

## (17) 乔治亚州替代燃油生产企业税收减免项目介绍

美国能源部 - 能效和可再生能源

乔治亚关于乙醇的刺激计划和法律

替代燃油工具的税收减免

.....

替代燃油生产扶持

.....

替代燃油生产企业税收减免

根据乔治亚州法典 (Georgia Code) 的规定, 对于因建设替代燃油工厂而购入使用的个人有形资产可以免除州销售和使用税, 但是该替代燃油工厂必须致力于生产乙醇、生物柴油、丁醇以及副产品。同时, 替代燃油必须从生物材料中提炼, 比如农产品、动物脂肪、或者这类农产品或脂肪的废弃物。在工厂已经开始生产或加工替代产品时, 对于购入的个人有形资产则不享受税收减免。该项税收减免的有效期自 2007 年 7 月 1 日至 2012 年的 6 月 30 日。

法律和法规

U.S. Department of Energy - Energy Efficiency and Renewable Energy  
Alternative Fuels and Advanced Vehicles Data Center

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## Georgia Incentives and Laws for Ethanol

The list below contains summaries of all Georgia incentives and laws related to Ethanol.

### State Incentives

#### Alternative Fuel Vehicle (AFV) Tax Credit

An income tax credit is available for 10% of the cost to purchase or lease a new dedicated AFV or to fuel, or \$2,500 per vehicle, whichever is less. Qualified vehicles must meet emissions standards defined by the EPA. Eligible alternative fuels include E85, natural gas, propane, hydrogen, coal derived liquid fuels, fuels and electricity. Any portion of the credit not used in the year the AFV is purchased or converted may be carried over to the next year. (Reference [Georgia Code 48-7-40.16](#))

#### Point of Contact

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#### Alternative Fuels Production Assistance

The Georgia Division of Energy Resources and the [Georgia Environmental Facilities Authority \(GEFA\)](#) are considering locating alternative fuels production facilities in Georgia. Using a broad network of business, state and local government leaders, GEFA may provide prospective businesses with useful information and contacts.

#### Alternative Fuel Production Facility Tax Exemption

Tangible personal property used in, or for, the construction of an alternative fuel production facility for butanol, and their by-products is exempt from the state sales and use tax. To qualify, alternative fuel production must use biomass materials such as agricultural products, animal fats, or the wastes of such products or fats. The production and processing of alternative fuels has begun at the facility. The exemption applies to property purchased between July 1, 2007, and June 30, 2012. (Reference [Georgia Code 48-8-3](#))

### Laws and Regulations

#### Ethanol Blending Regulation

Gasoline suppliers who provide fuel to distributors in the state must offer gasoline that is suitable for use in motor vehicles. No person shall prevent or inhibit a gasoline distributor from being a blender or from qualifying for any federal or state incentive. (Reference [Georgia Code 10-1-234.1](#))

#### Alternative Fuel Use and Alternative Fuel Vehicle (AFV) Acquisition Requirements

State agencies and departments must prioritize the procurement of high fuel efficiency and flexible fuel vehicles that are commercially available and economically practical. Additionally, all state-owned fueling facilities must offer fuel blended with biodiesel for use in state vehicles when available and economically practical. (Reference [Georgia Code 10-1-234.1](#))

#### Motor Fuel Excise Tax

An excise tax is imposed at the rate of \$0.075 per gallon on distributors who sell or use motor fuel, commonly sold or measured by the gallon and are used in motor vehicles on public highways are tax-exempt. Propane and special fuels sold in bulk to a licensed consumer distributor are exempt from this tax. (Reference [Georgia Code 48-8-3](#))

## (18) 夏威夷乙醇生产企业税收减免项目介绍

夏威夷

翻译:

### 乙醇生产激励

年建成产能为50万加仑至1500万加仑的燃料乙醇生产企业可以享受生产装置成本30%的所得税减免。作为条件,燃料乙醇生产企业每年的开工率必须至少达到75%。税收减免最长可达8年。合格的燃料乙醇生产企业必须在2017年1月1日前正式生产运营。每年所有生产的燃料乙醇只有前4000万加仑才能享受优惠政策。新工厂无法享受税收减免。每年所有企业的收税减免总额不得超过1200万美元。适用其他限制条件。(请见夏威夷修改法典第235-110.3条)

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### Ethanol Production Incentive

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Ethanol producers may qualify for an income tax credit equal to 30% of production facility nameplate capacity between 500,000 and 15 million gallons per year. The facility must produce at least 75% of its nameplate capacity to receive the tax credit each year and may claim the tax credit for up to eight years. Qualifying ethanol production facilities must be in operation on or before January 1, 2017. Once the total nameplate capacities of all qualifying ethanol production facilities built within the state reaches 40 million gallons per year, credits are not allowed for new facilities. The total amount of all credits distributed across the state may not exceed \$12 million in a given year. Additional restrictions apply. (Reference [Hawaii Revised Statutes 235-110.3](#))

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夏威夷法典节选 (Hawaii Revised Statutes)

第 235-110.3 条

- (a) 每一年度的退税期间，纳税人对于根据本章节缴纳的税收可以享受减免。如果申请符合条件，乙醇生产企业税收减免应当申请冲减纳税人所得税。

对于单个合格的乙醇厂，如果年产能可在 50 万加仑至 1500 万加仑，则 8 个年度的税收减免额累积应当等于设计产能的 30%。对于合格的乙醇生产厂，纳税人可以申请税收减免，但应当符合下列条件：

- (1) 单个乙醇生产工厂申请的税收减免额不得超过税收优惠期间纳税人所有投资额的 100%。
  - (2) 合格的乙醇生产工厂的开工率至少应达到设计产能的 75%；
  - (3) 合格的乙醇生产工厂必须在 2017 年 1 月 1 日以前投产使用；
  - (4) 相同纳税年度，纳税人如果享受其他税收减免，则不再享受该税收优惠。
- (b) 名词解释（翻译省略）
- (c) 如果纳税人当年申请的累积税收优惠超过当期纳税人的累积投资额，只有未超出投资额部分的税收申请方能给予补贴。
- (d) 经济发展和旅游部门应当：
- (1) 保存每一个纳税人的投资额记录；
  - (2) 核实符合条件的投资数额
  - (3) 统计通过核实的所有投资额数据；
  - (4) 核实每一纳税年度的税收减免额和税收减免期间的累积税收减免额。
- .....
- (e) 如果减免额超过纳税人应缴的所得税，则超过部分应当给予支付.....

# Hawaii Revised Statutes

**§235-110.3 Ethanol facility tax credit.** (a) Each year during the credit period, there shall be allowed to each taxpayer subject to the taxes imposed by this chapter, an ethanol facility tax credit that shall be applied to the taxpayer's net income tax liability, if any, imposed by this chapter for the taxable year in which the credit is properly claimed.

For each qualified ethanol production facility, the annual dollar amount of the ethanol facility tax credit during the eight-year period shall be equal to thirty per cent of its nameplate capacity if the nameplate capacity is greater than five hundred thousand but less than fifteen million gallons. A taxpayer may claim this credit for each qualifying ethanol facility; provided that:

- (1) The claim for this credit by any taxpayer of a qualifying ethanol production facility shall not exceed one hundred per cent of the total of all investments made by the taxpayer in the qualifying ethanol production facility during the credit period;
- (2) The qualifying ethanol production facility operated at a level of production of at least seventy-five per cent of its nameplate capacity on an annualized basis;
- (3) The qualifying ethanol production facility is in production on or before January 1, 2017; and
- (4) No taxpayer that claims the credit under this section shall claim any other tax credit under this chapter for the same taxable year.

(b) As used in this section:

"Credit period" means a maximum period of eight years beginning from the first taxable year in which the qualifying ethanol production facility begins production even if actual production is not at seventy-five per cent of nameplate capacity.

"Investment" means a nonrefundable capital expenditure related to the development and construction of any qualifying ethanol production facility, including processing equipment, waste treatment systems, pipelines, and liquid storage tanks at the facility or remote locations, including expansions or modifications. Capital expenditures shall be those direct and certain indirect costs determined in accordance with section 263A of the Internal Revenue Code, relating to uniform capitalization costs, but shall not include expenses for compensation paid to officers of the taxpayer, pension and other related costs, rent for land, the costs of repairing and maintaining the equipment or facilities, training of operating personnel, utility costs during construction, property taxes, costs relating to negotiation of commercial agreements not related to development or construction, or service costs that can be identified specifically with a service department or function or that directly benefit or are incurred by reason of a service department or function. For the purposes of determining a capital expenditure under this section, the provisions of section 263A of the Internal Revenue Code shall apply as it read on March 1, 2004. For purposes of this section,

investment excludes land costs and includes any investment for which the taxpayer is at risk, as that term is used in section 465 of the Internal Revenue Code (with respect to deductions limited to amount at risk).

"Nameplate capacity" means the qualifying ethanol production facility's production design capacity, in gallons of motor fuel grade ethanol per year.

"Net income tax liability" means net income tax liability reduced by all other credits allowed under this chapter.

"Qualifying ethanol production" means ethanol produced from renewable, organic feedstocks, or waste materials, including municipal solid waste. All qualifying production shall be fermented, distilled, gasified, or produced by physical chemical conversion methods such as reformation and catalytic conversion and dehydrated at the facility.

"Qualifying ethanol production facility" or "facility" means a facility located in Hawaii which produces motor fuel grade ethanol meeting the minimum specifications by the American Society of Testing and Materials standard D-4806, as amended.

(c) In the case of a taxable year in which the cumulative claims for the credit by the taxpayer of a qualifying ethanol production facility exceeds the cumulative investment made in the qualifying ethanol production facility by the taxpayer, only that portion that does not exceed the cumulative investment shall be claimed and allowed.

(d) The department of business, economic development, and tourism shall:

(1) Maintain records of the total amount of investment made by each taxpayer in a facility;

(2) Verify the amount of the qualifying investment;

(3) Total all qualifying and cumulative investments that the department of business, economic development, and tourism certifies; and

(4) Certify the total amount of the tax credit for each taxable year and the cumulative amount of the tax credit during the credit period.

Upon each determination, the department of business, economic development, and tourism shall issue a certificate to the taxpayer verifying the qualifying investment amounts, the credit amount certified for each taxable year, and the cumulative amount of the tax credit during the credit period. The taxpayer shall file the certificate with the taxpayer's tax return with the department of taxation. Notwithstanding the department of business, economic development, and tourism's certification authority under this section, the director of taxation may audit and adjust certification to conform to the facts.

If in any year, the annual amount of certified credits reaches \$12,000,000 in the aggregate, the department of business, economic development, and tourism shall immediately discontinue certifying credits and notify the department of taxation. In no instance shall the total amount of certified credits exceed \$12,000,000 per year. Notwithstanding any other law to the

contrary, this information shall be available for public inspection and dissemination under chapter 92F.

(e) If the credit under this section exceeds the taxpayer's income tax liability, the excess of credit over liability shall be refunded to the taxpayer; provided that no refunds or payments on account of the tax credit allowed by this section shall be made for amounts less than \$1. All claims for a credit under this section must be properly filed on or before the end of the twelfth month following the close of the taxable year for which the credit may be claimed. Failure to comply with the foregoing provision shall constitute a waiver of the right to claim the credit.

(f) If a qualifying ethanol production facility or an interest therein is acquired by a taxpayer prior to the expiration of the credit period, the credit allowable under subsection (a) for any period after such acquisition shall be equal to the credit that would have been allowable under subsection (a) to the prior taxpayer had the taxpayer not disposed of the interest. If an interest is disposed of during any year for which the credit is allowable under subsection (a), the credit shall be allowable between the parties on the basis of the number of days during the year the interest was held by each taxpayer. In no case shall the credit allowed under subsection (a) be allowed after the expiration of the credit period.

(g) Once the total nameplate capacities of qualifying ethanol production facilities built within the State reaches or exceeds a level of forty million gallons per year, credits under this section shall not be allowed for new ethanol production facilities. If a new facility's production capacity would cause the statewide ethanol production capacity to exceed forty million gallons per year, only the ethanol production capacity that does not exceed the statewide forty million gallon per year level shall be eligible for the credit.

(h) Prior to construction of any new qualifying ethanol production facility, the taxpayer shall provide written notice of the taxpayer's intention to begin construction of a qualifying ethanol production facility. The information shall be provided to the department of taxation and the department of business, economic development, and tourism on forms provided by the department of business, economic development, and tourism, and shall include information on the taxpayer, facility location, facility production capacity, anticipated production start date, and the taxpayer's contact information. Notwithstanding any other law to the contrary, this information shall be available for public inspection and dissemination under chapter 92F.

(i) The taxpayer shall provide written notice to the director of taxation and the director of business, economic development, and tourism within thirty days following the start of production. The notice shall include the production start date and expected ethanol fuel production for the next twenty-four months. Notwithstanding any other law to the contrary, this information shall be available for public inspection and dissemination under chapter 92F.

(j) If a qualifying ethanol production facility fails to

achieve an average annual production of at least seventy-five per cent of its nameplate capacity for two consecutive years, the stated capacity of that facility may be revised by the director of business, economic development, and tourism to reflect actual production for the purposes of determining statewide production capacity under subsection (g) and allowable credits for that facility under subsection (a). Notwithstanding any other law to the contrary, this information shall be available for public inspection and dissemination under chapter 92F.

(k) Each calendar year during the credit period, the taxpayer shall provide information to the director of business, economic development, and tourism on the number of gallons of ethanol produced and sold during the previous calendar year, how much was sold in Hawaii versus overseas, feedstocks used for ethanol production, the number of employees of the facility, and the projected number of gallons of ethanol production for the succeeding year.

(l) In the case of a partnership, S corporation, estate, or trust, the tax credit allowable is for every qualifying ethanol production facility. The cost upon which the tax credit is computed shall be determined at the entity level. Distribution and share of credit shall be determined pursuant to section 235-110.7(a).

(m) Following each year in which a credit under this section has been claimed, the director of business, economic development, and tourism shall submit a written report to the governor and legislature regarding the production and sale of ethanol. The report shall include:

(1) The number, location, and nameplate capacities of qualifying ethanol production facilities in the State;

(2) The total number of gallons of ethanol produced and sold during the previous year; and

(3) The projected number of gallons of ethanol production for the succeeding year.

