services necessary for use of any of the foregoing exports.

Definition.

“(2) COVERED COUNTRIES.—In this subsection, the term ‘covered country’ means any country that—

“(A) the Secretary of the Treasury designates as a covered country in a report to the Committee on Financial Services of the House of Representatives and the Committee on Banking, Housing, and Urban Development of the Senate;

“(B) is not a participant in the Arrangement on Officially Supported Export Credits of the Organization for Economic Cooperation and Development (in this subsection referred to as the ‘Arrangement’); and

“(C) is not in substantial compliance with the financial terms and conditions of the Arrangement.

“(3) FINANCING.—

“(A) IN GENERAL.—It shall be a goal of the Bank to reserve not less than 20 percent of the applicable amount (as defined in section 6(a)(2)) for support made pursuant to the Program on China and Transformational Exports.

“(B) EXCEPTION.—The Secretary of the Treasury may reduce or eliminate the 20 percent goal in subparagraph (A), on reporting to the Committee on Financial Services of the House of Representatives and the Committee on Banking, Housing, and Urban Affairs of the Senate that the People’s Republic of China is in substantial compliance with—

- “(i) the financial terms and conditions of the Arrangement; and
- “(ii) the rules and principles of the Paris Club.

“(C) SUNSET AND REPORT.—The program established under paragraph (1) shall expire on December 31, 2026. Not later than 4 years after enactment of this subsection, the President of the Bank shall submit a report to the Committee on Financial Services of the House of Representatives and the Committee on Banking, Housing, and Urban Affairs of the Senate assessing the following:

“(i) The capacity and demand of United States entities to export goods and services in the areas described in paragraph (1)(B), as assessed in consultation with the Secretary of Commerce.

“(ii) The availability of private-sector financing for exports in the areas.

“(iii) The feasibility and advisability of continuing the goal of subparagraph (A) of this paragraph with respect to paragraph (1)(B) after December 31, 2026.

“(D) NATIONAL ADVISORY COUNCIL ON INTERNATIONAL MONETARY AND FINANCIAL PROBLEMS.—The National Advisory Council on International Monetary and Financial Problems shall ensure that Bank authorizations pursuant to the Program on China and Transformational Exports are considered or reviewed expeditiously, consistent with the other credit standards required by law.”.

(b) REQUIRED REPORTING.—Section 8 of such Act (12 U.S.C. 635g) is amended by adding at the end the following:

“(1) REPORT ON AUTHORIZATIONS UNDER THE PROGRAM ON CHINA AND TRANSFORMATIONAL EXPORTS.—The Bank shall include in its annual report to Congress under subsection (a) a narrative and financial summary of the authorizations made under the Program on China and Transformational Exports.”.

(c) RULE OF CONSTRUCTION.—Nothing in section 2(l)(1)(B) of the Export-Import Bank Act of 1945 shall be construed to weaken any export controls affecting critical technologies (as defined in section 721(a)(6)(A) of the Defense Production Act of 1950 (50 U.S.C. 4565(a)(6)(A))).

12 USC 635 note.

第四章——进出口银行 延期

第 401 条 授权期限

(a) 一般规定——《1945 年进出口银行法》第 7 条 (12 U.S.C. 635f) 中 “2019 年 9 月 30 日” 被删除, 替换为 “2026 年 12 月 31 日”。

(b) 风险敞口限制——该法案第 6 条 (a) (2) 款 (12 U.S.C. 635e(a) (2)) 中 “2015 至 2019 财年” 被删除, 替换为 “2020 至 2027 财年”。

第 402 条 关于中国和转型出口的计划

(a) 一般规定——《1945 年进出口银行法》第 2 条 (12 U.S.C. 635) 末尾增加以下内容:

“ (1) 关于中国和转型出口的计划——

“ (1) 一般规定——银行应设立关于中国和转型出口的计划, 以支持在尽可能的范围内, 以与中华人民共和国或覆盖国家所设定的利率、条款和其他条件完全具有竞争力的利率、条款和其他条件, 提供贷款、担保和保险, 以实现以下目标:

“ (A) 直接抵消由官方出口信贷、捆绑援助或混合融资提供的竞争商品和服务的出口补贴, 这些补贴由中华人民共和国或覆盖国家提供; 或

“ (B) 提升美国相对于中华人民共和国的比较领导地位, 或通过直接出口以下领域的商品和服务, 支持美国的创新、就业和技术标准:

“ (i) 人工智能。

“ (ii) 生物技术。

“ (iii) 生物医学科学。

“ (iv) 无线通信设备 (包括 5G 或后续无线技术)。

“ (v) 量子计算。

“ (vi) 可再生能源、能源效率和能源储存。

“ (vii) 半导体和半导体制造机械。

“ (viii) 新兴金融科技, 包括促进以下领域的技术:

“ (I) 通过增加获取资本和金融服务的机会实现金融包容;

“ (II) 数据安全和隐私;

“ (III) 支付、资金转移及相关的报文服务;

“（IV）打击洗钱和恐怖主义融资的努力。

“（ix）水处理和卫生设施，包括减少污染物和改善水质的技术和基础设施。

“（x）高性能计算。

“（xi）上述出口所需的任何相关服务。

“（2）覆盖国家——在本小节中，“覆盖国家”指任何符合以下条件的国家：

“（A）财政部长在向众议院金融服务委员会和参议院银行、住房和城市发展委员会提交的报告中指定为覆盖国家；

“（B）不是经济合作与发展组织《官方支持出口信贷安排》（在本小节中称为“安排”）的参与者；且

“（C）未实质性遵守“安排”的财务条款和条件。

“（3）融资——

“（A）一般规定——银行应努力将适用金额（按第6条(a)(2)款定义）的至少20%预留用于根据关于中国和转型出口的计划提供的支持。

“（B）例外情况——如果财政部长向众议院金融服务委员会和参议院银行、住房和城市发展委员会报告称，中华人民共和国实质性遵守了以下条件，则可以减少或取消第（A）款中的20%目标：

“（i）“安排”的财务条款和条件；以及

“（ii）巴黎俱乐部的规则和原则。

“（C）终止和报告——根据第（1）款设立的计划将于2026年12月31日到期。在本小节颁布后4年内，银行行长应向众议院金融服务委员会和参议院银行、住房和城市发展委员会提交报告，评估以下内容：

“（i）美国实体在第（1）款（B）所述领域出口商品和服务的能力和 demand，评估应与商务部长协商进行。

“（ii）这些领域的私人部门融资的可用性。

“（iii）在2026年12月31日后继续实现第（A）款目标的可行性和必要性。

“（D）国际货币和金融问题国家咨询委员会——国际货币和金融问题国家咨询委员会应确保根据关于中国和转型出口的计划进行的银行授权能够迅速得到考虑或审查，同时符合法律要求的其他信贷标准。”

(b) 必要报告——该法案第 8 条（12 U.S.C. 635g）末尾增加以下内容：“（1）关于中国和转型出口计划授权的报告——银行应在根据第 (a) 款向国会提交的年度报告中，包括关于中国和转型出口计划授权的叙述和财务总结。”

(c) 解释规则——《1945 年进出口银行法》第 2 条 (1) (1) (B) 中的内容不应被解释为削弱任何影响关键技术（按《1950 年国防生产法》第 721 条 (a) (6) (A) 款（50 U.S.C. 4565 (a) (6) (A)）定义）的出口管制。

《1945年进出口银行法》

EXPORT-IMPORT BANK ACT OF 1945

[Public Law 79-173]

[As Amended Through P.L. 117-286, Enacted December 27, 2022]

【Currency: This publication is a compilation of the text of Public Law 79-173. It was last amended by the public law listed in the As Amended Through note above and below at the bottom of each page of the pdf version and reflects current law through the date of the enactment of the public law listed at <https://www.govinfo.gov/app/collection/comps/>】

【Note: While this publication does not represent an official version of any Federal statute, substantial efforts have been made to ensure the accuracy of its contents. The official version of Federal law is found in the United States Statutes at Large and in the United States Code. The legal effect to be given to the Statutes at Large and the United States Code is established by statute (1 U.S.C. 112, 204).】

[References in 【brackets】 are to 12 U.S.C.]

AN ACT To provide for increasing the lending authority of the Export-Import Bank of the United States, and for other purposes.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That this Act may be cited as the “Export-Import Bank Act of 1945.”【635 note】

SEC. 2. 【635】 (a)(1) There is hereby created a corporation with the name Export-Import Bank of the United States which shall be an agency of the United States of America. The objects and purposes of the Bank shall be to aid in financing and to facilitate exports of goods and services, imports, and the exchange of commodities and services between the United States or any of its territories or insular possessions and any foreign country or the agencies or nationals of any such country, and in so doing to contribute to the employment of United States workers. The Bank’s objective in authorizing loans, guarantees, insurance, and credits shall be to contribute to maintaining or increasing employment of United States workers. In connection with and in furtherance of its objects and purposes, the Bank is authorized and empowered to do a general banking business except that of circulation; to receive deposits; to purchase, discount, rediscount, sell, and negotiate, with or without its endorsement or guaranty, and to guarantee notes, drafts, checks, bills of exchange, acceptances, including bankers’ acceptances, cable transfers, and other evidences of indebtedness; to guarantee, insure, co-insure, reinsure against political and credit risks of loss; to purchase, sell, and guarantee securities but not to purchase with its funds any stock in any other corporation except that it may acquire any such stock, through the enforcement of any lien or pledge or otherwise to satisfy a previously contracted indebtedness to it; to accept bills and drafts drawn upon it; to issue letters of credit; to purchase and sell coin, bullion, and exchange;

tion; but the aggregate amount of such obligations outstanding at any one time shall not exceed \$6,000,000,000. Such obligations shall be redeemable at the option of the Bank before maturity in such manner as may be stipulated in such obligations and shall have such maturity as may be determined by the Board of Directors of the Bank with the approval of the Secretary of the Treasury. Each such Bank obligation issued to the Treasury after the enactment of the Export-Import Bank Amendments of 1974 shall bear interest at a rate not less than the current average yield on outstanding marketable obligations of the United States of comparable maturity during the month preceding the issuance of the obligation of the Bank as determined by the Secretary of the Treasury. The Secretary of the Treasury is hereby authorized and directed to purchase any obligations of the Bank issued hereunder and for such purpose the Secretary of the Treasury is authorized to use as a public-debt transaction the proceeds of any securities hereafter issued under the Second Liberty Bond Act, as amended, and the purpose for which securities may be issued under that Act are extended to include such purpose. Payment under this section of the purchase price of such obligations of the Bank and repayments thereof by the Bank shall be treated as public-debt transactions of the United States.

SEC. 6. [635e] AGGREGATE LOAN, GUARANTEE, AND INSURANCE AUTHORITY.

(a) LIMITATION ON OUTSTANDING AMOUNTS.— **第6节 总体贷款、担保和保险授权。**

(1) IN GENERAL.—The Export-Import Bank of the United States shall not have outstanding at any one time loans, guarantees, and insurance in an aggregate amount in excess of the applicable amount.

(2) APPLICABLE AMOUNT DEFINED.—In this subsection, the term “applicable amount”, for each of fiscal years 2020 through 2027, means \$135,000,000,000.

(2) 适用金额的定义。
——在本小节中，术语
“适用金额”在2020至
2027财年中，指的是
1350亿美元。

(3) FREEZING OF LENDING CAP IF DEFAULT RATE IS 2 PERCENT OR MORE.—If the rate calculated under section 8(g)(1) is 2 percent or more for a quarter, the Bank may not exceed the amount of loans, guarantees, and insurance outstanding on the last day of that quarter until the rate calculated under section 8(g)(1) is less than 2 percent.

(4) SUBJECT TO APPROPRIATIONS.—All spending and credit authority provided under this Act shall be effective for any fiscal year only to such extent or in such amounts as are provided in appropriation Acts.

(b) RESERVE REQUIREMENT.—The Bank shall build to and hold in reserve, to protect against future losses, an amount that is not less than 5 percent of the aggregate amount of disbursed and outstanding loans, guarantees, and insurance of the Bank.

(c) PRESIDENTIAL DETERMINATION.—

(1) IN GENERAL.—Not later than March 31 of each fiscal year, the President of the United States shall determine whether the authority available to the Bank for such fiscal year will be sufficient to meet the Bank’s needs, particularly those needs arising from—

(A) increases in the level of exports unforeseen at the time of the original budget request for such fiscal year;

(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

 Economy

Economic Development

**Report of the Texas Economic Development Act 2025Tax Code
Chapter 313****Introduction**

In 2001, the Texas Legislature established the Texas Economic Development Act, often called “Chapter 313” for its place in the Texas Tax Code. The Chapter 313 program allows public school districts to offer tax incentives for businesses that make large capital investments and create jobs in Texas communities. The program expired on Dec. 31, 2022.

The 2023 Biennial Report and the 2023 Supplemental Data Report depicted a combined total of 919 active agreements. Of those, 33 percent were for manufacturing and 67 percent were for renewable energy projects. There was one research and development project and four priority projects. No additional agreements were entered into during this two-year reporting period. This report accounts for fewer active agreements than in 2023 as agreements naturally conclude or are terminated.

Out of the total 817 active agreements, 13 projects did not report and are in material breach of their agreement. Of the 804 projects that submitted reports, 34 percent are manufacturing, 66 percent are renewable energy, and slightly less than 1 percent are priority projects.

This report contains information on each of the 804 reporting active agreements made under this chapter as well as aggregate data of these agreements. The information submitted herein is in compliance with Texas Tax Code Chapter 313.032.

Statutory Reporting Requirements

House Bill (HB) 3390 from the 83rd Legislature, Regular Session repealed the reporting requirements in Section 313.008 and amended the reporting requirements in Section 313.032 to encompass all reporting requirements.

Section 313.032. REPORT ON COMPLIANCE WITH AGREEMENTS.

- (a) Before the beginning of each regular session of the legislature, the comptroller shall submit to the lieutenant governor, the speaker of the house of representatives and each other member of the legislature a report on the agreements entered into under this chapter that includes:
- (1) an assessment of the following with regard to the agreements entered into under this chapter, considered in the aggregate:

- (A) the total number of jobs created, direct and otherwise, in this state;
 - (B) the total effect on personal income, direct and otherwise, in this state;
 - (C) the total amount of investment in this state;
 - (D) the total taxable value of property on the tax rolls in this state, including property for which the limitation period has expired;
 - (E) the total value of property not on the tax rolls in this state as a result of agreements entered into under this chapter; and
 - (F) the total fiscal effect on the state and local governments; and
- (2) an assessment of the progress of each agreement made under this chapter that states for each agreement:
- (A) the number of qualifying jobs each recipient of a limitation on appraised value committed to create;
 - (B) the number of qualifying jobs each recipient created;
 - (C) the total amount of wages and the median wage of the new qualifying jobs each recipient created;
 - (D) the amount of the qualified investment each recipient committed to spend or allocate for each project;
 - (E) the amount of the qualified investment each recipient spent or allocated for each project;
 - (F) the market value of the qualified property of each recipient as determined by the applicable chief appraiser, including property that is no longer eligible for a limitation on appraised value under the agreement;
 - (G) the limitation on appraised value for the qualified property of each recipient;
 - (H) the dollar amount of the taxes that would have been imposed on the qualified property if the property had not received a limitation on appraised value; and
 - (I) the dollar amount of the taxes imposed on the qualified property.

(b) The report may not include information that is confidential by law.

(b-1) In preparing the portion of the report described by Subsection (a)(1), the comptroller may use standard economic estimation techniques, including economic multipliers.

(c) The portion of the report described by Subsection (a)(2) must be based on data certified to the comptroller by each recipient or former recipient of a limitation on appraised value under this chapter.

(d) The comptroller may require a recipient or former recipient of a limitation on appraised value under this chapter to submit, on a form the comptroller provides, information required to complete the report.

The purpose of the Chapter 313 program is expressly laid out in Section 313.003 of the Texas Tax Code. The program is intended to:

- (1) encourage large-scale capital investments in this state;
- (2) create new, high-paying jobs in this state;

- (3) attract to this state large-scale businesses that are exploring opportunities to locate in other states or other countries;
- (4) enable state and local government officials and economic development professionals to compete with other states by authorizing economic development incentives comparable to incentives being offered to prospective employers by other states and to provide state and local officials with an effective means to attract large-scale investment;
- (5) strengthen and improve the overall performance of the economy of this state;
- (6) expand and enlarge the ad valorem property tax base of this state; and
- (7) enhance this state's economic development efforts by providing state and local officials with an effective local economic development tool.

Aggregate Data

Table 1 pertains to Section 313.32(a)(1) and aggregates data for agreements entered into under Chapter 313 through Dec. 31, 2022, and active as of June 1, 2024.

Table 1

2023 Aggregate Data

Category	Reported Amount
Total number of jobs created, direct and otherwise, in this state in 2023. ⁱ	160,200
Total effect on personal income, direct and otherwise, in this state in 2023.	\$9,097,528,000
Total amount of investment in this state reported through 2023.	\$197,807,528,000
Total taxable value of qualified property on the tax rolls in this state in 2023, including property for which the limitation period has expired.	\$20,229,665,000
Total value of qualified property not on the tax rolls in this state in 2023 as a result of agreements entered into under this chapter.	\$86,955,541,000
Total fiscal effect on the state and local governments through 2023. ⁱⁱ	\$2,321,139,000

Note: Total number of jobs created is rounded to the nearest hundred. All other figures have been rounded to the nearest thousand.

ⁱ The multipliers used in this analysis were the direct-effect employment and direct-effect earnings RIMS II Industry Multipliers for Texas (<https://apps.bea.gov/regional/rims/rimsii/>). These multipliers represent the estimated change in employment (earnings) that occur given the number (amount) of direct Chapter 313 jobs (earnings).

The estimates listed in this table represent the product of the direct jobs (earnings) by industry and their corresponding RIMS II state-level multipliers. No attempt has been made by the Comptroller's office to modify or change the values of these multipliers.

To obtain a copy of these state-level multipliers, please visit the URL above to access the U.S. Department of Commerce's Bureau of Economic Analysis.

ⁱⁱ The fiscal effect calculation is the total Maintenance and Operations (M&O) taxes and Interest and Sinking fund (I&S) taxes reported by a company through 2023.