(n) The director of taxation shall prepare forms that may be necessary to claim a credit under this section. Notwithstanding the department of business, economic development, and tourism's certification authority under this section, the director may audit and adjust certification to conform to the facts. The director may also require the taxpayer to furnish information to ascertain the validity of the claim for credit made under this section and may adopt rules necessary to effectuate the purposes of this section pursuant to chapter 91. [L 2000, c 289, §2; am L 2004, c 140, §2; am L 2007, c 128, §1]

#### **(19) 伊利诺伊州生物燃油生产企业补贴项目介绍**

翻译

#### 生物燃油生产企业资助

伊利诺伊州商业和经济发展部设立可再生燃油发展项目为生物柴油和乙醇生产工厂的建设和扩建提供补贴。作为条件，每一家新工厂的年产能至少应达到 3000 万加仑或者既有企业的扩建产能应达到 3000 万加仑。补贴总额为企业所有建设项目成本的 30%或者不超过 550 万美元，按二者之间的最低者计算。为了获得更多详细信息，请见 Renewable Fuels Development Program 网站（参考 Illinois 法典第 20 章的第 681/1 条至 689/99）。

#### 生物燃油商业规划资助

为新建燃油生产装置的商业规划行为，伊利诺伊州商业和经济发展部可以提供最高额 2.5 万美元的财政资助。商业规划行为包括工程设计、申请以及法律工作。

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## Biofuels Production Facility Grants

The Illinois Department of Commerce and Economic Opportunity's Renewable Fuels Development Program provides grants for the construction or expansion of biodiesel and ethanol production facilities. Each new facility must have a production capacity of at least 30 million gallons per year, and an existing facility must expand its production capacity by at least 30 million gallons per year to be eligible for funding. The total amount of the grant awarded may be up to 10% of the total construction costs of the facility or \$5.5 million, whichever is less. This program is suspended indefinitely (verified June 2016). For more information, see the [Renewable Fuels Development Program](#) website. (Reference 20 Illinois Compiled Statutes 689/1 through 689/99)

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## Biofuels Business Planning Grants

The Illinois Department of Commerce and Economic Opportunity provides grants up to \$25,000 for the development of new biofuel production facilities through its Biofuels Business Planning Grant Program. Eligible activities include business planning, engineering designs, permit applications, and legal work. This program is suspended indefinitely (verified June 2016). For more information, see the [Renewable Fuels Development Program](#) website.

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法律翻译

伊利诺伊州法典

## 20 ILCS 689 伊利诺伊州 可再生燃油发展项目法案

第一条 标题。本法案可被援引为伊利诺伊州可再生燃油发展项目法案。

第五条 事实和政策。众所周知，农业是伊利诺伊州经济的重要组成部分并且以农产品为原料生产的可再生燃油已经成为本州经济发展动力，降低了对本州对国外原油的依赖，并且降低了有毒废气排放，改善了环境。伊利诺伊州在国内是乙醇生产的领导者。鼓励和发展可再生燃油不仅改善了州的空气质量，还促进了农业部门的经济发展。为了达到增长目标，特设立可再生燃油发展项目。

第十条 定义。……

第十五条 伊利诺伊州可再生燃油发展项目。

- (a) 伊利诺伊州商业和经济发展部负责执行可再生燃油发展项目，以支持可再生燃油项目的建设、改建和改造。获得补贴的接受者应当：
  - (1) 建设、改建和改造位于伊利诺伊州的燃油工厂；
  - (2) 年产能应不少于 500 万加仑；
  - (3) 根据第 25 条的规定签订工程劳动合同。
- (b) 补贴申请必须根据伊利诺伊州商业和经济发展部的要求书面提供；
- (c) 伊利诺伊州商业和经济发展部应当优先向使用伊利诺州农产品的生物燃油企业提供补贴。

第 20 条. 补贴。法律授权部长向合格的申请人提供补贴。补贴年总额不得超过 2000 万美元。不包括对于使用高科技处理废水、废气、提高混合油质量等的生产企业，后者每笔补贴最高可达 400 万美元。

第 25 条， 工程劳动协议。

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Because the statute database is maintained primarily for legislative drafting purposes, statutory changes are sometimes included in the statute database before they take effect. If the source note at the end of a Section of the statutes includes a Public Act that has not yet taken effect, the version of the law that is currently in effect may have already been removed from the database and you should refer to that Public Act to see the changes made to the current law.

### **EXECUTIVE BRANCH** **(20 ILCS 689/) Illinois Renewable Fuels Development Program Act.**

(20 ILCS 689/1)

Sec. 1. Short title. This Act may be cited as the Illinois Renewable Fuels Development Program Act.

(Source: P.A. 93-15, eff. 6-11-03.)

(20 ILCS 689/5)

Sec. 5. Findings and State policy. The General Assembly recognizes that agriculture is a vital sector of the Illinois economy and that an important growth industry for the Illinois agricultural sector is renewable fuels production. Renewable fuels produced from Illinois agricultural products hold great potential for growing the State's economy, reducing our dependence on foreign oil supplies, and improving the environment by reducing harmful emissions from vehicles. Illinois is the nation's leading producer of ethanol, a clean, renewable fuel with significant environmental benefits. The General Assembly finds that reliable supplies of renewable fuels will be integral to the long term energy security of the United States. The General Assembly declares that it is the public policy of the State of Illinois to promote and encourage the production and use of renewable fuels as a means not only to improve air quality in the State and the nation, but also to grow the agricultural sector of the Illinois economy. To achieve these public policy objectives, the General Assembly hereby authorizes the creation and implementation of the Illinois Renewable Fuels Development Program within the Department.

(Source: P.A. 93-15, eff. 6-11-03.)

(20 ILCS 689/10)

Sec. 10. Definitions. As used in this Act:

"Biodiesel" means a renewable diesel fuel derived from biomass that is intended for use in diesel engines.

"Biodiesel blend" means a blend of biodiesel with petroleum-based diesel fuel in which the resultant product contains no less than 1% and no more than 99% biodiesel.

"Biomass" means non-fossil organic materials that have an intrinsic chemical energy content. "Biomass" includes, but is not limited to, soybean oil, other vegetable oils, and ethanol.

"Department" means the Department of Commerce and Economic Opportunity.

"Diesel fuel" means any product intended for use or offered for sale as a fuel for engines in which the fuel is injected into the combustion chamber and ignited by pressure without electric spark.

"Director" means the Director of Commerce and Economic Opportunity.

"Ethanol" means a product produced from agricultural commodities or by-products used as a fuel or to be blended with other fuels for use in motor vehicles.

"Fuel" means fuel as defined in Section 1.19 of the Motor Fuel Tax Law.

"Gasohol" means motor fuel that is no more than 90% gasoline and at least 10% denatured ethanol that contains no more than 1.25% water by weight.

"Gasoline" means all products commonly or commercially known or sold as gasoline (including casing head and absorption or natural gasoline).

"Illinois agricultural product" means any agricultural commodity grown in Illinois that is used by a production facility to produce renewable fuel in Illinois, including, but not limited to, corn, barley, and soy beans.

"Labor Organization" means any organization defined as a "labor organization" under Section 2 of the National Labor Relations Act (29 U.S.C. 152).

"Majority blended ethanol fuel" means motor fuel that contains no less than 70% and no more than 90% denatured ethanol and no less than 10% and no more than 30% gasoline.

"Motor vehicles" means motor vehicles as defined in the Illinois Vehicle Code and watercraft propelled by an internal

combustion engine.

"Owner" means any individual, sole proprietorship, limited partnership, co-partnership, joint venture, corporation, cooperative, or other legal entity, including its agents, that operates or will operate a plant located within the State of Illinois.

"Plant" means a production facility that produces a renewable fuel. "Plant" includes land, any building or other improvement on or to land, and any personal properties deemed necessary or suitable for use, whether or not now in existence, in the processing of fuel from agricultural commodities or by-products.

"Renewable fuel" means ethanol, gasohol, majority blended ethanol fuel, biodiesel blend fuel, and biodiesel.

(Source: P.A. 93-15, eff. 6-11-03; 93-618, eff. 12-11-03; 94-793, eff. 5-19-06.)

(20 ILCS 689/15)

Sec. 15. Illinois Renewable Fuels Development Program.

(a) The Department must develop and administer the Illinois Renewable Fuels Development Program to assist in the construction, modification, alteration, or retrofitting of renewable fuel plants in Illinois. The recipient of a grant under this Section must:

(1) be constructing, modifying, altering, or retrofitting a plant in the State of Illinois;

(2) be constructing, modifying, altering, or retrofitting a plant that has annual production capacity of no less than 5,000,000 gallons of renewable fuel per year; and

(3) enter into a project labor agreement as prescribed by Section 25 of this Act.

(b) Grant applications must be made on forms provided by and in accordance with procedures established by the Department.

(c) The Department must give preference to applicants that use Illinois agricultural products in the production of renewable fuel at the plant for which the grant is being requested.

(Source: P.A. 96-140, eff. 1-1-10.)

(20 ILCS 689/20)

Sec. 20. Grants. Subject to appropriation, the Director is authorized to award grants to eligible applicants. The annual aggregate amount of grants awarded shall not exceed \$20,000,000, except that this amount does not include amounts, up to \$4,000,000 per grant, that may be awarded to each eligible applicant who installs advanced technologies for water usage, carbon footprint reduction, and other blending improvements designed to optimize processes at the applicant's renewable fuels facility.

(Source: P.A. 96-173, eff. 8-10-09.)

(20 ILCS 689/25)

Sec. 25. Project labor agreements.

(a) The project labor agreement must include the following:

(1) provisions establishing the minimum hourly wage

for each class of labor organization employee;

(2) provisions establishing the benefits and other

compensation for each class of labor organization employee; and

(3) provisions establishing that no strike or disputes will be engaged in by the labor organization employees.

The owner of the plant and the labor organizations shall have the authority to include other terms and conditions as they deem necessary.

(b) The project labor agreement shall be filed with the Director in accordance with procedures established by the Department. At a minimum, the project labor agreement must provide the names, addresses, and occupations of the owner of the plant and the individuals representing the labor organization employees participating in the project labor agreement. The agreement must also specify the terms and conditions required in subsection (a).

(Source: P.A. 93-15, eff. 6-11-03.)

(20 ILCS 689/30)

Sec. 30. Administration of the Act; rules. The Department shall administer this Act and shall adopt any rules necessary for that purpose.

(Source: P.A. 93-15, eff. 6-11-03.)

(20 ILCS 689/905)

Sec. 905. (Renumbered).

(Source: Renumbered by P.A. 95-331, eff. 8-21-07.)

(20 ILCS 689/95) (was 20 ILCS 689/905)

Sec. 95. (Amendatory provisions; text omitted).

(Source: P.A. 95-331, eff. 8-21-07; text omitted.)

(20 ILCS 689/99)

Sec. 99. Effective date. This Act takes effect upon becoming law.

(Source: P.A. 93-15, eff. 6-11-03.)

## (20) 伊利诺斯州相关税收减免项目介绍

翻译

刺激计划

## 引进商业

伊利诺伊州提供一系列税收刺激计划以吸引和扩大商业活动。我们提供税收减免和免除以鼓励经济增长和创造就业，同时我们还提供就业培训刺激计划。通过一站式服务，我们提供商业和工业现场、建筑以及场所。

- 经济发展税收减免
- 工作培训补贴
- 企业园区和重大商业项目
- 一站式服务

## 帮助企业发展以及建设更强的社区

我们提供与工作资本、机器设备、购买土地、房屋建设和公共基础设施改善相关的各种补贴和贷款。针对在伊利诺伊州寻找投资机会的企业，我盟提供早期投资刺激服务。针对伊利诺伊州的小规模企业，如果要雇用更多的员工，我们提供新岗位税收减免政策。在伊利诺伊州，我们认识到帮助企业变得更强同样有助于创建更强的社区。

- 伊利诺伊州刺激计划
- 伊利诺伊州天使投资税收减免
- 伊利诺伊州小规模企业就业创造税收减免
- 经济发展公共基础设施补贴
- 社区发展补贴

### 伊利诺伊州经济发展税收减免（Economic Development Tax Credit）

对于落户伊利诺伊州的企业以及州内扩大生产规模的企业，伊利诺伊州政府将提供特定的税收激励。税收减免额等于新创造就业岗位的工资所得税额。税收减免不能被现金返还，但可以用于抵扣公司所得税，抵扣期限不超过 10 年。对于收到其他州邀请的企业，其投资额不得低于 500 万美元并且将创造不少于 25 个新的全日制工作岗位；对于就业人数不超过 100 人的小企业，其投资额不得低于 100 万美元并且将创造不少于 5 个新的全日制工作岗位。

### 伊利诺伊州企业园区税收减免项目（Enterprise Zone Program）

伊利诺伊州企业园区税收减免项目旨在刺激州内欠发达地区的经济发展和邻里复兴。企业园区优惠政策将由州政府和地方政府共同负责，提供的政策包括税收减免、法律减负和改善政府服务。

### 伊利诺伊州重大商业项目税收减免（High Impact Business Program）

重大商业税收减免项目旨在对大型经济发展行为提供税收减免。重大商业项目税收减免类似于企业园区税收减免项目，州政府和地方政府将联合提供税收减免政策，包括投资税收减免、建筑材料的销售税收减免、公用项目的销售税收减免、以及因生产加工或者污染处理而购买资产的销售税收减免。能够享受优惠政策的投资项目要求投资额不得低于 1200 万美元并且创造的就业岗位不得少于 500 个，或者投资额不得低于 3000 万美元并且将保留 1500 个工作岗位。大型商业活动应当落于政府指定区域，但不得是企业园区。

### 伊利诺伊州小规模企业创造工作岗位税收减免（Small Business Jobs Creation Tax Credit Program）

小规模企业创造工作岗位税收减免项目旨在鼓励发展小规模企业 and 非营利性企业，在未来四年向这些企业提供助力。企业每创造一个就业岗位，企业可以向政府申请 2500 美元的税收减免。实施期限自 2012 年 8 月 1 日至 2016 年 7 月 1 日。



DCEO Expand/Relocate Incentives

## INCENTIVES

### BRINGING BUSINESS TO ILLINOIS

Illinois provides a range of state tax incentives for locating and expanding your business in Illinois. We offer tax credits and exemptions to encourage business growth and job creation, and provide job training incentives for businesses locating and hiring workers in Illinois. Through our LocationOne service, we provide available commercial and industrial sites, buildings and locations for business looking to expand throughout Illinois.

- ✓ • Economic Development Tax Credits—Available for the creation or retention of full-time jobs, based on capital investments and the number of jobs created or retained ✓
- Job Training Grants—Available to businesses to upgrade or improve job-related skills of full-time employees based on investment amount and number of jobs created or retained ✓
- ✓ • Enterprise Zones and High Impact Business — Available to businesses investing in designated areas and to encourage economic development and job creation through tax credit incentives and exemptions ✓
- LocationOne — Searchable databases for available commercial and industrial sites, locations and buildings for businesses looking to expand throughout Illinois

### HELPING BUSINESSES AND BUILDING STRONGER COMMUNITIES

We can provide grants and access to loans to assist with working capital, machinery and equipment, land acquisition, building construction and public infrastructure improvements. For those looking to invest in Illinois companies, early stage investment incentives are available. And for Illinois small businesses needing to hire more workers, we offer tax credits for new job creation. In Illinois we know helping businesses become stronger also helps build stronger communities.