► Search Tips

2025 年德克萨斯州经济发展法案报告税法第 313 章

介绍

2001 年，德克萨斯州立法机关制定了《德克萨斯经济发展法》，因其在德克萨斯州税法中的地位而通常称为“第 313 章”。第 313 章计划允许公立学区为在德克萨斯州社区进行大量资本投资和创造就业机会的企业提供税收优惠。该计划于 2022 年 12 月 31 日到期。

2023 年双年度报告和 2023 年补充数据报告总共描述了 919 项有效协议。其中，33% 用于制造业，67% 用于可再生能源项目。研发项目1个，重点项目4个。在这两年的报告所述期间，没有订立任何额外的协定。与 2023 年相比，由于协议自然签订或终止，本报告的有效协议数量较少。

在总共 817 项有效协议中，有 13 个项目没有报告并严重违反了协议。在提交报告的 804 个项目中，34% 是制造业，66% 是可再生能源，略低于 1% 是优先项目。

本报告包含根据本章达成的 804 项报告有效协议中每一项的信息，以及这些协议的汇总数据。此处提交的信息符合德克萨斯州税法第 313.032 章。

法定报告要求

第 83 届立法机关例会的众议院法案（HB）3390 废除了第 313.008 条中的报告要求，并修改了第 313.032 条中的报告要求，以涵盖所有报告要求。

第 313.032 条。报告协议的遵守情况。

- a. 在立法机关每届常会开始之前，主计长应向副州长、众议院院长和立法机关的其他成员提交一份关于根据本章签订的协议的报告，其中包括：
 - 1. 对根据本章订立的协议的以下评估，并综合审议：
 - 1. 在该州创造的直接就业机会和其他就业机会总数;
 - 2. 在该州对个人收入的直接和其他方面的总体影响;
 - 3. 该州的投资总额;
 - 4. 本州税单上财产的应税总价值，包括时效期已满的财产;
 - 5. 由于根据本章签订的协议而未在本州税单上的财产总价值;和
 - 6. 对州和地方政府的总体财政影响;和
 - 2. 对根据本章达成的每项协议的进展情况的评估，其中每项协议规定：
 - 1. 每个接受评估价值限制承诺创造的合格工作岗位数量;
 - 2. 每个接受者创造的合格工作岗位数量;
 - 3. 每个受助者创造的新合格职位的工资总额和工资中位数;
 - 4. 每个接受者承诺为每个项目支出或分配的合格投资金额;
 - 5. 每个受援国为每个项目花费或分配的合格投资金额;

- 6. 由适用的首席评估师确定的每个接收者的合格财产的市场价值，包括不再符合协议项下评估价值限制的财产；
 - 7. 每个受助人合格财产的评估价值限制；
 - 8. 如果合格财产没有受到评估价值限制，则对合格财产征收的税款金额；和
 - 9. 对合格财产征收的税款的美元金额。
- b. 报告不得包含法律规定的机密信息。

- (b-1) 在准备第 (a) (1) 款描述的报告部分时，主计长可以使用标准经济估计技术，包括经济乘数。
- c. 第 (a) (2) 款描述的报告部分必须基于每位接收者或前接收者向主计长证明的本章规定的评估价值限制的数据。
- d. 主计长可以要求本章规定的评估价值限制的接收者或前接收者在主计长提供的表格上提交完成报告所需的信息。

第 313 章计划的目的是在德克萨斯州税法第 313.003 条中明确规定。该计划旨在：

- 1. 鼓励在该州进行大规模资本投资；
- 2. 在该州创造新的高薪工作岗位；
- 3. 吸引正在探索在其他州或其他国家落户机会的大型企业到该州；
- 4. 通过授权与其他州向潜在雇主提供的激励措施相当的经济发展激励措施，使州和地方政府官员以及经济发展专业人员能够与其他州竞争，并为州和地方官员提供吸引大规模投资的有效手段；
- 5. 加强和提高本州经济的整体表现；
- 6. 扩大和扩大本州的从价财产税基；和
- 7. 通过为州和地方官员提供有效的地方经济发展工具，加强该州的经济发展工作。

聚合数据

表 1 与第 313.32 (a) (1) 条有关，汇总了根据第 313 章签订的协议的数据，截至 2022 年 12 月 31 日，并自 2024 年 6 月 1 日起有效。

表1

2023 年汇总数据

类别	报告金额
2023 年，该州创造的直接就业机会和其他就业机会总数。 我	160,200
2023 年对该州个人收入的直接收入和其他收入的总体影响。	9,097,528,000美元
截至 2023 年，该州的投资总额已报告。	197,807,528,000美元
2023 年该州税单上合格财产的总应税价值，包括时效期已满的财产。	20 229 665 000美元
由于根据本章签订的协议，2023 年未列入本州税单的合格财产的总价值。	86,955,541,000元
到 2023 年对州和地方政府的总体财政影响。 第二	2,321,139,000美元

注意：创造的就业总数四舍五入到最接近的百位。所有其他数字均已四舍五入到最接近的千位。

我本分析中使用的乘数是德克萨斯州的直接影响就业和直接影响收入 RIMS II 行业乘数 (<https://apps.bea.gov/regional/rims/rimsii/>)。这些乘数代表根据第 313 章直接工作（收入）的数量（金额）发生的就业（收入）的估计变化。

本表中列出的估计值代表按行业划分的直接就业（收入）及其相应的 RIMS II 州级乘数的乘积。主计长办公室没有尝试修改或更改这些乘数的值。

要获取这些州级乘数的副本，请访问上面的 URL 以访问美国商务部经济分析局。

第二财务影响计算是公司到 2023 年报告的维护和运营（M&O）税以及利息和偿债基金（I&S）税总额。

BRAZOSPORT ISD

Application #:

172

Name of school district:

Brazosport ISD

Name of CAD appraising the qualified property:

Brazoria

Name of company/companies entering into original limitation agreement:

THE DOW CHEMICAL COMPANY

Name(s) of current agreement-holder(s):

Olin Chlorine 7, LLC

NAICS code:

325900

Statutory eligibility category [313.024(b)]:

Manufacturing

Date limitation agreement executed:

01/04/2011

First complete year of qualifying time period:

2014

First year of 8-year limitation period:

2016

Number of qualifying jobs applicant committed to create on application:

8

Number of qualifying jobs applicant created through 2023:

10

Number of new jobs created through 2023:

11

Median wage for new jobs in 2023:

\$94,806

Total wages of all new jobs total in 2023:

\$1,121,321

Limitation amount:

\$30,000,000

Total qualified investment proposed on application:

\$96,000,000

Qualified investment reported through 2023:

\$896,685,495

Estimated total investment for length of agreement:

\$896,685,495

2023 market value of qualified property as reported by company:

\$634,507,870

Total property tax (M&O and I&S) in 2023--if no limitation:

\$6,048,764

Total property tax (M&O and I&S) in 2023--with limitation:

\$793,747

BRAZOSPORT ISD

Application #:

214

Name of school district:

Brazosport ISD

Name of CAD appraising the qualified property:

Brazoria

Name of company/companies entering into original limitation agreement:

The Dow Chemical Company

Name(s) of current agreement-holder(s):

The Dow Chemical Company

NAICS code:

325000

Statutory eligibility category [313.024(b)]:

Manufacturing

Date limitation agreement executed:

05/01/2012

First complete year of qualifying time period:

2016

First year of 8-year limitation period:

2018

Number of qualifying jobs applicant committed to create on application:

56

Number of qualifying jobs applicant created through 2023:

66

Number of new jobs created through 2023:

71

Median wage for new jobs in 2023:

\$135,476

Total wages of all new jobs total in 2023:

\$9,074,693

Limitation amount:

\$30,000,000

Total qualified investment proposed on application:

\$270,000,000

Qualified investment reported through 2023:

\$864,919,670

Estimated total investment for length of agreement:

\$1,000,000,000

2023 market value of qualified property as reported by company:

\$734,942,760

Total property tax (M&O and I&S) in 2023--if no limitation:

\$7,006,209

Total property tax (M&O and I&S) in 2023--with limitation:

\$901,865

BRAZOSPORT ISD

Application #:

215

Name of school district:

Brazosport ISD

Name of CAD appraising the qualified property:

Brazoria

Name of company/companies entering into original limitation agreement:

The Dow Chemical Company

Name(s) of current agreement-holder(s):

The Dow Chemical Company

NAICS code:

325000

Statutory eligibility category [313.024(b)]:

Manufacturing

Date limitation agreement executed:

04/03/2012

First complete year of qualifying time period:

2018

First year of 8-year limitation period:

2020

Number of qualifying jobs applicant committed to create on application:

120

Number of qualifying jobs applicant created through 2023:

140

Number of new jobs created through 2023:

151

Median wage for new jobs in 2023:

\$125,361

Total wages of all new jobs total in 2023:

\$18,362,438

Limitation amount:

\$30,000,000

Total qualified investment proposed on application:

\$365,000,000

Qualified investment reported through 2023:

\$2,304,221,800

Estimated total investment for length of agreement:

\$2,304,221,800

2023 market value of qualified property as reported by company:

\$1,987,768,450

Total property tax (M&O and I&S) in 2023--if no limitation:

\$18,949,396

Total property tax (M&O and I&S) in 2023--with limitation:

\$2,250,532

BRAZOSPORT ISD

Application #:

1112

Name of school district:

Brazosport ISD

Name of CAD appraising the qualified property:

Brazoria

Name of company/companies entering into original limitation agreement:

The Dow Chemical Company ("Dow")

Name(s) of current agreement-holder(s):

MEGlobal Americas, Inc.