- Advantage Illinois — Available to Illinois businesses and entrepreneurs to provide access to capital to start new companies and expand existing businesses
- X • Illinois Angel Investment Credit — Available to investors to provide working capital for early stage and innovation-driven companies
- ✓ • Illinois Small Business Jobs Creation Tax Credit — Available to small business owners and not for profits to provide tax credits for job creation at Illinois small businesses ✓
- Business Development Public Infrastructure Grants — Available to local governments for expanding or relocating businesses investing and creating jobs in their communities
- Community Development Grants — Available to local governments in underserved communities to assist with private job creation and public infrastructure for economic development projects

Please review our information or direct your specific questions to [dceo.bizdev@illinois.gov](mailto:dceo.bizdev@illinois.gov). Or call us at 800-252-2923 to learn more about our state incentives and other programs that can help you start and expand your business, create new jobs and help grow stronger communities in Illinois.

## Tax Assistance

For more information contact: [dceo.bizdev@illinois.gov](mailto:dceo.bizdev@illinois.gov)

| NAME                                                                 | RECIPIENT                                                                                                                            | USE                                                                                | ELIGIBILITY                                                                                                                                                                                                                                                                                                   |
|----------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| EDGE Economic Development For a Growing Economy Tax Credit Program ✓ | Businesses                                                                                                                           | Tax credits for capital investments and job creation in a competitive environment  | Companies with documentation of offers from a competing state and who agree to \$5M minimum capital improvements and that create a minimum of 25 new full time jobs.<br><br>Smaller companies with 100 or fewer employees, that make \$1M minimum capital investment and create at least 5 new full time jobs |
| Enterprise Zone Program ✓                                            |                                                                                                                                      | Provide local tax incentives, regulatory relief and improved governmental services | Economically depressed areas of the State                                                                                                                                                                                                                                                                     |
| HIB High Impact Business ✓                                           | Businesses                                                                                                                           | Encourage large-scale economic development                                         | \$12M minimum investment and creation of a minimum of 500 full time jobs, or an investment of \$30M and the retention of 1500 full time jobs.<br><br>Locations must be outside of an Enterprise Zone Certain Coal and Wind Energy projects                                                                    |
| Illinois Angel Investment Credit Program ✓                           | Investors                                                                                                                            | Provide working capital to early stage companies                                   | Investments in early stage innovative companies                                                                                                                                                                                                                                                               |
| Illinois Film Services Tax Credit                                    | Film Producers                                                                                                                       | Promote job growth and opportunities, promote diversity in hiring                  | <ul style="list-style-type: none"> <li>30% of the qualified Illinois Production Spending.</li> <li>30% credit on Illinois salaries up to \$100,000 per worker.</li> </ul>                                                                                                                                     |
| Illinois Historic Preservation Tax Credit Program                    | Owners of certified historic structures located in Aurora, East St Louis, Elgin, Peoria and Rockford (River Edge Redevelopment Zone) | Create jobs and revitalize historic communities                                    | Certified historic rehabilitations that revitalize historic structures and neighborhoods                                                                                                                                                                                                                      |
| Illinois Small Business Jobs Creation Tax Credit Program ✓           | Small business owners<br>Not for Profits                                                                                             | Provide tax credits for job creation in small businesses                           | Jobs that pay at least \$10/hour or \$18,200 annually and position must be sustained for one full year from date of hire                                                                                                                                                                                      |
| New Markets Development Program                                      | Investors in approved funds                                                                                                          | Encourage development in low income census tracts                                  | Qualifying Community Development Entities (CDE's)                                                                                                                                                                                                                                                             |
| TIF Tax Incremental Financing Districts                              | Local Governments                                                                                                                    | Encourage economic development and job creation                                    | Local government jurisdiction                                                                                                                                                                                                                                                                                 |

Illinois Angel Investment Credit Program

The purpose of the Angel Investment Program is to attract and encourage the placement of investment dollars into early-stage, innovative companies throughout Illinois. The investment dollars provide these companies with much needed access to working capital to further their growth and success in our state. The Angel Program is allocated \$10 million in tax credits annually, from 2011-2016. Tax credits are awarded on a first-come, first-served basis. The Department of Commerce and Economic Opportunity (DCEO) administers the Angel Program. For more information about the Angel Program [click here](#).

Economic Development For a Growing Economy Tax Credit Program (EDGE)

The EDGE program is designed to offer a special tax incentive to encourage companies to locate or expand operations in Illinois when there is active consideration of a competing location in another State. The program can provide tax credits to qualifying companies, equal to the amount of state income taxes withheld from the salaries of employees in the newly created jobs. The non-refundable credits can be used against corporate income taxes to be paid over a period not to exceed 10 years. To qualify a company must provide documentation that attests to the fact of competition among a competing state, and agree to make an investment of at least \$5 million in capital improvements and create a minimum of 25 new full time jobs in Illinois. For a company with 100 or fewer employees, the company must agree to make a capital investment of \$1 million and create at least 5 new full time jobs in Illinois.

Enterprise Zone Program

The Illinois Enterprise Zone Program is designed to stimulate economic growth and neighborhood revitalization in economically depressed areas of the state. This is accomplished through state and local tax incentives, regulatory relief, and improved governmental services.

Individual Enterprise Zone Maps, May 2013

These maps are provided pursuant to a change in the Illinois Enterprise Zone Act requiring DCEO to "post each copy of the boundaries of an Enterprise Zone that it receives from a Zone Administrator on its official internet website." These PDF maps are intended to satisfy this requirement, but should not be relied upon to determine the official boundaries of any individual enterprise zone. Please contact the appropriate local zone administrator for more information about enterprise zone boundaries, and consult with your own legal counsel prior to relying upon any determination of official enterprise zone boundaries.

High Impact Business (HIB)

The HIB program is designed to encourage large-scale economic development activities, by providing tax incentives (similar to those offered within an enterprise zone) to companies that propose to make a substantial capital investment in operations and will create or retain above average number of jobs. Businesses may qualify for: investment tax credits, a state sales tax exemption on building materials, an exemption from state sales tax on utilities, a state sales tax exemption on purchases of personal property used or consumed in the manufacturing process or in the operation of a pollution control facility. The project must involve a minimum of \$12 million investment causing the creation of 500 full-time jobs or an investment of \$30 million causing the retention of 1500 full-time jobs. The investment must take place at a designated location in Illinois outside of an Enterprise Zone. The program has been expanded to include qualified new electric generating facility, production operations at a new coal mine or a new or upgraded transmission facility that supports the creation of 150 Illinois coal-mining jobs, or a newly constructed gasification facility as a Coal/Energy High Impact Business. In 2009, the program was further expanded to include wind energy facilities. The designation as a Wind Energy/High Impact Business is contingent on the business constructing a new electric generation facility or expanding an existing wind power facility. "New wind power facility" means a newly constructed electric generation facility, or a newly constructed expansion of an existing electric generation facility, placed in service on or after July 1, 2009, that generates electricity using wind energy devices. "New wind energy device" means any device, with a nameplate capacity of at least 0.5 megawatts, that is used in the process of converting kinetic energy from the wind to generate electricity.

Illinois Historic Preservation Tax Credit Program

The Illinois Historic Preservation Tax Credit Program provides a state income-tax credit equal to 25% of a project's qualified expenditures to owners of certified historic structures located within River Edge Redevelopment Zones (Aurora, East St. Louis, Elgin, Peoria & Rockford) who undertake certified rehabilitations during the taxable year. The substantial rehabilitation investments will create jobs in Illinois, stimulate the economies of River Edge communities, and revitalize historic structures and neighborhoods. An awarded tax credit may not be sold or otherwise transferred to another person or entity. The Illinois Historic Preservation Tax Credit Program runs from January 1, 2012 to December 31, 2016.

#### Illinois Small Business Jobs Creation Tax Credit Program (external link)

The Illinois Small Business Jobs Creation Tax Credit program provides small business owners and non-profits with an extra boost to grow their business over the next four years. After creating one or more new, full-time positions that meet the eligibility requirements, small businesses can register online to receive a \$2,500 per job tax credit. The program officially went live on July 1, 2012 and this is for new jobs created July 1, 2012 to June 30, 2016.

Eligible jobs are those that pay at least \$10/hour or \$18,200/annually and the position must be sustained for one full year from the hire date. DCEO (Illinois Department of Commerce & Economic Opportunity) has created an extremely user friendly website which allows for an applicant to register both their business and their newly created job(s) from the comfort of their home or office.

#### New Markets Development Program

The Illinois New Markets Development Program provides supplemental funding for investment entities that have been approved for the Federal New Markets Tax Credit (NMTC) program. This program will support small and developing businesses by making capital funds more easily available and will make Illinois more attractive to possible investors.

The NMTC program provides state and federal tax credits to investors that make investments into approved funds, which will make investments in eligible projects located in low income census tracts throughout Illinois.

The program provides non-refundable tax credits to investors in qualifying Community Development Entities (CDE's) worth 39% of the equity investment made into the CDE over a 7 year credit allowance period.

#### River Edge Redevelopment Zone

The purpose of the River Edge Redevelopment Program is to revive and redevelop environmentally challenged properties adjacent to rivers in Illinois.

The River Edge Redevelopment Zone Act authorizes DCEO to designate zones in five cities – Aurora, East St. Louis, Elgin, Peoria and Rockford.

#### Tax Increment Financing District (TIF)

Illinois law allows units of local governments the ability to designate areas within their jurisdiction as TIF districts. These specially designated districts are used by local governments as a way to spur economic growth by dedicating the sales tax revenues and additional property tax revenues generated within the TIF for improvements within the district with the hope of encouraging new economic development and jobs.

(21) 印第安纳州乙醇生产税收减免介绍

## 乙醇生产税收减免

位于印第安纳州的乙醇生产商每生产 1 加仑乙醇可以获得 0.125 美元的税收减免。税收减免申请由印第安纳经济发展公司负责审批。对单一的纳税人，税收减免不得超过如下规定的减免额：

| 税收减免额    | 年产量                              |
|----------|----------------------------------|
| 200 万美元  | 以谷物生产的燃料乙醇产量在 4000 万加仑至 6000 万加仑 |
| 300 万美元  | 以谷物生产的燃料乙醇产量在 6000 万加仑以上         |
| 2000 万美元 | 以纤维生产的燃料乙醇产量在 2000 万加仑以上         |

当年度未使用的税收减免额可以在下一纳税年度进行抵扣。要了解更多信息，请参见印第安纳财税部网站。（参考印第安纳州法典 6-3.1-28）

# Alternative Fuels Data Center

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## Ethanol Production Tax Credit

An ethanol producer located in Indiana is entitled to a credit of \$0.125 per gallon of ethanol produced, including cellulosic ethanol. The Indiana Economic Development Corporation must review and approve applications for this credit. The credit granted to a single taxpayer may not exceed the following amounts for all taxable years:

| Tax Credit   | Annual Production                                                      |
|--------------|------------------------------------------------------------------------|
| \$2 million  | More than 40 million and less than 60 million gallons of grain ethanol |
| \$3 million  | At least 60 million gallons of grain ethanol                           |
| \$20 million | At least 20 million gallons of cellulosic ethanol                      |

Any unused credit may be carried forward for the following taxable years. For more information, see the Indiana Department of Revenue [Fuel & Environmental \(Gasoline\) Tax Forms website](#).

(Reference Indiana Code 6-3.1-28)

ABOUT THE DATA

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Developer API

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IC 6-3.1-28 乙醇生产税收减免

.....

IC 6-3.1-28-1 公司

就本章而言，公司一词指的是印第安纳州经济发展公司。

IC 6-3.1-28-2 乙醇

就本章而言，乙醇指的是由农产品蒸馏而得的普通酒精。

.....

IC 6-3.1-28-7 乙醇生产税收减免

根据 IC 6-3.1-27-9.5 和本章第 11 节的相关规定，获得州经济发展公司授权执照的乙醇生产商可以获得此项税收减免补贴，补贴金额的计算方法为：

- (1) 每加仑 0.125 美元，乘以；
- (2) 位于本周内的乙醇生产设施生产的乙醇数量。

IC 6-3.1-28-11 税收减免的上限

(a) .....

(b) 印第安纳经济发展公司有权确定为乙醇生产商确定税收减免的金额，补贴金额的上限具体如下所示：

- (1) 年产超过 4000 万加仑但不足 6000 万加仑的谷物类燃料乙醇生产者的税收最高减免额为 200 万美元；
- (2) 年产超过 6000 万加仑的谷物类燃料乙醇生产企业的税收最高减免额为 300 万美元；
- (3) 年产 2000 万加仑的植物纤维类乙醇生产企业的税收最高减免额为 2000 万美元。
- (4) 年产量不低于 2000 万加仑的乙醇生产企业不受上述规定的限制。

# 印第安纳州法规节选

## IC 6-3.1-28

### Chapter 28. Ethanol Production Tax Credit

乙醇生产税收优惠

#### IC 6-3.1-28-1

##### "Corporation"

Sec. 1. As used in this chapter, "corporation" refers to the Indiana economic development corporation created by IC 5-28-3-1.

*As added by P.L.224-2003, SEC.200. Amended by P.L.191-2005, SEC.11.*

#### IC 6-3.1-28-2

##### "Ethanol"

Sec. 2. As used in this chapter, "ethanol" means agriculturally derived ethyl alcohol.

*As added by P.L.224-2003, SEC.200.*

#### IC 6-3.1-28-3

##### "Facility"

Sec. 3. As used in this chapter, "facility" refers to a facility for the production of ethanol that satisfies all the following:

- (1) The facility is located in Indiana.
- (2) The facility has a capacity to produce at least forty million (40,000,000) gallons of ethanol a year.
- (3) The facility, after December 31, 2003, increased its ethanol production capacity by at least forty million (40,000,000) gallons a year.

*As added by P.L.224-2003, SEC.200.*

#### IC 6-3.1-28-4

##### "Pass through entity"

Sec. 4. As used in this chapter, "pass through entity" means:

- (1) a corporation that is exempt from the adjusted gross income tax under IC 6-3-2-2.8(2);
- (2) a partnership;
- (3) a limited liability company; or
- (4) a limited liability partnership.

*As added by P.L.224-2003, SEC.200.*

#### IC 6-3.1-28-5

##### "State tax liability"

Sec. 5. As used in this chapter, "state tax liability" means a taxpayer's total tax liability that is incurred under:

- (1) IC 6-2.5 (the state gross retail and use tax);
- (2) IC 6-3-1 through IC 6-3-7 (the adjusted gross income tax);
- (3) IC 6-5.5 (the financial institutions tax); and
- (4) IC 27-1-18-2 (the insurance premiums tax);

as computed after the application of the credits that under IC 6-3.1-1-2 are to be applied before the credit provided by this chapter.

*As added by P.L.224-2003, SEC.200.*

**IC 6-3.1-28-6**

**"Taxpayer"**

Sec. 6. As used in this chapter, "taxpayer" means an individual or entity that has any state tax liability.

*As added by P.L.224-2003, SEC.200.*

**IC 6-3.1-28-7**

**Ethanol production tax credit**

乙醇生产税收减免

Sec. 7. Subject to IC 6-3.1-27-9.5 and section 11 of this chapter, a taxpayer that has been certified by the corporation as eligible for a credit under this section and produces ethanol at a facility is entitled to a credit against the taxpayer's state tax liability equal to the product of:

- (1) twelve and one-half cents (\$.125); multiplied by
- (2) the number of gallons of ethanol produced at the Indiana facility.

*As added by P.L.224-2003, SEC.200. Amended by P.L.191-2005, SEC.12.*

**IC 6-3.1-28-8**

**Pass through entities**

Sec. 8. If a pass through entity is entitled to a credit under this chapter but does not have state tax liability against which the tax credit may be applied, a shareholder, partner, or member of the pass through entity is entitled to a tax credit equal to:

- (1) the tax credit determined for the pass through entity for the taxable year; multiplied by
- (2) the percentage of the pass through entity's distributive income to which the shareholder, partner, or member is entitled.

*As added by P.L.224-2003, SEC.200.*

**IC 6-3.1-28-9**

**Carryover of excess tax credits**

Sec. 9. (a) If the amount of the credit determined under this chapter for a taxpayer in a taxable year exceeds the taxpayer's state tax liability for that taxable year, the taxpayer may carry over the excess to the following taxable years. The amount of the credit carryover from a taxable year shall be reduced to the extent that the carryover is used by the taxpayer to obtain a credit under this chapter for any subsequent taxable year.

(b) A taxpayer is not entitled to a carryback or refund of any unused credit. A taxpayer may not sell, assign, convey, or otherwise transfer the tax credit provided by this chapter.

*As added by P.L.224-2003, SEC.200. Amended by P.L.175-2007, SEC.2.*

**IC 6-3.1-28-10**

**Claiming tax credits**

Sec. 10. To receive the credit provided by this chapter, a taxpayer must do the following:

(1) Claim the credit on the taxpayer's state tax return or returns in the manner prescribed by the department.

(2) Provide a copy of the corporation's certificate finding:

(A) that the taxpayer; or

(B) if the taxpayer is a shareholder, partner, or member of a pass through entity, that the pass through entity; is eligible for the credit under IC 5-28-6-3.

(3) Submit to the department proof of all information that the department determines is necessary for the calculation of the credit provided by this chapter.

The department may require a pass through entity to provide informational reports that the department determines necessary for the department to calculate the percentage of the credit provided by this chapter to which a shareholder, partner, or member of the pass through entity is entitled.

*As added by P.L.224-2003, SEC.200. Amended by P.L.191-2005, SEC.13.*

#### IC 6-3.1-28-11

##### Maximum amount of tax credits awarded

Sec. 11. (a) As used in this section, "cellulosic ethanol" means ethanol derived solely from lignocellulosic or hemicellulosic matter.

(b) The corporation shall determine the maximum amount of credits that a taxpayer (or if the person producing the ethanol is a pass through entity, the shareholders, partners, or members of the pass through entity) is eligible to receive under this section. The total amount of credits allowed a taxpayer (or, if the person producing the ethanol is a pass through entity, the shareholders, partners, or members of the pass through entity) under this chapter may not exceed a total of the following amounts for all taxable years:

(1) Two million dollars (\$2,000,000) in the case of a taxpayer who produces at least forty million (40,000,000) but less than sixty million (60,000,000) gallons of grain ethanol in a taxable year.

(2) Three million dollars (\$3,000,000) in the case of a taxpayer who produces at least sixty million (60,000,000) gallons of grain ethanol in a taxable year.

(3) Twenty million dollars (\$20,000,000) for all taxpayers for all taxable years, in the case of tax credits for a taxpayer who produces at least twenty million (20,000,000) gallons of cellulosic ethanol in a taxable year.

(c) The total amount of tax credits allowed under this chapter for a taxpayer who produces at least twenty million (20,000,000) gallons of cellulosic ethanol is not subject to the maximum amount of tax credits imposed by IC 6-3.1-27-9.5.

(d) A taxpayer who is eligible for a credit under this chapter as a result of producing at least twenty million (20,000,000) gallons of cellulosic ethanol in a taxable year may apply the credit only against the state tax liability attributable to business activity taking place at the Indiana facility at which the cellulosic ethanol was produced.

## (22) 爱荷华州高质就业项目介绍

## 高质就业项目

高质就业项目致力于向州生产企业提供商业税收减免，以减少建设、扩建和现代化企业的成本。灵活的扶持项目包括贷款、无息贷款、税收减免、抵扣或返还，合格的企业应当符合工资相关规定。

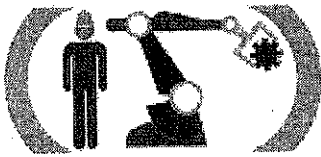
### 资格规定：

- 企业应当符合最低工资标准；
- 实际资助额根据企业经济水平、工作质量、创造的高质就业岗位比例以及项目的经济影响力
- 创造的高质就业岗位在工程开始时支付的薪水不得低于标准线的 100%并且在工程完成后支付的薪水不得低于标准线的 120%
- 在工程完成和维修期间，创造的高质就业岗位的工资支付不得低于标准线的 120%
- 企业应当对全日制工作岗位提供所有的社会医疗保障

### 税收减免：

- 参与项目的企业可以获得州可返还研究活动税收减免的增加
- 州财产税的减免额最高可达增值项目的 100%，抵扣期限不超过 20 年
- 投资税减免为一定比例的项目投资总额；
- 州销售、服务和使用税的返还；
- 州可返还研究活动税收的增加；以及州财产税的减免，最高可达增值项目的 100%.....

# High Quality Jobs Program



**ASSISTING BUSINESSES AND CREATING  
OPPORTUNITIES  
FOR IOWA'S SKILLED WORKFORCE**

The High Quality Jobs program provides qualifying businesses tax credits and direct financial assistance to off-set some of the costs incurred to locate, expand or modernize an Iowa facility. To qualify for this very flexible assistance package that includes loans, forgivable loans, tax credits, exemptions and/ or refunds, eligible businesses must meet certain wage threshold requirements.

Visit wage requirements to view the requirements for wage thresholds.

## Eligibility Requirements:

- A business must meet wage thresholds requirements.
- Actual award amounts will be based on the business's level of need; the quality of the jobs; the percentage of created or retained jobs defined as high-quality; and the economic impact of the project.
- Created jobs must pay at least 100 percent of the qualifying wage threshold at the start of the project and 120 percent of the qualifying wage threshold by project completion and through the project maintenance period unless in a distressed area.
- Retained jobs must pay at least 120 percent of the qualifying wage threshold throughout the project completion and maintenance periods.
- The business must provide a sufficient benefits package to all full time employees that includes at least one of the following:
  - Business pays 80 percent of medical and dental premiums for single coverage plans, OR
  - Business pays 50 percent of medical and dental premiums for family coverage plans, OR
  - Business pays for some level of medical and dental coverage and provides the monetary equivalent value through other employee benefits.

## Tax Incentives:

- The State's refundable research activities credit may be increased while the business is participating in the program.
- A local property tax exemption of up to 100 percent of the value added to the property to a period not to exceed 20 years may be available.
- An investment tax credit equal to a percentage of the qualifying investment, amortized over five years. This tax credit is earned when the corresponding asset is placed in service and can be carried forward for up to seven additional years or until depleted, whichever occurs first.
- A refund of state sales, service or use taxes paid to contractors or subcontractors during construction.
- For distribution center projects, a refund of sales and use taxes paid on racks, shelving, and conveyor equipment.

- To assure your addition/expansion can benefit from this program, businesses must apply prior to the beginning of the project.

#### How to Apply:

IEDA staff welcomes the opportunity to work with companies to determine the most beneficial programs and resources to support each project. Please access the Business Assistance Project Review process to get started. The High Quality Jobs program can be used in combination with other state programs with the exception of the Wage-Benefit Tax Credit (awarded by the Department of Revenue).

#### To Learn More:

Contact the Iowa Economic Development Authority at any time. Our staff will guide you through the qualification process and help create the optimum package of assistance for your business.

Phone: 515.725.3134  
[businessfinance@iowa.gov](mailto:businessfinance@iowa.gov)

#### Resources



High Quality Jobs Fact Sheet (PDF)

Supporting Content

Enterprise Zones

Financial Assistance & Tax Incentive Programs

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Site Location Assistance

Wage Requirements

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IASourceLink

Iowa Innovation Corporation

## 替代燃油税收减免

高质就业项目向生产生物或替代燃油的企业提供的税收减免刺激计划。刺激计划包括了一定比例的项目投资税收减免（可以在五年内摊销）；州销售、服务和使用的返还；州可返还研究活动税收的增加；以及州财产税的减免，最高可达增值项目的 100%。为了解更多信息，请参阅高职就业官方网站。

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### Alternative Fuel Production Tax Credits

The High Quality Jobs Program offers state tax incentives to business projects for the production of biomass or alternative fuels. Incentives may include an investment tax credit equal to a percentage of the qualifying investment, amortized over five years; a refund of state sales, service, or use taxes paid to contractors or subcontractors during construction; an increase of the state's refundable research activities credit; and a local property tax exemption of up to 100% of the value added to the property. For more information, refer to the [High Quality Jobs Program website](#).

#### Point of Contact

Business Finance Program  
Program Coordinator  
Iowa Economic Development Authority  
Phone: (515) 725-3134  
Fax: (515) 725-3010  
[businessfinance@iowa.gov](mailto:businessfinance@iowa.gov)

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### (23) 爱荷华州替代能源周转性贷款项目介绍

翻译

### 爱荷华州替代能源周转性贷款项目 (Alternative Fuel Loan Program)

爱荷华州政府制订了替代能源周转性贷款项目,由爱荷华州能源中心负责。通过协议的形式,替代能源周转性贷款项目可以向生物能源或替代燃油生产项目提供项目成本 50%的贷款,每家企业的最高贷款额不超过 100 万美元。这些贷款均为零利息,与市场利率之间的利息差由贷款资金承担。项目应当位于爱荷华州,贷款资金存在限额。

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### Expired, Repealed, and Archived Iowa Incentives and Laws

The following is a list of expired, repealed, and archived incentives, laws, regulations, funding opportunities, or other initiatives related to alternative fuels and vehicles, advanced technologies, or air quality.

#### Fuel Cell Motor Vehicle Tax Deduction

Expired: 12/31/2014

A taxpayer is eligible for a \$2,000 tax deduction for the purchase of a qualified fuel cell motor vehicle placed into service before January 1, 2015. The taxpayer must have claimed the federal alternative motor vehicle credit under Section 30B of the Internal Revenue Code using Internal Revenue Service Form 8910 during the current tax year to be eligible for the Iowa state deduction. (Reference Iowa Code 422.7)

#### Electric Vehicle (EV) Registration Fee

Repealed: 01/01/2014

The following was repealed by Senate Bill 452, 2013: The annual registration fee for an EV is \$25.00 unless the vehicle is more than five model years old, in which case the annual registration fee is reduced to \$15.00. This section does not apply to low-speed EVs. (Reference Iowa Code 321.116)

#### Alternative Fuel Production Loans

Expired: 05/01/2013

The Value-Added Agriculture Program offers a combination of forgivable and traditional low-interest loans for business projects involving the production of alternative fuels. The mixture of forgivable and low-interest loans varies according to the size of the award. Research and development projects are not eligible for this program.

#### Renewable Fuel Replacement Goal

Archived: 06/01/2012

The Iowa Legislature set a goal of replacing 25% of conventional fuels sold in the state with biofuels by January 1, 2020. To reach this goal, the state encourages retailers to sell a certain percentage of renewable fuels in relation to their total gasoline sales by offering tax credits. (Reference Iowa Code 422.11N)

#### State Fleet Biofuels Use and Fuel Efficiency

sets specific five- and ten-year targets related to these areas, which are included in the Green Government Master Plan. Progress toward these goals will be tracked using a reporting system developed under the Green Government Initiative, and resulting data will be made public via the OEI whenever possible. (Reference Executive Order 3, 2007)

### **Regional Biofuels Promotion Plan**

Archived: 01/01/2012

Iowa has joined Indiana, Kansas, Michigan, Minnesota, Ohio, South Dakota, and Wisconsin in adopting the Energy Security and Climate Stewardship Platform Plan (Platform), which establishes shared goals for the Midwest region, including increased biofuels production and use. Specifically, the Platform sets the following goals:

- Produce commercially available cellulosic ethanol and other low carbon fuels in the region by 2012;
- Increase E85 availability at retail fueling stations in the region to 15% of stations by 2015, 20% by 2020, and 35% of all fueling stations in the region by 2025;
- Reduce the amount of fossil fuel that is used in the production of biofuels by 50% by 2025;
- By 2025, at least 50% of all transportation fuels consumed in the Midwest will be from regionally produced biofuels and other low carbon transportation fuels.

The Platform also establishes a regional biofuels corridor program. The program directs state transportation, agriculture, and regulatory officials to develop a system of coordinated signage across the region for biofuels and advanced transportation fuels and to collaborate to create regional E85 corridors. The program requires standardized fuel product coding at fueling stations, as well as increased education for retailers about converting existing fueling infrastructure to dispense E85.

### **Alternative Fuel Loan Program**

Expired: 06/30/2011

The Iowa Energy Center administers the Alternate Energy Revolving Loan Program (AERLP) for alternative energy projects. Through a participation agreement with the project lender, the AERLP provides up to 50% of the cost of biomass or alternative fuel production projects, up to \$1 million per facility. The AERLP funds are provided at 0% interest with the lender's funds bearing market interest. Fuel production facilities must be located in Iowa and funding is limited. (Reference Iowa Code 476.45)

### **Alternative Fuel Research and Development Funding**

Archived: 06/30/2011

The Iowa Power Fund, administered through the Office of Energy Independence, supports research, development, commercialization, and deployment of biofuels, renewable energy technologies, and energy efficiency technologies, while seeking to cut greenhouse gas emissions. An 18-member board runs the Iowa Power Fund, and a seven-member committee is responsible for reviewing financial assistance applications. (Reference Iowa Code 469.5-469.10)

### **E85 Fuel Use Requirement**

Archived: 05/31/2011

At least 60% of fuel purchased for use in the state's fleet of FFVs must be E85. The Iowa Office of Energy Independence created the State Government E85 Use Plan detailing how this fuel use goal will be met and how the state and retailers will work together to ensure that all E85 purchases are electronically coded and reported accurately. The Iowa Department of Administrative Services provides regularly updated lists of E85 fueling stations to state employees. (Reference Executive Order 3, 2007)

██████：爱荷华州法典节选

#### 476.46 替代能源周转性贷款项目

1、 根据州法典 266.39C 相关规定成立的爱荷华州能源中心，并由  
此中心具体负责替代能源周转性贷款项目的执行。

2、 .....