NAICS code:

325199

Statutory eligibility category [313.024(b)]:

Manufacturing

Date limitation agreement executed:

03/15/2016

First complete year of qualifying time period:

2018

First year of 10-year limitation period:

2019

Number of qualifying jobs applicant committed to create on application:

35

Number of qualifying jobs in 2023:

59

Qualifying and non-qualifying jobs reported in 2023:

63

Median annual wage of qualifying jobs in 2023:

\$112,820

Total wages of qualifying jobs and non-qualifying jobs in 2023:

\$8,283,391

Limitation amount:

\$30,000,000

Total qualified investment proposed on application:

\$1,000,000,000

Qualified investment reported through 2023:

\$1,076,855,007

Estimated total investment for length of agreement:

\$1,076,855,007

2023 market value of qualified property as reported by company:

\$824,230,290

Total property tax (M&O and I&S) in 2023--if no limitation:

\$7,857,387

Total property tax (M&O and I&S) in 2023--with limitation:

\$1,995,968

BRAZOSPORT ISD

Application #:

1273

Name of school district:

Brazosport ISD

Name of CAD appraising the qualified property:

Brazoria

Name of company/companies entering into original limitation agreement:

The Dow Chemical Company

Name(s) of current agreement-holder(s):

The Dow Chemical Company

NAICS code:

325000

Statutory eligibility category [313.024(b)]:

Manufacturing

Date limitation agreement executed:

12/17/2018

First complete year of qualifying time period:

2021

First year of 10-year limitation period:

2022

Number of qualifying jobs applicant committed to create on application:

10

Number of qualifying jobs in 2023:

4

Qualifying and non-qualifying jobs reported in 2023:

34

Median annual wage of qualifying jobs in 2023:

\$92,644

Total wages of qualifying jobs and non-qualifying jobs in 2023:

\$3,045,487

Limitation amount:

\$30,000,000

Total qualified investment proposed on application:

\$715,000,000

Qualified investment reported through 2023:

\$289,100,000

Estimated total investment for length of agreement:

\$611,300,000

2023 market value of qualified property as reported by company:

\$40,035,900

Total property tax (M&O and I&S) in 2023--if no limitation:

\$381,662

Total property tax (M&O and I&S) in 2023--with limitation:

\$307,597

BAY CITY ISD

Application #:

1028

Name of school district:

Bay City ISD

Name of CAD appraising the qualified property:

Matagorda

Name of company/companies entering into original limitation agreement:

Oxea Corporation

Name(s) of current agreement-holder(s):

OQ Chemicals Corporation formerly Oxea Corporation

NAICS code:

325199

Statutory eligibility category [313.024(b)]:

Manufacturing

Date limitation agreement executed:

10/19/2015

First complete year of qualifying time period:

2016

First year of 10-year limitation period:

2018

Number of qualifying jobs applicant committed to create on application:

16

Number of qualifying jobs in 2023:

20

Qualifying and non-qualifying jobs reported in 2023:

20

Median annual wage of qualifying jobs in 2023:

\$155,231

Total wages of qualifying jobs and non-qualifying jobs in 2023:

\$2,968,212

Limitation amount:

\$30,000,000

Total qualified investment proposed on application:

\$130,000,000

Qualified investment reported through 2023:

\$113,029,495

Estimated total investment for length of agreement:

\$113,029,495

2023 market value of qualified property as reported by company:

\$80,500,000

Total property tax (M&O and I&S) in 2023--if no limitation:

\$840,790

Total property tax (M&O and I&S) in 2023--with limitation:

\$494,865

陶氏化学公司氯7项目对布拉佐斯波特独立学区财政影响的概要

**SUMMARY OF FINANCIAL IMPACT OF THE PROPOSED DOW
CHEMICAL COMPANY CHLORINE 7 PROJECT ON THE FINANCES
OF THE BRAZOSPORT INDEPENDENT SCHOOL DISTRICT UNDER
A REQUESTED CHAPTER 313 PROPERTY VALUE LIMITATION**

项目编号：172

October 5, 2010

Final Report

PREPARED BY



**Table 5 - Estimated Financial impact of the Dow Chemical Company Project Property Value Limitation
Request Submitted to BISD at \$1.04 M&O Tax Rate**

Year of Agreement	School Year	Project Value	Estimated Taxable Value	Value Savings	Taxes Before Value Limit	Taxes after Value Limit	Tax Savings @ Projected M&O Rate	Tax Credits for First Two Years Above Limit	Tax Benefit to Company Before Revenue Protection	School District Revenue Losses	估计净税补贴	
											Estimated Net Tax Benefits	
pre-year 1	2012-13	\$182,552,450	\$182,552,450	\$0	\$1,898,545	\$1,898,545	\$0	\$0	\$0	\$0	\$0	\$0
pre-year 2	2013-14	\$311,052,450	\$311,052,450	\$0	\$3,234,945	\$3,234,945	\$0	\$0	\$0	\$0	\$0	\$0
1	2014-15	\$722,052,450	\$722,052,450	\$0	\$7,509,345	\$7,509,345	\$0	\$0	\$0	\$0	\$0	\$0
2	2015-16	\$693,172,450	\$693,172,450	\$0	\$7,208,993	\$7,208,993	\$0	\$0	\$0	\$0	\$0	\$0
3	2016-17	\$665,447,650	\$30,000,000	\$635,447,650	\$6,920,656	\$312,000	\$6,608,656	\$0	\$6,608,656	-\$829,229	\$5,779,427	
4	2017-18	\$638,831,842	\$30,000,000	\$608,831,842	\$6,643,851	\$312,000	\$6,331,851	\$705,395	\$7,037,247	-\$122,173	\$6,915,073	
5	2018-19	\$613,280,666	\$30,000,000	\$583,280,666	\$6,378,119	\$312,000	\$6,066,119	\$701,820	\$6,767,939	-\$117,358	\$6,650,581	
6	2019-20	\$588,751,538	\$30,000,000	\$558,751,538	\$6,123,016	\$312,000	\$5,811,016	\$682,933	\$6,493,949	-\$116,519	\$6,377,430	
7	2020-21	\$565,203,574	\$30,000,000	\$535,203,574	\$5,878,117	\$312,000	\$5,566,117	\$664,118	\$6,230,235	-\$112,192	\$6,118,043	
8	2021-22	\$542,597,529	\$30,000,000	\$512,597,529	\$5,643,014	\$312,000	\$5,331,014	\$663,329	\$5,994,343	-\$107,970	\$5,886,373	
9	2022-23	\$520,895,726	\$30,000,000	\$490,895,726	\$5,417,316	\$312,000	\$5,105,316	\$645,642	\$5,750,958	-\$106,856	\$5,644,102	
10	2023-24	\$500,061,995	\$30,000,000	\$470,061,995	\$5,200,645	\$312,000	\$4,888,645	\$323,521	\$5,212,166	-\$101,635	\$5,110,531	
11	2024-25	\$480,061,613	\$480,061,613	\$0	\$4,992,641	\$4,992,641	\$0	\$4,992,641	\$4,992,641	\$0	\$4,992,641	
12	2025-26	\$460,861,247	\$460,861,247	\$0	\$4,792,957	\$4,792,957	\$0	\$4,714,941	\$4,714,941	\$0	\$4,714,941	
13	2026-27	\$442,428,895	\$442,428,895	\$0	\$4,601,261	\$4,601,261	\$0	\$0	\$0	\$0	\$0	
14	2027-28	\$424,733,837	\$424,733,837	\$0	\$4,417,232	\$4,417,232	\$0	\$0	\$0	\$0	\$0	
15	2028-29	\$407,746,582	\$407,746,582	\$0	\$4,240,564	\$4,240,564	\$0	\$0	\$0	\$0	\$0	
					\$91,101,218	\$45,392,485	\$45,708,733	\$14,094,339	\$59,803,072	-\$1,613,932	\$58,189,141	
Tax Credit for Value Over Limit in First 2 Years							Year 1 (2014)	Year 2 (2015)	Max Credits			
							\$7,197,345	\$6,896,993	\$14,094,339			
							Credits Earned		\$14,094,339			
							Credits Paid		<u>\$14,094,339</u>			
							Excess Credits Unpaid		\$0			

陶氏化学公司丙烷脱氢（PDH）项目对布拉佐斯波特独立学区财政影响

**SUMMARY OF FINANCIAL IMPACT OF THE PROPOSED DOW
CHEMICAL COMPANY PROPANE DEHYDROGENATION (PDCH)
PROJECT ON THE FINANCES OF THE BRAZOSPORT
INDEPENDENT SCHOOL DISTRICT INDEPENDENT SCHOOL
DISTRICT UNDER A REQUESTED CHAPTER 313 PROPERTY
VALUE LIMITATION**

项目标号：214

January 17, 2012

Final Report

PREPARED BY



Table 5 - Estimated Financial impact of the The Dow-PDCH Chemical Company Project Property Value Limitation Request Submitted to BISD at \$1.04 M&O Tax Rate

											估计净税补贴
Year of Agreement	School Year	Project Value	Estimated Taxable Value	Value Savings	Taxes Before Value Limit	Taxes after Value Limit	Tax Savings @ Projected M&O Rate	Tax Credits for First Two Years Above Limit	Tax Benefit to Company Before Revenue Protection	School District Revenue Losses	Estimated Net Tax Benefits
Pre-Year 1	2015-16	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	2016-17	\$870,052,450	\$870,052,450	\$0	\$9,048,545	\$9,048,545	\$0	\$0	\$0	\$0	\$0
2	2017-18	\$835,252,450	\$835,252,450	\$0	\$8,686,625	\$8,686,625	\$0	\$0	\$0	\$0	\$0
3	2018-19	\$801,844,450	\$30,000,000	\$771,844,450	\$8,339,182	\$312,000	\$8,027,182	\$0	\$8,027,182	-\$7,969,517	\$57,665
4	2019-20	\$769,772,770	\$30,000,000	\$739,772,770	\$8,005,637	\$312,000	\$7,693,637	\$764,120	\$8,457,757	\$0	\$8,457,757
5	2020-21	\$738,983,957	\$30,000,000	\$708,983,957	\$7,685,433	\$312,000	\$7,373,433	\$743,492	\$8,116,925	\$0	\$8,116,925
6	2021-22	\$709,426,697	\$30,000,000	\$679,426,697	\$7,378,038	\$312,000	\$7,066,038	\$723,541	\$7,789,579	\$0	\$7,789,579
7	2022-23	\$681,051,727	\$30,000,000	\$651,051,727	\$7,082,938	\$312,000	\$6,770,938	\$707,652	\$7,478,590	\$0	\$7,478,590
8	2023-24	\$653,811,756	\$30,000,000	\$623,811,756	\$6,799,642	\$312,000	\$6,487,642	\$688,857	\$7,176,499	\$0	\$7,176,499
9	2024-25	\$627,661,384	\$30,000,000	\$597,661,384	\$6,527,678	\$312,000	\$6,215,678	\$670,682	\$6,886,361	\$0	\$6,886,361
10	2025-26	\$602,557,026	\$30,000,000	\$572,557,026	\$6,266,593	\$312,000	\$5,954,593	\$653,110	\$6,607,703	-\$1,008,470	\$5,599,233
11	2026-27	\$578,456,843	\$578,456,843	\$0	\$6,015,951	\$6,015,951	\$0	\$6,976,190	\$6,976,190	\$0	\$6,976,190
12	2027-28	\$555,320,668	\$555,320,668	\$0	\$5,775,335	\$5,775,335	\$0	\$5,183,527	\$5,183,527	\$0	\$5,183,527
13	2028-29	\$533,109,939	\$533,109,939	\$0	\$5,544,343	\$5,544,343	\$0	\$0	\$0	\$0	\$0
14	2029-30	\$511,787,639	\$511,787,639	\$0	\$5,322,591	\$5,322,591	\$0	\$0	\$0	\$0	\$0
15	2030-31	\$491,318,232	\$491,318,232	\$0	\$5,109,710	\$5,109,710	\$0	\$0	\$0	\$0	\$0
Totals:					\$103,588,243	\$47,999,101	\$55,589,142	\$17,111,171	\$72,700,313	-\$8,977,987	\$63,722,326
Tax Credit for Value Over Limit in First 2 Years								Year 1	Year 2	Max Credits	
								\$8,736,545	\$8,374,625	\$17,111,171	
Credits Earned										\$17,111,171	
Credits Paid										<u>\$17,111,171</u>	
Excess Credits Unpaid										\$0	

***Note:** School District Revenue-Loss estimates are subject to change based on numerous factors, including legislative and Texas Education Agency administrative changes to school finance formulas, year-to-year appraisals of project values, and changes in school district tax rates. One of the most substantial changes to the school finance formulas related to Chapter 313 revenue-loss projections could be the treatment of Additional State Aid for Tax Reduction (ASATR). Legislative intent is to end ASATR in 2017-18 school year. Additional information on the assumptions used in preparing these estimates is provided in the narrative of this Report.

陶氏化学公司项目对布拉佐斯波特独立学区财政影响的概要分析

**SUMMARY OF FINANCIAL IMPACT OF THE PROPOSED THE DOW
CHEMICAL COMPANY (MONOMER) PROJECT ON THE FINANCES
OF THE BRAZOSPORT INDEPENDENT SCHOOL DISTRICT
INDEPENDENT SCHOOL DISTRICT UNDER A REQUESTED
CHAPTER 313 PROPERTY VALUE LIMITATION**

项目标号：215

January 17, 2012

Final Report

PREPARED BY



Table 5 - Estimated Financial impact of the The Dow-Monomer Chemical Company Project Property Value Limitation Request Submitted to BISD at \$1.04 M&O Tax Rate

估计净税补贴

Year of Agreement	School Year	Project Value	Estimated Taxable Value	Value Savings	Taxes Before Value Limit	Taxes after Value Limit	Tax Savings @ Projected M&O Rate	Tax Credits for First Two Years Above Limit	Tax Benefit to Company Before Revenue Protection	School District Revenue Losses	Estimated Net Tax Benefits
Pre-Year 1	2017-18	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
1	2018-19	\$2,780,100,000	\$2,780,100,000	\$0	\$28,913,040	\$28,913,040	\$0	\$0	\$0	\$0	\$0
2	2019-20	\$2,668,900,000	\$2,668,900,000	\$0	\$27,756,560	\$27,756,560	\$0	\$0	\$0	\$0	\$0
3	2020-21	\$2,562,148,000	\$30,000,000	\$2,532,148,000	\$26,646,339	\$312,000	\$26,334,339	\$0	\$26,334,339	-\$21,015,640	\$5,318,699
4	2021-22	\$2,459,666,080	\$30,000,000	\$2,429,666,080	\$25,580,527	\$312,000	\$25,268,527	\$1,779,380	\$27,047,907	\$0	\$27,047,907
5	2022-23	\$2,361,288,436	\$30,000,000	\$2,331,288,436	\$24,557,400	\$312,000	\$24,245,400	\$1,726,257	\$25,971,657	-\$675,998	\$25,295,659
6	2023-24	\$2,266,836,099	\$30,000,000	\$2,236,836,099	\$23,575,095	\$312,000	\$23,263,095	\$1,686,114	\$24,949,210	\$0	\$24,949,210
7	2024-25	\$2,176,166,655	\$30,000,000	\$2,146,166,655	\$22,632,133	\$312,000	\$22,320,133	\$1,646,674	\$23,966,807	\$0	\$23,966,807
8	2025-26	\$2,089,123,989	\$30,000,000	\$2,059,123,989	\$21,726,889	\$312,000	\$21,414,889	\$1,607,941	\$23,022,831	-\$1,006,139	\$22,016,692
9	2026-27	\$2,005,563,030	\$30,000,000	\$1,975,563,030	\$20,857,856	\$312,000	\$20,545,856	\$1,559,894	\$22,105,750	-\$953,162	\$21,152,588
10	2027-28	\$1,925,344,509	\$30,000,000	\$1,895,344,509	\$20,023,583	\$312,000	\$19,711,583	\$1,522,995	\$21,234,577	-\$944,199	\$20,290,379
11	2028-29	\$1,848,334,728	\$1,848,334,728	\$0	\$19,222,681	\$19,222,681	\$0	\$21,884,283	\$21,884,283	\$0	\$21,884,283
12	2029-30	\$1,774,408,339	\$1,774,408,339	\$0	\$18,453,847	\$18,453,847	\$0	\$21,026,739	\$21,026,739	\$0	\$21,026,739
13	2030-31	\$1,703,433,125	\$1,703,433,125	\$0	\$17,715,705	\$17,715,705	\$0	\$1,605,323	\$1,605,323	\$0	\$1,605,323
14	2031-32	\$1,635,299,800	\$1,635,299,800	\$0	\$17,007,118	\$17,007,118	\$0	\$0	\$0	\$0	\$0
15	2032-33	\$1,569,891,808	\$1,569,891,808	\$0	\$16,326,875	\$16,326,875	\$0	\$0	\$0	\$0	\$0
Totals:					\$330,995,648	\$147,891,825	\$183,103,823	\$56,045,600	\$239,149,423	-\$24,595,137	\$214,554,285
Tax Credit for Value Over Limit in First 2 Years								<u>Year 1</u>	<u>Year 2</u>	<u>Max Credits</u>	
								\$28,601,040	\$27,444,560	\$56,045,600	
								Credits Earned		\$56,045,600	
								Credits Paid		<u>\$56,045,600</u>	
								Excess Credits Unpaid		\$0	

***Note:** School District Revenue-Loss estimates are subject to change based on numerous factors, including legislative and Texas Education Agency administrative changes to school finance formulas, year-to-year appraisals of project values, and changes in school district tax rates. One of the most substantial changes to the school finance formulas related to Chapter 313 revenue-loss projections could be the treatment of Additional State Aid for Tax Reduction (ASATR). Legislative intent is to end ASATR in 2017-18 school year. Additional information on the assumptions used in preparing these estimates is provided in the narrative of this Report.

陶氏化学公司拟议项目对布拉索斯波特独立学区的财政影响报告

**CHAPTER 313 PROPERTY VALUE LIMITATION
FINANCIAL IMPACT OF THE PROPOSED DOW CHEMICAL
COMPANY PROJECT IN THE BRAZOSPORT INDEPENDENT
SCHOOL DISTRICT
(PROJECT # 1112)**

(项目编号1112)

PREPARED BY



MARCH 1, 2016

M&O Impact on the Taxpayer

Table 5 summarizes the impact of the property value limitation in terms of the potential tax savings to the taxpayer under the property value limitation agreement. The focus of this table is on the M&O tax rate only. A \$1.04 per \$100 M&O tax rate is assumed in 2015-16 (the most recent year available) and thereafter.

Under the assumptions used here, the potential tax savings from the value limitation total \$75.8 million over the life of the agreement. The BISD revenue losses are expected to total approximately \$9.6 million in the first three limitation years of the Agreement. In total, the potential net tax benefits (after hold-harmless payments are made) are estimated to reach \$66.1 million, prior to any negotiations with Dow on supplemental payments.