(c) 爱荷华州能源周转性贷款项目的提供对象是本州内从事替代性  
能源生产或者小型水疗院。

.....

(d) (1) .....

(2) 每家企业的最高贷款额不超过 100 万美元。

(e) 该项目提高的贷款不超过 20 年，均为零利息，与市场利率之间的  
利息差由政府承担。

.....

**476.46 ALTERNATE ENERGY REVOLVING LOAN PROGRAM.**

1. The Iowa energy center created under section 266.39C shall establish and administer an alternate energy revolving loan program to encourage the development of alternate energy production facilities and small hydro facilities within the state.

2. *a.* An alternate energy revolving loan fund is created in the office of the treasurer of state to be administered by the Iowa energy center.

*b.* The fund shall include moneys remitted to the fund pursuant to subsection 3 and any other moneys appropriated or otherwise directed to the fund.

*c.* Moneys in the fund shall be used to provide loans for the construction of alternate energy production facilities or small hydro facilities as defined in section 476.42.

*d.* (1) A gas or electric utility that is not required to be rate-regulated shall not be eligible for a loan under this section. However, gas and electric utilities not required to be rate-regulated shall be eligible for loans from moneys remitted to the fund except as provided in subsection 3. Such loans shall be limited to a maximum of five hundred thousand dollars per applicant and shall be limited to one loan every two years.

(2) A facility shall be eligible for no more than one million dollars in loans outstanding at any time under this program.

*e.* (1) Each loan shall be for a period not to exceed twenty years, shall bear no interest, and shall be repayable to the fund created under this section in installments as determined by the Iowa energy center. The interest rate upon delinquent payments shall accelerate immediately to the current legal usury limit.

(2) Any loan made pursuant to this program shall become due for payment upon sale of the facility for which the loan was made.

(3) Interest on the fund shall be deposited in the fund. A portion of the interest on the fund, not to exceed fifty percent of the total interest accrued, shall be used for promotion and administration of the fund.

*f.* Section 8.33 shall not apply to the moneys in the fund.

3. The board shall direct all gas and electric utilities required

to be rate-regulated to remit to the treasurer of state by July 1, 1996, eighty-five one-thousandths of one percent of the total gross operating revenues during calendar year 1995 derived from their intrastate public utility operations, by July 1, 1997, eighty-five one-thousandths of one percent of the total gross operating revenues during calendar year 1996 derived from their intrastate public utility operations and by July 1, 1998, eighty-five one-thousandths of one percent of the total gross operating revenues during calendar year 1997 derived from their intrastate public utility operations. The amounts collected pursuant to this section shall be in addition to the amounts permitted to be assessed pursuant to section 476.10 and the amounts assessed pursuant to section 476.10A. The board shall allow inclusion of these amounts in the budgets approved by the board pursuant to section 476.6, subsection 16, paragraph "e".

**Section History: Recent Form**

96 Acts, ch 1196, §11; 2002 Acts, ch 1109, §4; 2008 Acts, ch 1126, §31, 33; 2009 Acts, ch 173, §35, 36

Referred to in § 476.10A

#### (24) 爱荷华州增值农产品贷款项目介绍

翻译

### 替代燃油生产贷款 (Alternative Fuel Production Loan)

爱荷华州增值农产品贷款项目 (Value-Added Agriculture Program) 对替代燃油生产项目提供可宽恕和低息贷款组合。可宽恕贷款和低利率贷款的结合根据贷款金额大小有所差异。研究和发项目不适用该贷款。

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#### State Fleet Biofuels Use and Fuel Efficiency

## ：爱荷华州增值农产品贷款项目介绍

爱荷华州是美国玉米、猪肉、大豆、鸡蛋和牛肉的主要产区。为了鼓励发展具有高附加值的农产品生产项目，爱荷华州法典（Iowa Code）制订了增值农产品贷款项目，该项目对增值农产品（包括替代燃油和副产品）的生产项目提供传统的可宽恕贷款。可宽恕贷款和低利率贷款的结合根据贷款金额大小有所差异。增值农产品贷款项目不适用于研究和发展项目。这些贷款以低利息的形式提供，与市场利率之间的利息差由政府承担。

适用于该项目的主要种类包括：

- 1、 创新性农产品和加工  农产品
- 2、 创新型和革新型燃料；
- 3、 农业生物科技产业、生物柴油和替代能源生产；
- 4、 有机产品和新兴市场；
- 5、 项目援助。

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## VALUE-ADDED AGRICULTURE COMPONENT

## GROW IOWA VALUES FINANCIAL ASSISTANCE PROGRAM

## Strengthening Iowa's Agricultural Leadership through Innovation!

The Iowa Department of Economic Development (IDED) has retooled our direct financial assistance programs to provide the flexibility and responsiveness necessary to support business needs. The Grow Iowa Values Financial Assistance Program (GIVFAP) serves as the funding source for projects that are focused on job creation or retention, value-added agriculture and entrepreneurial efforts. This program, combined with Iowa's nationally recognized business climate, tax incentives and proactive state government make Iowa a great place to do business.

## Value-added Agriculture Projects

Iowa is utilizing its vast agricultural resources to bring new products to the world's table. Iowa is a long-standing national leader in the production of corn, pork, soybeans, eggs and beef. Farm income, and the economic well-being of Iowa's rural communities, depends increasingly on our ability to process these crops and commodities into innovative, consumer-ready food, fiber and fuel products.

As a result, assistance is available to speed the rate of agriculture-based innovation, encourage the organization of agribusiness entrepreneurs, and increase the utilization of agricultural commodities.

## Description of primary categories:

1. **Innovative Agricultural Products and Processes** – provides financial assistance for projects that use Iowa agricultural commodities to produce higher-value products that are not commonly produced in Iowa.
2. **Innovative and new Renewable Fuels** – provides financial assistance for development of renewable fuel production facilities.
3. **Agricultural Biotechnology Industry, Biomass and Alternative Energy Production** – provides financial assistance to agricultural businesses that utilize scientifically enhanced plants or animals that can be raised by producers. Assistance is also available for agricultural biomass businesses that utilize commodity crops, agricultural by-products, or animal feedstock in the production of chemicals, protein products, or other similar products. Businesses involved in the production of alternate energy which could include ethanol, biodiesel or biomass can also benefit from this program.
4. **Organic Products and Emerging Markets** – provides assistance to businesses that add value through further processing of organic products for emerging markets.
5. **Project Development and Project Creation Assistance** – provides assistance for projects that may be ineligible under the regular program because of their "precommercial" status.

## Financial Assistance Guidelines

Financial assistance is provided to qualifying projects in the form of loans and forgivable loans.

## Evaluation Criteria

Applications are evaluated according to criteria specified in the Code of Iowa, and include the following:

- > The feasibility of the existing or proposed facility to remain a viable enterprise
- > The degree to which the facility will increase the utilization of agricultural commodities produced in Iowa
- > The extent to which the existing or proposed facility is located in a rural region of the state

## Program Eligibility Requirements

- > The proposed project must be located in Iowa
- > The applicant must have a business plan demonstrating a viable market and managerial and technical capabilities to execute the plan
- > The business should also have a third-party feasibility study confirming the viability of the proposed business
- > The grantee must not use funds for any activity directly related to farming

## To Learn More:

- > Access the Financial Assistance Application Process.
- > Grow Iowa Values Financial Assistance Program — Value-Added Agriculture Component [PDF: 190K]

Phone: 515.725.3100 or 800.532.1215

E-mail: [businessfinance@iowa.gov](mailto:businessfinance@iowa.gov)

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## (25) 堪萨斯州乙醇生产激励项目介绍

## 乙醇生产刺激计划（堪萨斯州）

合格的乙醇生产商可以从堪萨斯州农业乙醇生产者基金获得生产激励。在销售基数的基础上，每多销售 1 加仑乙醇，生产企业可以获得 0.035 美元的补贴，最高至 1500 万加仑。生产企业必须是 2001 年 7 月 1 日以前投产的生产企业，并且在销售基数的基础上增加了 500 万加仑的生产能力。激励同样适用于 2001 年 7 月 1 日之后 2012 年 7 月 1 日之前投产的燃料乙醇生产企业，但该企业销售给乙醇混合商的量至少达到 500 万吨。对于在 2012 年 7 月 1 日之后投产的植物纤维燃料乙醇生产企业，如果销售给混合商的量超过 500 万加仑，每多销售 1 加仑，可以获得 0.035 美元的奖励，最高到 1500 万加仑。生产者申请奖励应当按季度向堪萨斯州财政部提出。生产者获得奖励的期限不超过 7 年。刺激计划的有效期至 2018 年 7 月 1 日。（参考 Kansas Statutes 79-34,160 through 79-34,164）

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## Ethanol Production Incentive

Qualified ethanol producers are eligible for a production incentive payable from the Kansas Qualified Agricultural Ethyl Alcohol Producer Fund. An ethanol producer may collect \$0.035 for each gallon sold to an alcohol blender that is in excess of the producer's base sales, up to 15 million gallons. Provided the producer was in production before July 1, 2001, and increases production capacity by 5 million gallons over the producer's base sales. The same credit applies to a producer who began production on or after July 1, 2001, and before July 1, 2012, and who has sold at least 5 million gallons to an alcohol blender. A producer who begins production of cellulosic ethanol on or after July 1, 2012, and who sells at least 5 million gallons to a blender may receive \$0.035 for each gallon sold, up to 15 million gallons. Producers must file for the incentive on a quarterly basis through the Kansas Department of Revenue. A producer may not collect the incentive for more than seven years. The incentive expires July 1, 2018. (Reference Kansas Statutes 79-34, 160 through 79-34, 164)

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## Kansas Statutes

### Article 34. - MOTOR VEHICLE FUEL TAXES

**79-34,160. Agricultural ethyl alcohol; definitions.** As used in K.S.A. 79-34,160 through 79-34,163:

"Agricultural ethyl alcohol" means a motor vehicle fuel component with a purity of at least 99%, exclusive of any added denaturants, denatured in conformity with one of the methods approved by the United States department of the treasury or the bureau of alcohol, tobacco and firearms, and produced in the state of Kansas wholly from the fermentation and distillation of agricultural commodities. (a)

"Kansas qualified agricultural ethyl alcohol producer" means any producer of agricultural ethyl alcohol whose principal place of business and facility for the production of agricultural ethyl alcohol are located within the state of Kansas and who has made formal application to and conformed to the requirements by the department of revenue pursuant to this act. (b)

"Secretary" means the secretary of the department of revenue of the state of Kansas. (c)

"Kansas qualified agricultural ethyl alcohol producer incentive fund" means a fund created in K.S.A. 79-3425, and amendments thereto, from which producer incentives shall be provided pursuant to this act to Kansas qualified ethyl alcohol producers. (d)

"Alcohol blender" means any person who blends agricultural ethyl alcohol with gas (e)oline to produce gasohol for sale, use or distribution as a motor fuel.

**79-34,161. Kansas qualified agricultural ethyl alcohol producer incentive fund.** On July 1, 2001, and quarterly thereafter, the state treasurer shall credit amounts as provided in this subsection from the amounts remaining after the state treasurer credits an amount to the motor vehicle fuel tax refund fund as provided in K.S.A. 79-3425, and amendments thereto, to the Kansas qualified agricultural ethyl alcohol producer incentive fund. The current production account and the new production account are hereby created in the Kansas qualified agricultural ethyl alcohol producer incentive fund. During fiscal years 2002, 2003 and 2004, the state treasurer (a) shall credit \$500,000 each calendar quarter to the current production account of the Kansas qualified agricultural ethyl alcohol producer incentive fund, and (b) shall credit \$375,000 each calendar quarter to the new production account of the Kansas qualified agricultural ethyl alcohol producer incentive fund. During fiscal years 2005 through 2018, the state treasurer shall credit \$875,000 each calendar quarter to the new production account of the Kansas qualified agricultural ethyl alcohol producer incentive fund. On July 1 of each fiscal year through fiscal year 2018, or as soon after each such date as information is available, the secretary of revenue shall certify to the director of accounts and reports the amount of any unencumbered balance as of June 30 of the preceding fiscal year in the current production account of such fund and the director of accounts and reports shall transfer the amount certified from the current producer account to the new production account of the Kansas qualified agricultural ethyl alcohol producer incentive fund. After all amounts have been paid pursuant to certifications for the fiscal year ending on June 30, any unencumbered balance as of June 30 of any fiscal year in the new production account of such fund shall be transferred by the director of accounts and reports to the motor vehicle fuel tax refund fund. If the aggregate of outstanding claims made on the current production account of such fund is greater than the amount credited to such account, then such claims shall be paid on a pro rata basis. Each claim may be paid regardless of the fiscal year during which the claim was submitted.

**79-34,162. Payment of producer incentives for production of ethyl alcohol.**(a) All moneys in the Kansas qualified agricultural ethyl alcohol producer incentive fund shall be expended by the secretary of the department of revenue for the payment of producer incentives for the production of agricultural ethyl alcohol under the provisions of this act.

All moneys remaining in the Kansas qualified agricultural ethyl alcohol producer incentive fund upon the expiration of this act shall be credited by the state treasurer in the manner provided by K.S.A. 79-3425; and amendments thereto. (b)

**79-34,163. Production incentives; rules and regulations.** (a) A Kansas qualified agricultural ethyl alcohol producer shall be paid a production incentive for distilling agricultural ethyl alcohol. The incentive shall be payable to the Kansas qualified agricultural ethyl alcohol producer from the Kansas qualified agricultural ethyl alcohol producer incentive fund. The amount of the production incentive shall be as follows:

During fiscal years 2002, 2003 and 2004, the amount shall be \$.05 for each gallon of agricultural ethyl alcohol sold by the producer who is in production prior to July 1, 2001, to an alcohol blender. Any such amounts pursuant to this subsection shall be paid from the current production account of the Kansas qualified agricultural ethyl alcohol producer incentive fund; (1)

If the producer who is in production prior to July 1, 2001, increases the producer's agricultural ethyl alcohol production capacity on or after July 1, 2001, by an amount of 5,000,000 gallons over the producer's base sales, such producer shall receive an amount equal to \$.035 for each gallon of agricultural ethyl alcohol sold by the producer to an alcohol blender that is in excess of the producer's base sales. No producer shall receive the production incentive pursuant to this subsection for more than 15,000,000 gallons sold. Any such amount shall be paid from the new production account of the fund; (2)

any producer who commences production on or after July 1, 2001, but prior to July 1, 2012, the amount shall be \$.035 for each gallon of agricultural ethyl alcohol sold by such producer to an alcohol blender, if such producer has sold at least 5,000,000 gallons. No producer shall receive the production incentive pursuant to this subsection for more than 15,000,000 gallons sold. Any such amounts shall be paid from the new production account of the fund; and (3)

any producer who commences cellulosic alcohol production on or after July 1, 2012, the amount shall be \$.035 for each gallon of agricultural ethyl alcohol sold by such producer to an alcohol blender, if such producer has sold at least 5,000,000 gallons. No producer shall receive the production incentive pursuant to this subsection for more than 15,000,000 gallons sold. Any such amounts shall be paid from the new production account of the fund. This provision shall not apply to producers who commence alcohol production from grain. (4)

For the purposes of subsection (a), a producer's base sales shall be the number of gallons of agricultural ethyl alcohol sold by the producer to an alcohol blender in calendar year 2000. All new production

incentives pursuant to this section for a producer who is in production prior to July 1, 2001, shall be based on such producer's base sales. (b)

The amounts payable to a producer as provided in subsections (a)(2) and (a)(3) shall be payable for no more than seven years to any one producer. (c)

The Kansas qualified agricultural ethyl alcohol producer shall file for the production incentive beginning July 1, 2001, and quarterly thereafter, on a form furnished by the department of revenue. The form shall require the producer to file such information as the secretary of revenue may require by rules and regulations, but shall include information relating to the original production records and invoices issued to the alcohol blender at the time of delivery, showing the total number of gallons of agricultural ethyl alcohol sold to the alcohol blender for the previous three months. (d)

The secretary of revenue may adopt such rules and regulations necessary to administer the provisions of this act, including the development of a procedure for the payment of the production incentive. (e)

**79-34,164.Expiration date of incentives.** The provisions of K.S.A. 79-34,160 through 79-34,163, and amendments thereto, shall expire on July 1, 2018.

## (26) 肯塔基州乙醇生产税收减免项目介绍

## 翻译：乙醇生产税收减免（肯塔基州）

合格的乙醇生产者可以获得每加仑燃油 1 美元的所得税减免，如果其生产的玉米或植物纤维乙醇满足 ASTM 的 D4806 标准。每个纳税年度，每种燃油类型的税收减免额合计最多 500 万美元。某种燃料类型（比如玉米）未使用的乙醇税收减免额可以用于另外一种类型的燃料（比如植物纤维）。统一纳税年度，未使用的税收减免额在下一纳税年度无法继续抵扣。补贴对于生产者的产量做出了限制。（参考肯塔基州法典 141.422 以及 141.4242 至 141.4248）

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### Ethanol Production Tax Credit

Qualified ethanol producers are eligible for an income tax credit of \$1.00 per gallon of corn- or cellulosic-based ethanol that meets ASTM specification D4806. The total credit amount available for producers is \$5 million for each fuel type in each taxable year. Unused ethanol credits from one ethanol-based cap, such as corn, may be applied to another ethanol-based cap, such as cellulosic, in the same taxable year. Unused credits may not be carried forward. Feedstock eligibility restrictions may apply. (Reference Kentucky Revised Statutes 141.422 and 141.4242 to 141.4246)

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翻译：肯塔基州法典（摘选）

#### 141.422 定义

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(3) 年乙醇税收减免最高额是指 500 万美元，除非根据本法典 141.4248 进行修改。

(9) 乙醇是指以玉米、大豆、小麦为原料生产的用于机动车的乙醇酒精，符合目前美国测试和材料组织制定的 D4806 规格的标准。

(11) 乙醇生产商是指以玉米、大豆或小麦为原料生产乙醇的单位；

#### 141.4242 不可返还的乙醇生产商税收减免

(1)(a) 在 2007 年 12 月 31 日之后的纳税年度，合格的乙醇生产商可以获得不可返还的税收减免，用于抵扣本法典第 141.020、141.040 以及 141.0401 条的应缴税费。税收减免率为每加仑燃料乙醇 1 美元，除非所批准的税收减免额已经超过了年最高减免额。如果批准的税收减免额已经超过最高减免额，税务部将按照每个乙醇生产商的申请产量比例乘以最高减免额。

(b)(a) 款中的税收减免额可以用于抵扣所得税以及有限企业税。

(2)(1) 段中的税收减免额不得在其他年度进行抵扣。

(3) 每一个获得减免的乙醇生产商应当向财政部提交乙醇所得税减免申请，提交时间为每一个年度结束之后的 1 月 15 日之前。财政部将在 4 月 15 日之前确定每一个申请企业的所得税减免额并签发税收减免证书。

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# Kentucky Revised Statutes (摘要)

## 141.422 Definitions for KRS 141.422 to 141.425.

As used in KRS 141.422 to 141.425:

- (1) "Annual biodiesel and renewable diesel tax credit cap" means:
  - (a) For calendar years beginning prior to January 1, 2008, one million five hundred thousand dollars (\$1,500,000);
  - (b) For the calendar year beginning on January 1, 2008, five million dollars (\$5,000,000); and
  - (c) For calendar years beginning on or after January 1, 2009, ten million dollars (\$10,000,000);
- (2) "Annual cellulosic ethanol tax credit cap" means five million dollars (\$5,000,000), unless the annual cellulosic ethanol tax credit cap is modified pursuant to KRS 141.4248, in which case the cap established by KRS 141.4248 shall be the annual cellulosic ethanol tax credit cap for that year. Any adjustments to the annual cellulosic ethanol tax credit cap made pursuant to KRS 141.4248 shall be made on an annual basis and shall not carry forward to subsequent years;
- (3) "Annual ethanol tax credit cap" means five million dollars (\$5,000,000), unless the annual credit cap is modified pursuant to KRS 141.4248, in which case the cap established by KRS 141.4248 shall be the annual ethanol tax credit cap for that year. Any adjustments to the annual ethanol tax credit cap made pursuant to KRS 141.4248 shall be made on an annual basis and shall not carry forward to subsequent years;
- (4) "Biodiesel" means a renewable, biodegradeable, mono alkyl ester combustible liquid that is derived from agriculture crops, agriculture plant oils, agriculture residues, animal fats, or waste products that meets current American Society for Testing and Materials specification D6751 for biodiesel fuel (B100) blend stock distillate fuels;
- (5) "Biodiesel producer" means an entity that manufactures biodiesel at a location in this Commonwealth;
- (6) "Cellulosic ethanol" means ethyl alcohol for use as motor fuel that meets the current American Society for Testing and Materials specification D4806 for ethanol that is produced from cellulosic biomass materials of any lignocellulosic or hemicellulosic matter that is available on a renewable or recurring basis, including:
  - (a) Plant wastes from industrial processes such as sawdust and paper pulp;
  - (b) Energy crops grown specifically for fuel production such as switchgrass; or
  - (c) Agricultural plant residues such as corn stover, rice hulls, sugarcane, and cereal straws;
- (7) "Cellulosic ethanol producer" means an entity that uses cellulosic biomass materials to manufacture cellulosic ethanol at a location in this Commonwealth;
- (8) "Blended biodiesel" means a blend of biodiesel with petroleum diesel so that the percentage of biodiesel in the blend is at least two percent (2%) (B2 or greater);
- (9) "Ethanol" means ethyl alcohol produced from corn, soybeans, or wheat for use as a motor fuel that meets the current American Society for Testing and Materials

specification D4806 for ethanol;

- (10) "Ethanol-based tax credits" means the cellulosic ethanol tax credit provided for in KRS 141.4244 and the ethanol tax credit provided for in KRS 141.4242;
- (11) "Ethanol producer" means an entity that uses corn, soybeans, or wheat to manufacture ethanol at a location in this Commonwealth;
- (12) "Renewable diesel" means a renewable, biodegradable, non-ester combustible liquid that:
  - (a) Is derived from biomass resources as defined in KRS 152.715; and
  - (b) Meets the current American Society for Testing and Materials Specification D396 for fuel oils intended for use in various types of fuel-oil-burning equipment; D975 for diesel fuel oils suitable for various types of diesel fuel engines; or D1655 for aviation turbine fuels; and
- (13) "Renewable diesel producer" means an entity that manufactures renewable diesel at a location in this Commonwealth.

**Effective:** August 30, 2007

**History:** Amended 2007 (2d Extra. Sess.) Ky. Acts ch. 1, sec. 20, effective August 30, 2007. -- Created 2005 Ky. Acts ch. 168, sec. 136, effective March 18, 2005.

**Legislative Research Commission Note (3/18/2005).** 2005 Ky. Acts ch. 168, sec. 165, provides that this section shall apply to tax years beginning on or after January 1, 2005.

**141.4242 Nonrefundable credit for producers of ethanol.**

- (1) (a) For taxable years beginning after December 31, 2007, an ethanol producer shall be eligible for a nonrefundable tax credit against the taxes imposed by KRS 141.020 or 141.040 and 141.0401 in an amount certified by the department under subsection (3) of this section. The credit rate shall be one dollar (\$1) per ethanol gallon produced, unless the total amount of approved credit for all ethanol producers exceeds the annual ethanol tax credit cap. If the total amount of approved credit for all ethanol producers exceeds the annual ethanol tax credit cap, the department shall determine the amount of credit each ethanol producer receives by multiplying the annual ethanol tax credit cap by a fraction, the numerator of which is the amount of approved credit for the ethanol producer and the denominator of which is the total approved credit for all ethanol producers.
  - (b) The credit allowed under paragraph (a) of this subsection shall be applied both to the income tax imposed under KRS 141.020 or 141.040 and to the limited liability entity tax imposed under KRS 141.0401, with the ordering of credits as provided in KRS 141.0205.
- (2) The credit provided under subsection (1) of this section shall not be carried forward to a return for any other period.
- (3) Each ethanol producer eligible for the credit provided under subsection (1) of this section shall file an ethanol tax credit claim for ethanol gallons produced in this state on forms prescribed by the department by January 15 following the close of the preceding calendar year. The department shall determine the amount of the approved credit based on the amount of ethanol produced in this state during the preceding calendar year and shall issue a credit certificate to the ethanol producer by April 15 following the close of the preceding calendar year.
- (4) In the case of an ethanol producer that has a fiscal year end for purposes of computing the tax imposed by KRS 141.020, 141.040, and 141.0401, the amount of approved credit provided under subsection (1) of this section shall be claimed on the return filed for the first fiscal year ending after the close of the preceding calendar year.

**Effective:** August 30, 2007

**History:** Created 2007 (2d Extra. Sess.) Ky. Acts ch. 1, sec. 24, effective August 30, 2007.

## (27) 肯塔基州农用生物燃料生产奖励项目介绍

## 翻译：农用生物燃料生产资助（肯塔基州）

农业政策办公室将通过县农业投资项目（CAIP）向农场高效能源和可持续性能源生产提供奖励，包括对设备、结构体、或者其他方面的资助，以便农场将生物质作物转化为可用的能源，或者将谷物或油籽转化为乙醇或生物柴油。受项目资助的农场生产的燃料不得作为在高速公路行驶的交通工作的燃料，只能用于农用设备。政府鼓励申请人在使用燃料时审查制造商的质保书。为了了解更多信息，请见农业政策办公室的 CAIP 网站。

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### On-Farm Biofuel Production Grants

The Governor's Office of Agricultural Policy provides grants through the County Agricultural Investment Program (CAIP) for on-farm energy efficiency and renewable energy production projects, including funding for equipment, structures, or other supplies necessary to convert biomass crops into useable energy or to convert grains and oilseeds into ethanol or biodiesel for use in on-farm equipment. Fuels produced on a farm with assistance through this program may not be used as transportation fuels for highway use. Applicants are encouraged to review manufacturers' warranties and specifications before using the fuels in any on-farm equipment. For more information, see the Governor's Office of Agricultural Policy [CAIP](#) website.

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## (28) 緬因州生物燃油生产税收减免项目介绍

翻译：生物燃油生产税收减免（缅因州）

对于合格的商业燃油生产者，每生产 1 吨燃油可以获得 0.05 美元的所得税减免。该燃油必须用于机动车使用或者可以作为其他液体燃油的替代。生物燃油是指从农作物或者废料或者从林木产品或者副产品提炼出来的乙醇、生物柴油、氢气、甲醇或者其他交通燃油。纳税人申请抵扣应当从缅因州环境保护部门获得证明信以证明其生产生物燃油有资格获得税收减免。税收减免仅限于混合生物燃油的部分。任何未使用的减免额可以在 10 个纳税年度中进行抵扣。（参考缅因州法典第 36 章第 5219-x 条）

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## Biofuels Production Tax Credit

A certified commercial biofuel producer is eligible for an income tax credit of \$0.05 per gasoline gallon equivalent of biofuel produced for use in motor vehicles or otherwise used as a substitute for liquid fuels. Biofuel is defined as ethanol, biodiesel, hydrogen, methanol, or any other transportation fuel derived from agricultural crops or residues, or from forest products or by-products. A taxpayer claiming this credit must receive a letter from the Maine Department of Environmental Protection that certifies the biofuels produced during the taxable year are eligible for the tax credit. For biofuels blended with petroleum or other non-biofuels, the credit is allowed only on the biofuels portion of that blend. Any portion of unused credits may be carried over for up to 10 taxable years. (Reference Maine Revised Statutes Title 36, Section 5219-X)

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**缅因州法律节选 (1) —— 缅因州生物燃油生产税收减免 (Biofuels Production Tax Credit)**

**第 36 章：税收  
第 8 部分：收入税  
第 22 章：税收减免**

**§ 5219-X: 生物燃料工业生产和商业使用**

1、.....

2、所得税减免：燃料乙醇、生物柴油、氢气或者甲醇生产商，如果其产品为交通工具的商业用途或者作为液体燃料的替代品，则每加仑产品可以享受 0.05 美元的所得税减免。.....如果生物燃油与石化产品或其他非石化产品进行混合，则可减免的税收金额只限于混合燃油中的生物燃油部分。当年没有使用的税收减免额度可以在 10 个纳税年度中累积。

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3、.....