Table 5 - Estimated Financial Impact of the Dow Project Property Value Limitation Request Submitted to BISD at \$1.0400 M&O Tax Rate

										估计净税补贴
Year of Agreement	School Year	Project Value	Estimated Taxable Value	Value Savings	Assumed M&O Tax Rate	Taxes Before Value Limit	Taxes after Value Limit	Tax Savings @ Projected M&O Rate	School District Revenue Losses	Estimated Net Tax Benefits
QTP0	2016-17	\$0	\$0	\$0	\$1.040	\$0	\$0	\$0	\$0	\$0
QTP1	2017-18	\$276,920	\$276,920	\$0	\$1.040	\$2,880	\$2,880	\$0	\$0	\$0
QTP2/VL1	2018-19	\$300,276,920	\$30,000,000	\$270,276,920	\$1.040	\$3,122,880	\$312,000	\$2,810,880	-\$2,356,934	\$453,946
VL2	2019-20	\$955,276,920	\$30,000,000	\$925,276,920	\$1.040	\$9,934,880	\$312,000	\$9,622,880	-\$4,511,959	\$5,110,920
VL3	2020-21	\$915,276,920	\$30,000,000	\$885,276,920	\$1.040	\$9,518,880	\$312,000	\$9,206,880	-\$2,532,949	\$6,673,931
VL4	2021-22	\$876,876,920	\$30,000,000	\$846,876,920	\$1.040	\$9,119,520	\$312,000	\$8,807,520	\$0	\$8,807,520
VL5	2022-23	\$840,012,920	\$30,000,000	\$810,012,920	\$1.040	\$8,736,134	\$312,000	\$8,424,134	\$0	\$8,424,134
VL6	2023-24	\$804,623,480	\$30,000,000	\$774,623,480	\$1.040	\$8,368,084	\$312,000	\$8,056,084	\$0	\$8,056,084
VL7	2024-25	\$770,649,618	\$30,000,000	\$740,649,618	\$1.040	\$8,014,756	\$312,000	\$7,702,756	\$0	\$7,702,756
VL8	2025-26	\$738,034,710	\$30,000,000	\$708,034,710	\$1.040	\$7,675,561	\$312,000	\$7,363,561	-\$225,996	\$7,137,565
VL9	2026-27	\$706,724,398	\$30,000,000	\$676,724,398	\$1.040	\$7,349,934	\$312,000	\$7,037,934	\$0	\$7,037,934
VL10	2027-28	\$676,666,499	\$30,000,000	\$646,666,499	\$1.040	\$7,037,332	\$312,000	\$6,725,332	\$0	\$6,725,332
VP1	2028-29	\$647,810,916	\$647,810,916	\$0	\$1.040	\$6,737,234	\$6,737,234	\$0	\$0	\$0
VP2	2029-30	\$620,109,556	\$620,109,556	\$0	\$1.040	\$6,449,139	\$6,449,139	\$0	\$0	\$0
VP3	2030-31	\$593,516,251	\$593,516,251	\$0	\$1.040	\$6,172,569	\$6,172,569	\$0	\$0	\$0
VP4	2031-32	\$567,986,677	\$567,986,677	\$0	\$1.040	\$5,907,061	\$5,907,061	\$0	\$0	\$0
VP5	2032-33	\$543,478,287	\$543,478,287	\$0	\$1.040	\$5,652,174	\$5,652,174	\$0	\$0	\$0
						\$109,799,018	\$34,041,058	\$75,757,961	-\$9,627,839	\$66,130,122

QTP= Qualifying Time Period
VL= Value Limitation
VP= Viable Presence

I&S Funding Impact on School District

The project remains fully taxable for debt services taxes, with BISD currently levying a \$0.2153 per \$100 I&S rate. While the value of the Dow project is expected to depreciate over the life of the agreement and beyond, local taxpayers should benefit from the addition of the Dow project to the local I&S tax roll.

陶氏化学公司拟议项目对布拉佐斯波特独立学区的财政影响

**CHAPTER 313 PROPERTY VALUE LIMITATION
FINANCIAL IMPACT OF THE PROPOSED THE DOW
CHEMICAL COMPANY PROJECT IN THE BRAZOSPORT
INDEPENDENT SCHOOL DISTRICT
(PROJECT # 1273)**

项目标号1273

PREPARED BY



NOVEMBER 30, 2018

**Table 5 - Estimated Financial Impact of the Dow Chemical Project Property Value Limitation Request
Submitted to BISD at \$1.0400 M&O Tax Rate**

估计净税补贴

Year of Agreement	School Year	Project Value	Estimated Taxable Value	Value Savings	Assumed M&O Tax Rate	Taxes Before Value Limit	Taxes after Value Limit	Tax Savings @ Projected M&O Rate	School District Revenue Losses	Estimated Net Tax Benefits
QTP1	2021-22	\$194,838,670	\$194,838,670	\$0	\$1.040	\$2,026,322	\$2,026,322	\$0	\$0	\$0
QTP2/VL1	2022-23	\$557,138,670	\$30,000,000	\$527,138,670	\$1.040	\$5,794,242	\$312,000	\$5,482,242	-\$4,548,480	\$933,762
VL2	2023-24	\$700,038,670	\$30,000,000	\$670,038,670	\$1.040	\$7,280,402	\$312,000	\$6,968,402	-\$1,165,596	\$5,802,807
VL3	2024-25	\$671,438,670	\$30,000,000	\$641,438,670	\$1.040	\$6,982,962	\$312,000	\$6,670,962	\$0	\$6,670,962
VL4	2025-26	\$643,982,670	\$30,000,000	\$613,982,670	\$1.040	\$6,697,420	\$312,000	\$6,385,420	\$0	\$6,385,420
VL5	2026-27	\$617,624,910	\$30,000,000	\$587,624,910	\$1.040	\$6,423,299	\$312,000	\$6,111,299	\$0	\$6,111,299
VL6	2027-28	\$592,321,460	\$30,000,000	\$562,321,460	\$1.040	\$6,160,143	\$312,000	\$5,848,143	\$0	\$5,848,143
VL7	2028-29	\$568,030,149	\$30,000,000	\$538,030,149	\$1.040	\$5,907,514	\$312,000	\$5,595,514	\$0	\$5,595,514
VL8	2029-30	\$544,710,490	\$30,000,000	\$514,710,490	\$1.040	\$5,664,989	\$312,000	\$5,352,989	\$0	\$5,352,989
VL9	2030-31	\$522,323,617	\$30,000,000	\$492,323,617	\$1.040	\$5,432,166	\$312,000	\$5,120,166	-\$153,029	\$4,967,136
VL10	2031-32	\$500,832,219	\$30,000,000	\$470,832,219	\$1.040	\$5,208,655	\$312,000	\$4,896,655	\$0	\$4,896,655
VP1	2032-33	\$480,200,477	\$480,200,477	\$0	\$1.040	\$4,994,085	\$4,994,085	\$0	\$0	\$0
VP2	2033-34	\$460,394,005	\$460,394,005	\$0	\$1.040	\$4,788,098	\$4,788,098	\$0	\$0	\$0
VP3	2034-35	\$441,379,791	\$441,379,791	\$0	\$1.040	\$4,590,350	\$4,590,350	\$0	\$0	\$0
VP4	2035-36	\$423,126,146	\$423,126,146	\$0	\$1.040	\$4,400,512	\$4,400,512	\$0	\$0	\$0
VP5	2036-37	\$405,602,647	\$405,602,647	\$0	\$1.040	\$4,218,268	\$4,218,268	\$0	\$0	\$0
						\$86,569,426	\$28,137,634	\$58,431,792	-\$5,867,105	\$52,564,687

QTP= Qualifying Time Period
VL= Value Limitation
VP= Viable Presence

Note: School district revenue-loss estimates are subject to change based on numerous factors, including:

- Legislative and Texas Education Agency administrative changes to the underlying school finance formulas used in these calculations.
- Legislative changes addressing property value appraisals and exemptions.
- Year-to-year appraisals of project values and district taxable values.
- Changes in school district tax rates and student enrollment.

OXEA公司拟议项目对贝城独立学区的财政影响报告

**CHAPTER 313 PROPERTY VALUE LIMITATION
FINANCIAL IMPACT OF THE PROPOSED OXEA
CORPORATION PROJECT IN THE BAY CITY INDEPENDENT
SCHOOL DISTRICT
(PROJECT # 1028)**

项目编号1028

PREPARED BY



**UPDATED
OCTOBER 16, 2015**

Table 5 - Estimated Financial Impact of the OXEA Corporation Project Property Value Limitation Request Submitted to BCISD at \$1.1473 M&O Tax Rate