4、申请条件：为获得所得税减免，纳税人应当从缅因州环境保护局 (Maine Department of Environmental Protection) 收到一份证明，以证明其当年的燃油产品符合纳税减免的资格。

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# Maine Revised Statutes

## Title 36: TAXATION Part 8: INCOME TAXES Chapter 822: TAX CREDITS

### §5219-X. Biofuel commercial production and commercial use

**1. Definition.** As used in this section, unless the context otherwise indicates, the term "biofuel" means any commercially produced liquid or gas used to propel motor vehicles or otherwise substitute for liquid or gaseous fuels that is derived from agricultural crops or residues or from forest products or byproducts, as distinct from petroleum or other fossil carbon sources. "Biofuel" includes, but is not limited to, ethanol, methanol derived from biomass, levulinic acid, biodiesel, pyrolysis oils from wood, hydrogen or methane from biomass, or combinations of any of the above that may be used to propel motor vehicles either alone or in blends with conventional gasoline or diesel fuels or that may be used in place of petroleum products in whole or in part to fire heating devices or any stationary power device. The biofuel must be offered for sale and income must be derived from the commercial production of biofuel.

[ 2005, c. 330, §3 (AMD); 2005, c. 330, §44 (AFF) .]

**2. Credit allowed.** A taxpayer engaged in the production of biofuels in the State who has received certification under subsection 4 is allowed a credit against the tax imposed by this Part on income derived during the taxable year from the production of biofuel in the amount of 5¢ per gallon of liquid biofuel or gaseous biofuel with a BTU equivalent to that of one gallon of gasoline that replaces the use of petroleum or liquid fuels derived from other fossil carbon sources. In blends with petroleum or other nonbiofuels, the credit is allowed only on the portion of that blend that the biofuel constitutes. Biofuel for which the credit is allowed must meet state and federal regulatory requirements applicable to the nature and intended use of the fuel produced.

[ 2003, c. 698, §1 (NEW) .]

**3. Limitations.** A person entitled to a credit under this section for any taxable year may carry over and apply the portion of any unused credits to the tax liability on income derived from the production of biofuel for any one or more of the next succeeding 10 taxable years. The credit allowed, including carryovers, may not reduce the tax otherwise due under this Part to less than zero.

[ 2007, c. 426, §1 (AMD) .]

**4. Certification.** A taxpayer engaged in the production of biofuels who is claiming a credit under subsection 2 shall provide information to the Commissioner of Environmental Protection regarding the biofuel being produced, including the quantity of biofuel products, the type of forest or agricultural product being utilized, the nature and composition of the biofuel being produced,

the proportion and composition of any nonbiofuel with which the biofuel is blended, the BTU equivalent of the biofuel as compared to the BTU value of one gallon of gasoline and the type of application for which it is intended to be used. Upon review of the information, the Commissioner of Environmental Protection shall provide the taxpayer with a letter of certification stating that the biofuel produced during the taxable year is eligible for a tax credit under this section and stating the number of gallons of biofuel produced during the taxable year.  
[ 2005, c. 330, §3 (AMD); 2005, c. 330, §44 (AFF) .]

**5. Application.** This section applies to tax years beginning on or after January 1, 2004.  
[ 2003, c. 698, §1 (NEW) .]

#### SECTION HISTORY

2003, c. 698, §1 (NEW). 2005, c. 330, §3 (AMD). 2005, c. 330, §44 (AFF). 2007, c. 426, §1 (AMD).

## (29) 马里兰州生物燃油生产激励项目介绍

## 翻译：生物燃油生产激励（马里兰州）

合格的燃料乙醇或生物柴油生产企业可以享受生产补贴，按每加仑计算。为获得该项补贴，生产企业首先必须向可再生能源发展部门（Renewable Fuels Incentive Board）申请和获得资格文件，税收减免将给予在 2007 年 12 月 31 日至 2017 年 12 月 31 日期间在马里兰州生产乙醇或者生物柴油的企业。

燃料乙醇的具体生产补贴为：（1）以小麦、黑麦、燕麦、含壳大麦生产的燃料乙醇，每加仑补贴 0.2 美元；（2）以其他农产品生产的燃料乙醇，每加仑补贴 0.05 美元。每一年度，如果总补贴数量已经超过 1500 万加仑，则可再生能源发展部门将不再提供证明文件。另外，1500 万加仑的补贴总数中，至少应当有 1000 万加仑是由小谷物类产品中提炼。

生物柴油的具体生产补贴为：（1）以大豆油为原料生产的生物柴油，每加仑补贴 0.2 美元；（2）以其他原料生产的生物柴油，每加仑补贴 0.05 美元。每一年度，如果总补贴数量已经超过 500 万加仑，则可再生能源发展部门将不再提供证明文件。另外，500 万加仑的补贴总数中，至少应当有 200 万加仑是由大豆油产品中提炼。

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## Biofuels Production Incentive

Qualified ethanol and biodiesel producers are eligible for production incentives on a per gallon basis. To be eligible for the incentive, the producer must first apply for and receive certification from the Renewable Fuels Incentive Board (Board). Credits are offered to certified producers in Maryland for ethanol or biodiesel produced between December 31, 2007, and December 31, 2017.

Ethanol production credits are as follows: a) \$0.20 per gallon of ethanol produced from small grains such as wheat, rye, triticale, oats, and hulled or hull-less barley; or b) \$0.05 per gallon of ethanol produced from other agricultural products. The Board may not certify ethanol production credits for more than 15 million gallons per calendar year, of which at least 10 million gallons must be produced from small grains.

Biodiesel production credits are as follows: a) \$0.20 per gallon of biodiesel produced from soybean oil (the soybean oil must be produced in a facility or through expanded capacity of a facility that began operating after December 31, 2004), or b) \$0.05 per gallon for biodiesel produced from other feedstocks, including soybean oil produced in a facility that began operating on or before December 31, 2004. The Board may not certify biodiesel production credits for more than five million gallons per calendar year, of which at least two million gallons must be from soybean oil produced in a facility as described above.

(Reference Maryland Statutes, Agriculture Code 10-1501 through 10-1507)

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附件：马里兰州法典节选

§ 10 - 1505

.....

(a) .....

(1) 如果一个自然人拥有多于一家生物燃料生产商的控股股权，则该自然人被看做一个生物燃料生产商。

(b)

(1) 对乙醇生产商而言，税收减免不能超过委员会确定的上限，具体为：

- 以小麦、黑麦、燕麦、含壳大麦生产的燃料乙醇，每加仑补贴 0.2 美元；
- 以其他农产品生产的燃料乙醇，每加仑补贴 0.05 美元。

(2) 对于生物柴油生产商，税收减免不能超过委员会确定的上限。

.....

(c) 该补贴截止 2017 年 12 月 31 日。

## Maryland Statutes

### Article - Agriculture

§10-1505.

(a) (1) The Board may pay credits as calculated under this section to certified producers of ethanol or biodiesel in the State for ethanol or biodiesel produced on or after December 31, 2007.

(2) (i) For the purposes of this subtitle, a person that holds a controlling interest in more than one ethanol production facility is considered to be a single ethanol producer.

(ii) For the purposes of this subtitle, a person that holds a controlling interest in more than one biodiesel production facility is considered to be a single biodiesel producer.

(b) (1) For an ethanol producer, a credit may not exceed the maximum amount certified by the Board and shall be:

(i) 20 cents per gallon of ethanol produced from small grains; and

(ii) 5 cents per gallon of ethanol produced from other agricultural products.

(2) For a biodiesel producer, a credit may not exceed the maximum amount certified by the Board and shall be:

(i) 20 cents per gallon of biodiesel produced from soybean oil produced:

1. In a facility that began operating after December 31, 2004; or

2. Under the expanded capacity of a facility, the expansion of which occurred after December 31, 2004; and

(ii) 5 cents per gallon of biodiesel produced from other feedstock, including soybean oil produced in a facility that began operating on or before December 31, 2004.

(c) The Board may not pay a credit for ethanol or biodiesel produced after December 31, 2017.

### (30) 密西西比州生物燃油生产激励项目介绍

翻译：生物燃油生产激励（密西西比州）

密西西比州农业和商业部向位于密西西比州的合格乙醇和生物柴油生产企业提供生产补贴。每一年度，单个生产企业每生产 1 加仑产品可以获得 0.2 美元的补贴，补贴最高数量为 3000 万加仑，补贴最高金额为 600 万美元，补贴年限最长为 10 年，自投产日期起算。对于 2015 年 6 月 30 日之后生产的生物燃油政府将不再提供补贴。（参考密西西比州法典 69-515-5）

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### Biofuels Production Incentive

The Mississippi Department of Agriculture and Commerce (Department) provides incentive payments to qualified ethanol and biodiesel producers located in Mississippi. The Department may issue payments of \$0.20 per gallon for up to 30 million gallons per year per producer for a period of up to 10 years following the start date of production. The Department may not make payments for production after June 30, 2015, and the maximum total annual payment to a single producer per fiscal year is \$5 million. (Reference Mississippi Code 59-51-6)

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附件 [REDACTED]: 密西西比州法典节选

SEC. 69-51-5 提供给乙醇、无水酒精、生物柴油生产商的现金支付

(1) 密西西比农业和商业部对州内燃料乙醇和生物柴油生产企业提供现金支付补贴。只要乙醇和生物柴油生产企业的产品在本周内发酵并生产, 就可以获得此种补贴。如果一个自然人拥有多于一家生物燃料生产商的控股股权, 则该自然人被看做一个生物燃料生产商。具体现金支付的金额如下所示:

(a) 除本部分第(2)小节规定之外, 2005年7月30日之前, 或者已经投产超过10年的企业, 每一年度内在本州内发酵和生产的乙醇或生物柴油可以获得的现金支付补贴的金额为每加仑20美分(0.2美元)。

(b) .....

(2) 乙醇和生物柴油生产企业可以获得的最高补贴数量级别为3000万加仑, 超过3000万加仑的部分则不可以获得此类补贴。

.....

(3) 每个生产企业根据本部分第(1)和第(2)节可以获得的最高补贴金额不得超过600万美元。

.....

## Mississippi Code

### **SEC. 69-51-5. Cash payments to producers of ethanol, anhydrous alcohol, bio-diesel and wet alcohol.**

(1) The Commissioner of Agriculture and Commerce is authorized to make cash payments to producers of ethanol, anhydrous alcohol, bio-diesel and wet alcohol located in the state. These payments shall apply only to ethanol, bio-diesel, anhydrous alcohol and wet alcohol fermented and produced at plants in the state. For purposes of this section, an entity that holds a controlling interest in more than one (1) ethanol plant is considered a single producer. The amount of the payment for each producer's annual production is:

(a) Except as provided in subsection (2) of this section, for each gallon of ethanol or anhydrous alcohol produced in Mississippi in accordance with subsection (13) of this section on or before June 30, 2005, or for ten (10) years after the start of production, whichever is later, Twenty Cents (20¢) per gallon; and

(b) For each gallon of wet alcohol produced in Mississippi in accordance with subsection (13) of this section on or before June 30, 2005, or for ten (10) years after the start of production, whichever is later, a payment in cents per gallon calculated by the formula "alcohol purity in percent divided by five (5)," and rounded to the nearest cent per gallon, but not less than Eleven Cents (11¢) per gallon.

The producer payments for anhydrous alcohol and wet alcohol under this section may be paid to the original producer.

No payments shall be made for production that occurs after June 30, 2015.

(2) If the level of production at an ethanol plant increases due to an increase in the production capacity of the plant, the payment under subsection (1)(a) of this section applies to the additional increment of production until ten (10) years after the increased production began. Once a plant's production capacity reaches thirty million (30,000,000) gallons per year, no additional increment shall qualify for the payment.

(3) The commissioner is authorized to make payments to producers of ethanol or wet alcohol in the amount of One and One-half Cents (1-1/2¢) for each kilowatt hour of electricity generated using biomass in a cogeneration facility at an ethanol plant located in the state. Payments under this subsection shall be made only for electricity generated at cogeneration facilities that begin operation by June 30, 2005. The payments apply to electricity generated on or before the date ten (10) years after the producer first qualifies for payment under this subsection. Total payments under this subsection in any fiscal year may not exceed Seven Hundred Fifty Thousand Dollars (\$750,000.00). For the purposes of this subsection:

"Cogeneration" means the combined generation of:

(a) Electrical or mechanical power; and

(b) Steam or forms of useful energy, such as heat, that are used for industrial, commercial, heating or cooling purposes.

(4) Payments under subsections (1) and (2) of this section to all producers may not exceed Thirty-seven Million Dollars (\$37,000,000.00) in a fiscal year. \* \* \* Total payments under subsections (1) and (2) of this section to a producer in a fiscal year may not exceed Six Million Dollars (\$6,000,000.00).

(5) By the last day of October, January, April and July, each producer shall file a claim for payment for ethanol, anhydrous alcohol and wet alcohol production during the preceding three (3) calendar months. A producer with more than one (1) plant shall file a separate claim for each plant. A producer that files a claim under this subsection shall include a statement of the producer's total ethanol, anhydrous alcohol and wet alcohol production in Mississippi during the quarter covered by the claim, including anhydrous alcohol and wet alcohol produced or received from an outside source. A producer shall file a separate claim for any amount claimed under subsection (3) of this section. For each claim and statement of total ethanol, anhydrous alcohol and wet alcohol production filed under this section, the volume of ethanol, anhydrous alcohol and wet alcohol production or amounts of electricity generated using biomass must be examined by an independent certified public accountant in accordance with standards established by the American Institute of Certified Public Accountants.

(6) Payments shall be made November 15, February 15, May 15 and August 15. A separate payment shall be made for each claim filed. Except as provided in subsection (9) of this section, the total quarterly payment to a producer under this subsection, excluding amounts paid under subsection (3) of this section, may not exceed One Million Five Hundred Thousand Dollars (\$1,500,000.00). \* \* \*

(7) If the total amount for which all producers are eligible in a quarter under subsection (3) of this section exceeds the amount available for payments, the commissioner shall make payments pro rata.

(8) After July 1, 2002, new production capacity is eligible for payment under this section only if the commissioner received:

(a) An application for approval of the new production capacity;

(b) An appropriate letter of long-term financial commitment for construction of the new production capacity; and

(c) Copies of all necessary permit applications for construction of the new production capacity. The commissioner may approve new production capacity based on the order in which the applications are received.

(9) Notwithstanding the quarterly payment limits of subsections (4) and (6), the commissioner shall make an additional payment in the eighth quarter of each fiscal biennium to ethanol producers for Twenty Cents (20¢) per gallon of production in the eighth quarter of the biennium that is greater than seven million five hundred thousand (7,500,000) gallons.

(10) The commissioner shall adopt rules to implement this chapter and objective criteria by rule for who is eligible or not eligible for payment in compliance with this chapter.

(11) A plant in production or under construction by June 30, 2005, shall continue to receive uninterrupted payments under this section of at least Twenty Cents (20¢) per gallon of ethanol produced until July 1, 2015.

(12) Promotional or educational efforts related to ethanol that are financed wholly or partially with state funds and that promote or identify a particular crop or commodity used to produce ethanol must also include a description of the other potential sources of ethanol listed in Section 69-51-3.

(13) It is the intent of this legislation that corn, biomass and resource commodities shall be furnished totally by Mississippi farmers insofar as the supply is available.