估计净税补贴

Year of Agreement	School Year	Project Value	Estimated Taxable Value	Value Savings	Assumed M&O Tax Rate	Taxes Before Value Limit	Taxes after Value Limit	Tax Savings @ Projected M&O Rate	School District Revenue Losses	Estimated Net Tax Benefits
QTP0	2015-16	\$1,050,470	\$1,050,470	\$0	\$1.147	\$12,052	\$12,052	\$0	\$0	\$0
QTP1	2016-17	\$39,150,470	\$39,150,470	\$0	\$1.147	\$449,173	\$449,173	\$0	\$0	\$0
QTP2	2017-18	\$105,300,470	\$105,300,470	\$0	\$1.147	\$1,208,112	\$1,208,112	\$0	\$0	\$0
VL1	2018-19	\$204,150,470	\$30,000,000	\$174,150,470	\$1.147	\$2,342,218	\$344,190	\$1,998,028	-\$1,998,028	\$0
VL2	2019-20	\$191,760,470	\$30,000,000	\$161,760,470	\$1.147	\$2,200,068	\$344,190	\$1,855,878	-\$259,347	\$1,596,531
VL3	2020-21	\$186,992,720	\$30,000,000	\$156,992,720	\$1.147	\$2,145,367	\$344,190	\$1,801,177	\$0	\$1,801,177
VL4	2021-22	\$182,344,164	\$30,000,000	\$152,344,164	\$1.147	\$2,092,035	\$344,190	\$1,747,845	\$0	\$1,747,845
VL5	2022-23	\$177,811,821	\$30,000,000	\$147,811,821	\$1.147	\$2,040,035	\$344,190	\$1,695,845	\$0	\$1,695,845
VL6	2023-24	\$173,392,788	\$30,000,000	\$143,392,788	\$1.147	\$1,989,335	\$344,190	\$1,645,145	\$0	\$1,645,145
VL7	2024-25	\$169,084,230	\$30,000,000	\$139,084,230	\$1.147	\$1,939,903	\$344,190	\$1,595,713	\$0	\$1,595,713
VL8	2025-26	\$164,883,386	\$30,000,000	\$134,883,386	\$1.147	\$1,891,707	\$344,190	\$1,547,517	\$0	\$1,547,517
VL9	2026-27	\$160,084,230	\$30,000,000	\$130,084,230	\$1.147	\$1,836,646	\$344,190	\$1,492,456	\$0	\$1,492,456
VL10	2027-28	\$156,900,544	\$30,000,000	\$126,900,544	\$1.147	\$1,800,120	\$344,190	\$1,455,930	\$0	\$1,455,930
VP1	2028-29	\$152,900,544	\$152,900,544	\$0	\$1.147	\$1,754,228	\$1,754,228	\$0	\$0	\$0
VP2	2029-30	\$149,104,292	\$149,104,292	\$0	\$1.147	\$1,710,674	\$1,710,674	\$0	\$0	\$0
VP3	2030-31	\$145,402,946	\$145,402,946	\$0	\$1.147	\$1,668,208	\$1,668,208	\$0	\$0	\$0
VP4	2031-32	\$141,794,135	\$141,794,135	\$0	\$1.147	\$1,626,804	\$1,626,804	\$0	\$0	\$0
VP5	2032-33	\$138,275,543	\$138,275,543	\$0	\$1.147	\$1,586,435	\$1,586,435	\$0	\$0	\$0
						\$30,293,122	\$13,457,587	\$16,835,536	-\$2,257,375	\$14,578,161

QTP= Qualifying Time Period
VL= Value Limitation
VP= Viable Presence

I&S Funding Impact on School District

The project remains fully taxable for debt services taxes, with BCISD currently levying a \$0.1933 I&S rate. The value of the OXEA project is expected to depreciate over the life of the agreement and beyond, but full access to the additional value is expected to increase the District's projected wealth per ADA to \$331,596 in the peak year of I&S taxable project value. Even with depreciation in project values in future years, local taxpayers should benefit from the addition of the OXEA project to the local I&S tax roll.

The project is not expected to affect BCISD in terms of enrollment. Continued expansion of the project and related development could result in additional employment in the area and an increase in the school-age population, but this project is unlikely to have much impact on a stand-alone basis.

Note: School district revenue-loss estimates are subject to change based on numerous factors, including:

- Legislative and Texas Education Agency administrative changes to the underlying school finance formulas used in these calculations.
- Legislative changes addressing property value appraisals and exemptions.
- Year-to-year appraisals of project values and district taxable values.
- Changes in school district tax rates and student enrollment.

(46) 直接补贴 - “得克萨斯企业基金”
赠款项目相关证据



THE TEXAS ENTERPRISE FUND (TEF)

The Texas Enterprise Fund (TEF) awards “deal-closing” grants to companies considering a new project for which one Texas site is competing with other out-of-state sites. The fund serves as a performance-based financial incentive for those companies whose projects would contribute significant capital investment and new employment opportunities to the state’s economy.

Award dollar amounts are determined using an analytical model applied uniformly to each TEF applicant. This model assures that the state will see a full return on its investment within the period of a project contract due to the resulting increase in estimated sales tax revenues. Variations in award amounts are influenced by the number of jobs to be created, the expected time frame for hiring, and the average wages to be paid.

ELIGIBILITY

There are several primary measures that every TEF project must meet in order to be considered for an award. Those include but are not limited to the following:

- ★ Competition with another state for the project must exist and the business must not have already made a location decision.
- ★ Projected new job creation must be significant – past recipients have typically created more than 75 jobs in urban areas or more than 25 in rural areas.
- ★ The new positions must be high-paying jobs – above the average wage of the county where the project would be located.
- ★ Capital investment by the company must be significant.
- ★ A significant rate of return on the public dollars being invested in the project must be demonstrated.
- ★ The project must have community involvement from the city, county, and/or school district, primarily in the form of local economic incentive offers.
- ★ The applicant must be a well-established, financially sound business.
- ★ The applicant’s business sector must be an advanced industry that could potentially locate in another state or country.
- ★ The Governor, Lieutenant Governor, and the Speaker of the House must unanimously agree to support the use of TEF for each specific project.

TEF grant recipients are contractually obligated to fulfill the terms of their job creation agreements with the State of Texas. Once a company has accepted an offer from the Texas Enterprise Fund, a signed contract is required prior to the distribution of an award. The contract obligates the grantee, among other terms and conditions, to the job creation targets and commits the grantee to maintain these employment positions at or above the county average wage for the term of the agreement. Additionally, all TEF contracts contain provisions for grant repayment through clawbacks in the event that a grantee does not meet the obligations of the agreement.

Each applicant undergoes a thorough 11-step due diligence process. Corporate activity, financial standing, tax status, legal issues, credit ratings, and estimated economic impacts, as well as the business climates of competition locations are assessed for each project and taken into consideration for all award decisions.

For more information, please visit <https://gov.texas.gov/business/page/texas-enterprise-fund>



德州企业基金（TEF）

德州企业基金（TEF）为考虑在德州开展新项目的公司提供“交易完成”补助金，这些项目中德州的选址正在与其他州的选址竞争。该基金是基于绩效的财政激励措施，旨在支持那些能为德州经济带来重大资本投资和新增就业机会的项目。

拨款金额的确定采用统一分析模型，该模型对所有TEF申请者均适用。通过提升预估销售税收入，确保州政府在项目合同期内获得全额投资回报。拨款金额的差异主要取决于三个关键因素：创造的就业岗位数量、预期招聘周期以及平均薪资水平。

资格

TEF项目必须满足若干主要指标才能获得奖项，包括但不限于以下内容：

- ★ 必须存在与另一个州对项目的竞争，而且企业不得已经做出地点决定。
- ★ 预计新增就业必须是显著的——过去的受助者通常在城市地区创造超过75个就业机会，或在农村地区创造超过25个就业机会。
- ★ 新职位必须是高薪职位——高于项目所在地的平均工资。
- ★ 公司的资本投资必须是重大的。
- ★ 必须证明公共资金在项目上的投资有很高的回报率。
- ★ 该项目必须有来自城市、县和/或学区的社区参与，主要是以当地经济激励措施的形式。
- ★ 申请人必须是一个成熟、财务健全的企业。
- ★ 申请人的业务部门必须是先进的工业，有可能在其他州或国家设立。
- ★ 州长、副州长和众议院议长必须一致同意支持在每个具体项目中使用TEF。

德州企业基金（TEF）的受资助方根据合同条款，必须履行与得克萨斯州政府签订的就业创造协议。企业一旦接受德州企业基金的资助方案，必须在获得拨款前签署正式合同。该合同不仅要求受资助方达到既定的就业创造指标，还承诺在协议有效期内维持不低于当地平均工资水平的就业岗位。特别值得注意的是，所有TEF合同都设有追回条款——若受资助方未能履行协议义务，相关款项将被强制收回。

每个申请者都要经过一个全面的11步尽职调查流程。公司活动、财务状况、税务状况、法律问题、信用评级和估计的经济影响，以及竞争地点的商业环境，都会对每个项目进行评估，并在所有奖项决定中予以考虑。

如需了解更多信息，请访问<https://gov.texas.gov/business/page/texas-enterprise-fund>



Texas Enterprise Fund 2025 Legislative Report

Reporting Period: January 1, 2023 – December 31, 2024

Office of the Governor | Texas Economic Development & Tourism Office

P.O. Box 12428 | Austin, TX 78711 | (512) 936-0100 | gov.texas.gov/business |      @TexasEconDev

OVERVIEW OF THE TEXAS ENTERPRISE FUND

The 78th Texas Legislature established the Texas Enterprise Fund (TEF) in 2003 to help attract new jobs and investment to the state. TEF has been subsequently re-appropriated by the Legislature during every Legislative Session since the establishment of the program. It is the state's "deal-closing" fund, and acts as a performance-based grant which continues to successfully attract new jobs to communities across Texas. This financial incentive tool is awarded only in competitive situations, in which a single Texas community is competing with at least one other viable out-of-state option for an economic development project which will create new jobs and investment.

The Texas Enterprise Fund is an application-driven program, for competitive projects, in which a prospective company that is considering relocating to or expanding in Texas submits an application to the Texas Economic Development & Tourism Office (EDT) in the Office of the Governor (OOG) for review. EDT has no input on which Texas community a company ultimately selects, and the Governor, Lieutenant Governor, and Speaker of the Texas House of Representatives must unanimously agree to grant an award.

Economic development projects considered for a TEF award must demonstrate a significant rate of return on the public dollars being invested in the project. Additionally, every TEF project must meet several primary qualifications to be considered. These include competition with a location outside of Texas, significant job creation, wages that are at or above the average county wage, substantial capital investment by the project, and community involvement in the form of local economic incentive offers.

Every application submitted undergoes an 11-step due diligence process. Corporate activity, financial standing, tax status, legal issues, credit ratings, and estimated economic impacts are among the criteria assessed for each project and considered in all award decisions. Awards are determined using a standardized analytical model applied to each TEF applicant. This model projects that the State of Texas will see a full return on its investment within the period of a TEF contract via estimated future sales tax revenues from the new wages. Variations in award amounts are influenced by factors such as the number of jobs to be created, the expected timeframe for hiring, and the average wages to be paid.

The Texas Enterprise Fund gives Texas a competitive advantage in attracting new businesses to the state and encourages the expansion of existing Texas businesses that might otherwise locate or expand outside of Texas. In addition, the conservative and thorough methodology behind the grant process, as well as the enforcement of contractual agreements with each awarded company, ensures public funds invested through each TEF award are performance-based and produce a positive return on investment.

REPORTING REQUIREMENTS

The contents of the Texas Enterprise Fund Legislative Report are outlined in Section 481.079 of the Texas Government Code:

Sec. 481.079. REPORT ON USE OF MONEY IN TEXAS ENTERPRISE FUND.

(a) Before the beginning of each regular session of the legislature, the governor shall submit to the lieutenant governor, the speaker of the House of Representatives, and each other member of the legislature a report on grants made under Section 481.078 that states:

- (1) the number of direct jobs each recipient committed to create in this state;
- (2) the number of direct jobs each recipient created in this state;
- (3) the median wage of the jobs each recipient created in this state;
- (4) the amount of capital investment each recipient committed to expend or allocate per project in this state;
- (5) the amount of capital investment each recipient expended or allocated per project in this state;
- (6) the total amount of grants made to each recipient;
- (7) the average amount of money granted in this state for each job created in this state by grant recipients;
- (8) the number of jobs created in this state by grant recipients in each sector of the North American Industry Classification System (NAICS); and
- (9) of the number of direct jobs each recipient created in this state, the number of positions created that provide health benefits for employees.

(a-1) For grants awarded for a purpose specified by Section 481.078(d-1), the report must include only the amount and purpose of each grant.

(b) The report may not include information that is made confidential by law.

(c) The governor may require a recipient of a grant under Section 481.078 to submit, on a form the governor provides, information required to complete the report.

资助项目统计

FUNDED PROJECT STATISTICS

The average amount granted per job committed is \$6,883 for all TEF awards since FY 2004.

All figures reported below were verified by annual compliance reports submitted by grantees for the 2023 reporting period, unless otherwise noted. Reported information was verified through the most recent annual compliance report submitted by the grantee prior to the 2024 reporting period.

Grantee	Award Amount	Date of Contract	Contracted # of Jobs	Created Jobs to Date	Median Wage of Created Jobs	Capital Investment Committed	Capital Investment Expended or Allocated	Created Jobs Offered Health Benefits
3M Company ¹	\$194,000	5/1/2010	55	51	\$66,357	\$21,000,000	\$23,045,145	51
Access Dental Lab TX, LLC ^{1, 2}	\$2,215,000	12/20/2019	442	-	-	\$36,800,000	-	-
Active Network, LLC ¹	\$8,600,000	6/27/2014	1,000	-	-	\$13,000,000	\$3,578,386	-
ADP, Inc. (Kirk) ¹	\$3,000,000	5/31/2006	1,028	721	\$41,771	\$23,900,000	\$39,098,254	721
ADP, LLC (Helping Hand) ¹	\$2,400,000	12/10/2012	585	1,050	\$44,110	\$22,000,000	\$39,724,406	1,050
Albany Engineered Composites ¹	\$1,000,000	1/24/2008	337	-	-	\$41,635,000	-	-
Alloy Polymers ¹	\$200,000	10/12/2006	52	56	-	\$15,600,000	-	-
Allstate Insurance Company (Irving) ¹	\$2,600,000	1/31/2019	1,300	-	-	\$11,000,000	\$17,542,229	-
Allstate Insurance Company (San Antonio) ¹	\$1,100,000	2/1/2010	200	-	-	\$11,607,475	\$10,907,076	-
American SpiralWeld Pipe Company, LLC	\$402,000	6/1/2019	60	143	\$55,108	\$91,906,929	\$119,665,747	143
AmeriCredit Financial Services, Inc. dba GM Financial ^{1, 2}	\$2,500,000	4/15/2016	490	-	-	\$20,000,000	-	-
Apple Inc. (Travis - Hudson Eye)	\$21,000,000	3/5/2012	3,635	4,337	\$158,840	\$304,000,000	\$682,113,117	4,337
Apple Inc. (Williamson - Cap Stone)	\$25,000,000	1/25/2019	4,000	2,456	\$168,722	\$400,000,000	\$751,768,072	2,456
Ariat International, Inc.	\$750,000	10/15/2020	75	81	\$92,958	\$40,000,000	\$55,360,066	81
Ascend Performance Materials Texas, Inc. ¹	\$1,000,000	2/22/2013	100	-	-	\$1,200,000,000	\$53,000,000	-
Associated Hygienic Products, LLC ¹	\$520,000	12/10/2008	115	176	\$38,842	\$31,078,039	\$73,307,455	176
athenahealth, Inc. ¹	\$5,000,000	1/31/2014	607	124	\$158,037	\$13,000,000	\$32,380,401	124
Authentix ¹	\$1,000,000	10/25/2007	120	36	\$117,000	\$6,550,000	\$6,840,786	-
Bank of America (fka Countrywide Financial) ¹	\$20,000,000	1/1/2005	7,500	3,876	-	\$200,000,000	-	-
BASF Corporation ^{1, 2}	\$2,400,000	10/9/2015	163	9	\$80,000	\$1,750,000,000	\$145,000,000	9

Grantee	Award Amount	Date of Contract	Contracted # of Jobs	Created Jobs to Date	Median Wage of Created Jobs	Capital Investment Committed	Capital Investment Expended or Allocated	Created Jobs Offered Health Benefits
Cognizant Technology Solutions U.S. Corporation	\$2,105,880	12/1/2017	1,090	-	-	\$8,425,000	\$10,816,605	-
Coll Materials ¹	\$550,000	4/5/2011	111	-	-	\$5,900,000	-	-
Comerica Incorporated ¹	\$3,500,000	8/29/2007	200	192	\$127,926	\$16,250,000	\$23,339,885	192
Consolidated Electrical Distributors, Inc. ¹	\$1,200,000	10/1/2010	120	181	\$93,286	\$3,300,000	\$19,938,456	181
Cooper Power Systems ³	\$1,962,000	5/21/2024	218	-	-	\$100,200,000	-	-
Corrigan OSB, LLC	\$1,140,000	12/22/2014	165	186	\$69,127	\$262,000,000	\$375,473,357	186
Corrigan OSB, LLC ³ (New Wood)	\$278,000	9/30/2021	50	81	\$45,723	\$211,033,200	\$427,166,953	81
Crystal Windows and Doors, LTD.	\$3,165,000	12/2/2024	504	-	-	\$121,383,200	-	-
D6, Inc.	\$1,438,200	3/24/2022	231	87	\$42,861	\$27,000,000	\$27,000,000	87
Digital Realty Trust, 陶氏化学公司	\$2,000,000	4/22/2021	200	107	\$114,799	\$126,717,841	\$12,528,013	107
Dow Chemical Company, (Beta) ¹	\$1,500,000	7/19/2013	96	96	\$158,153	\$846,000,000	\$1,077,306,525	96
Dow Chemical Company, (New Spring)	\$1,000,000	4/30/2012	150	150	\$134,610	\$1,700,000,000	\$1,641,430,182	150
Dropbox, Inc. ¹	\$1,500,000	2/5/2014	170	67	\$63,190	\$5,500,000	\$5,000,000	67
East Penn Manufacturing Co.	\$1,290,300	7/31/2019	253	210	\$49,889	\$106,650,000	\$128,825,028	210
Eastman Chemical Company	\$2,040,000	12/31/2024	204	-	-	\$850,000,000	-	-
eBay Inc. ¹	\$2,800,000	3/30/2011	1,050	138	\$104,614	\$5,100,000	\$48,766,624	138
Emerson Process Management Valve Automation, Inc. ¹ 伊士曼化工公司	\$1,000,000	1/1/2013	126	-	-	\$9,500,000	\$33,979,953	-
Ericsson Inc.	\$3,592,400	10/16/2019	410	246	\$100,095	\$134,000,000	\$153,078,841	246
Ernst & Young U.S., LLP	\$2,625,000	3/1/2018	600	917	\$64,596	\$10,500,000	\$14,821,428	917
Facebook, Inc. ¹	\$1,400,000	2/24/2010	200	637	\$96,668	\$3,150,000	\$56,378,375	637
Ferris Mfg. Corp. ¹	\$450,000	1/27/2012	100	53	\$68,223	\$5,500,000	\$2,759,218	53
Fidelity Global Brokerage Group, Inc. ¹	\$8,500,000	2/5/2007	1,535	2,285	\$48,000	\$200,000,000	\$230,042,645	2,285
FlexSteel Pipeline Technologies, Inc. ¹	\$650,000	8/1/2011	130	217	\$75,000	\$94,800,000	\$21,170,128	217
FlightSafety International, Inc. ²	\$720,000	4/16/2009	125	-	-	-	-	-
Forcepoint, LLC (fka Websense, Inc.)	\$4,500,000	2/3/2014	445	269	\$134,258	\$9,900,000	\$13,663,675	269
Forum Energy Services, Inc. (fka Allied Production Solutions, LP) ¹	\$800,000	10/29/2007	200	103	\$55,105	\$16,325,000	\$15,000,000	103
Freshpet, Inc.	\$2,138,000	6/25/2020	427	283	\$79,723	\$264,250,000	\$453,043,134	283
Freshrealm, Inc. ³	\$687,000	6/20/2024	112	-	-	\$10,500,000	-	-
Frito-Lay North America, Inc. ¹	\$1,125,000	12/1/2009	125	109	\$120,000	\$4,500,000	\$68,500,000	109