**SOURCES:** Laws, 2002, ch. 603, § 3, HB1130; Laws, 2003, ch. 528, § 1, HB 928, eff from and after July 1, 2003.

### (31) 密苏里州燃料乙醇生产激励项目介绍

翻译：乙醇生产激励（密苏里州）

密苏里州政府设立了乙醇生产者激励基金（Ethanol Producer Incentive Fund），由农业部（Department of Agriculture）为合格的燃料乙醇生产者按月提供生产补贴。合格的燃料乙醇生产者必须从事商业化农业生产并且拥有 51% 的工厂股份。补贴最长可达 60 个月。每一年度，农业部将对燃料乙醇产量的前 1250 万加仑提供 0.2 美元/加仑的生产补贴，对之后的前 1250 万加仑提供 0.05 美元/加仑的生产补贴。每个生产者每年可获得的补贴额最高为 312.5 万美元。燃料乙醇必须符合 ASTM 制定的 D4806 规格标准。生产补贴的有效期截止 2015 年 12 月 31 日。更多信息请参见密苏里州乙醇生产者激励基金网站（参考密苏里州法典 142.028 及 142.029）

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## Ethanol Production Incentive

The Missouri Department of Agriculture manages the Missouri Ethanol Producer Incentive Fund (Fund), which provides monthly grants to qualified Missouri ethanol producers who are actively engaged in agricultural production for commercial purposes and own at least 51% of the production facility. The grants are available for a maximum of 60 months at a rate of \$0.20 per gallon for the first 12.5 million gallons and \$0.05 for the next 12.5 million gallons of ethanol produced from Missouri agricultural products or qualified biomass each fiscal year, up to \$3.125 million per producer per fiscal year. Ethanol must meet ASTM specification D4806 or subsequent specifications. This incentive expires on December 31, 2015. For more information, please see the [Missouri Ethanol Producer Incentive Fund](#) page. (Reference [Missouri Revised Statutes](#) 142.028 and 142.029)

### Point of Contact

Robin Perso

Director of Budget and Planning

Missouri Department of Agriculture

Phone: (573) 526-4892

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[robin.perso@mda.mo.gov](mailto:robin.perso@mda.mo.gov)

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142.028. 1. As used in this section, the following terms mean:

- (1) "Fuel ethanol", a fuel which meets ASTM International specification number D 4806 or subsequent specifications for blending with gasoline for use as automotive spark-ignition engine fuel and where the ethanol is made from cereal grains, cereal grain by-products, or qualified biomass;
- (2) "Fuel ethanol blends", a mixture of ninety percent gasoline and ten percent fuel ethanol in which the gasoline portion of the blend or the finished blend meets the ASTM International specification number D 4814;
- (3) "Missouri qualified fuel ethanol producer", any producer of fuel ethanol whose principal place of business and facility for the fermentation and distillation of fuel ethanol is located within the state of Missouri and is at least fifty-one percent owned by agricultural producers actively engaged in agricultural production for commercial purposes, and which has made formal application, posted a bond, and conformed to the requirements of this section;
- (4) "Professional forester", any individual who holds a bachelor of science degree in forestry from a regionally accredited college or university with a minimum of two years of professional forest management experience;
- (5) "Qualified biomass", any wood-derived organic material harvested in accordance with a site specific forest management plan focused for long-term forest sustainability developed by a professional forester and qualified, in consultation with the conservation commission, by the Missouri agricultural and small business development authority.

2. The "Missouri Qualified Fuel Ethanol Producer Incentive Fund" is hereby created and subject to appropriations shall be used to provide economic subsidies to Missouri qualified fuel ethanol producers pursuant to this section. The director of the department of agriculture shall administer the fund pursuant to this section.

3. A Missouri qualified fuel ethanol producer shall be eligible for a monthly grant from the fund, except that a Missouri qualified fuel ethanol producer shall only be eligible for the grant for a total of sixty months unless such producer during those sixty months failed, due to a lack of appropriations, to receive the full amount from the fund for which they were eligible, in which case such producers shall continue to be eligible for up to twenty-four additional months or until they have received the maximum amount of funding for which they were eligible during the original sixty-month time period. The amount of the grant is determined by calculating the estimated gallons of qualified fuel ethanol production to be produced from Missouri agricultural products or qualified biomass for the succeeding calendar month, as certified by the department of agriculture, and applying such figure to the per-gallon incentive credit established in this subsection. Each Missouri qualified fuel ethanol producer shall be eligible for a total grant in any

fiscal year equal to twenty cents per gallon for the first twelve and one-half million gallons of qualified fuel ethanol produced from Missouri agricultural products or qualified biomass in the fiscal year plus five cents per gallon for the next twelve and one-half million gallons of qualified fuel ethanol produced from Missouri agricultural products or qualified biomass in the fiscal year.  
All such qualified fuel ethanol produced by a Missouri qualified fuel ethanol producer in excess of twenty-five million gallons shall not be applied to the computation of a grant pursuant to this subsection. The department of agriculture shall pay all grants for a particular month by the fifteenth day after receipt and approval of the application described in subsection 4 of this section. If actual production of qualified fuel ethanol during a particular month either exceeds or is less than that estimated by a Missouri qualified fuel ethanol producer, the department of agriculture shall adjust the subsequent monthly grant by paying additional amount or subtracting the amount in deficiency by using the calculation described in this subsection.

4. In order for a Missouri qualified fuel ethanol producer to obtain a grant from the fund for a particular month, an application for such funds shall be received no later than fifteen days prior to the first day of the month for which the grant is sought. The application shall include:

- (1) The location of the Missouri qualified fuel ethanol producer;
- (2) The average number of citizens of Missouri employed by the Missouri qualified fuel ethanol producer in the preceding quarter, if applicable;
- (3) The number of bushels of Missouri agricultural commodities or green weight tons of qualified biomass used by the Missouri qualified fuel ethanol producer in the production of fuel ethanol in the preceding quarter;
- (4) The number of gallons of qualified fuel ethanol the producer expects to manufacture during the month for which the grant is applied;
- (5) A copy of the qualified fuel ethanol producer license required pursuant to subsection 5 of this section, name and address of surety company, and amount of bond to be posted pursuant to subsection 5 of this section; and
- (6) Any other information deemed necessary by the department of agriculture to adequately ensure that such grants shall be made only to Missouri qualified fuel ethanol producers.

5. The director of the department of agriculture, in consultation with the department of revenue and the department of conservation, shall promulgate rules and regulations necessary for the administration of the provisions of this section. The director shall also establish procedures for bonding Missouri qualified fuel ethanol producers. Each Missouri qualified fuel ethanol producer who attempts to obtain moneys pursuant to this section shall be bonded in an amount not to exceed the estimated maximum monthly grant to be issued to such Missouri qualified fuel ethanol producer.

6. Any rule or portion of a rule, as that term is defined in section 536.010, that is created under the authority delegated in this section shall become effective only if it complies with and is subject to all of the provisions of chapter 536 and, if applicable, section 536.028. This section and chapter 536 are nonseverable and if any of the powers vested with the general assembly pursuant to chapter 536 to review, to delay the effective date or to disapprove and annul a rule are subsequently held unconstitutional, then the grant of rulemaking authority and any rule proposed or adopted after August 28, 2002, shall be invalid and void.

7. Notwithstanding any other provision of this section to the contrary, beginning January 1, 2009, through December 31, 2019, the economic subsidies provided under this section to Missouri qualified fuel ethanol producers of fuel ethanol made from qualified biomass shall only be provided to two qualified fuel ethanol producers and shall not cumulatively exceed seven and one-half million dollars per qualified fuel ethanol producer. Prior to January 1, 2009, and after December 31, 2019, Missouri qualified fuel ethanol producers of fuel ethanol made from qualified biomass shall be ineligible for economic subsidies under this section.

附件：密苏里州法典节选

142.028. 1. 本部分相关名词注释：

(1)“燃料乙醇”：是指符合美国材料试验学会 (ASTM) D4806 章的具体规格或其他规定，可以与汽油混合使用，作为机动车的发动机用油，原材料为谷物、谷物的副产品或者生物体等。

.....

142.028. 2. 燃料乙醇生产发展基金

燃料乙醇生产发展基金 (Ethanol Producer Incentive Fund)，由农业部为合格的燃料乙醇生产商提供生产补贴。农业部理事长具体负责此项补贴的具体事宜。

142.028. 2. 适格的燃料乙醇生产企业可以获此项补贴，.....，补贴的计算基础为预计的下一月份的燃料乙醇和生物柴油的产量。

每一财政年度，为第一个 1250 万加仑产量的每一适格企业每一财政年度可以获得每加仑 0.2 美元的补贴；为第二个 1250 万加仑产量的每一企业该补贴的金额为每加仑 0.25 美分的补贴。.....州农业部将根据实际生产情况逐月调整补贴金额。

### (32) 蒙大拿州乙醇生产激励项目介绍

## 翻译 乙醇生产激励（蒙大拿州）

蒙大拿州对州内燃料乙醇生产企业提供每加仑 0.2 美元的税收减免。作为条件，燃料乙醇的原材料必须是州内农产品，或者是当州内农产品不足时才使用的非州内农产品。如果生产企业使用非州内农产品，则税收减免额应当按比例相应减少。对于生产企业而言，税收减免的有效期自投产之日起的前六年。

合格的燃料乙醇必须用于与汽油的混合，混合燃油必须在州内进行销售，或者从州内出口，或者用于乙基叔丁基生产或者用于改性汽油生产。要获得税收减免，在生产的第一年，乙醇产量中的至少 20% 必须采购州内的农产品进行生产，方能获得税收减免。在生产的第二年，乙醇产量的至少 25% 必须采购州内的农产品进行生产，方能获得税收减免。以后年度，按 10% 的比例递增，才能获得税收减免。

（参见么大拿州法典 15-70-522）

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### Ethanol Production Incentive

Montana-based ethanol producers are eligible for a tax incentive of \$0.20 per gallon of ethanol produced solely from Montana agricultural products or ethanol produced from non-Montana agricultural products when Montana products are unavailable. If the producer uses non-Montana based agricultural products, the amount of the tax incentive per gallon is reduced proportionately, based on the percentage of non-Montana based agricultural or wood products used in production. The tax incentive is available to a facility for the first six years from the date production begins.

Ethanol eligible for the incentive must be blended with gasoline for sale as ethanol-blended gasoline in Montana, exported from Montana for sale as ethanol-blended gasoline, or used in the production of ethyl butyl ether for use in reformulated gasoline. To receive the tax incentive, an ethanol producer must use at least 20% Montana products to produce the ethanol in the first year of production, must use at least 25% Montana products in the second year of production, and must increase the amount of Montana products by 10% each year thereafter.

(Reference Montana Code Annotated 15-70-522)

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15-70-522. 关于乙醇生产的税收优惠—规定。

(1)(a) 如果乙醇是在蒙大拿州利用蒙大拿州的农产品(包括蒙大拿州的木材或木制品)生产的,或者当蒙大拿州没有相关农产品供应时利用非蒙大拿州的农产品生产的,对于以下提炼乙醇产品,有一个针对经销商的税收优惠政策:

- (i)是要与汽油混合作为乙醇汽油在蒙大拿销售的;
  - (ii)是要与汽油混合作为乙醇汽油从蒙大拿州对外出口的,或
  - (iii)是要用于乙基叔丁基醚的生产并进一步用于新配方汽油。
- (b) 费用必须按照依据条文 15-70-204 收集到的数额来支付。

(2) 除第(3)及(4)小节的规定外,第(1)小节所规定的税收优惠按照如下方式确定: 100%用蒙大拿州原料生产的乙醇为 20 美分每加仑,随着使用非蒙大拿州原材料的比例升高,优惠的额度则按照相应的比例降低。税务优惠自从乙醇工厂开始生产之日起可提供 6 年。工厂在预计投产日之前至少 2 年,应当提交一份商业计划书。在最初的商业计划提交之后,工厂应按季度补充提供有关商业计划书的任何变更。

(3) 除地(2)小节所提供的乙醇税收优惠之外:

- (a) 根据本部分提供的补贴总额,在任何连续 12 个月期间,不得超过 600 万美元;
- (b) 只有相关加工设备在施工期间按照条文 18-2-414 规定的重型建筑的比例标准支付了工资,工厂才有资格获得税收优惠;而且,
- (c) 如果没有达到以下标准,乙醇经销商将没有资格取得税收优惠:
  - (i) 在乙醇生产装置投产的第一年,生产乙醇所使用的原料至少有 20%是蒙大拿州的产品;
  - (ii) 在乙醇生产装置投产的第二年,生产乙醇所使用的原料至少有 25%是蒙大拿州的产品;
  - (iii) 在乙醇生产装置投产的第三年,生产乙醇所使用的原料至少有 35%是蒙大拿州的产品 35%;
  - (iv) 在乙醇生产装置投产的第四年,生产乙醇所使用的原料至少有 45%是蒙大拿州的产品;
  - (v) 在乙醇生产装置投产的第五年,生产乙醇所使用的原料至少有 55%是蒙大拿州的产品;及
  - (vi) 在乙醇生产装置投产的第六年,生产乙醇所使用的原料至少有 65%是蒙大拿州的产品 65%。

(4)(a) 在任何连续 12 个月期间,一个乙醇经销商根据第(2)小节规定所收到的的税收优惠不能超过 200 万美元。按照第(5)及(6)小节的规定,一个乙醇经销商可以从生产装置投产之后的第一个季度开始获得税收优惠。经销商应依据条文 15-70-205 每月提交关于其生产情况的报告。

(b) 经销商的报告必须包括:

- (i) 当月的生产加仑的总数;
- (ii) 为乙醇的生产购买原材料的总量;
- (iii) 购买的原材料中产自蒙大拿州的产品比例;及

(iv) 其他必要的资料。

(5) (a) 一家工厂在从贷款人处得到融资承诺后便可以提交关于优惠补贴的申请。根据地 (5) 小节的 (b) 项, 主管机关应当在收到申请后的 45 天之内予以答复, 如果贷款承诺得到了确认, 应当批准上述申请。申请被批准后, 主管部门应当与工厂订立合同, 承诺向合格的乙醇生产企业支付优惠补贴。

(b) 如果主管部门无法确认贷款承诺, 应拒绝申请。

(6) 在生产情况得到核实、根据第 (5) 小节所提交的申请书符合要求、工厂主出具了融资证明的情况下, 主管部门应当根据第 (2) 和 (4) 小节, 按照实际生产情况支付乙醇税收补贴优惠。

(7) 主管部门可指定必要的细则以执行本节的规定。主管该部门对于细则的制定应了解乙醇行业情况以及他们的意见并加以综合协调, 并应遵循标题 2, 第 4 章规定的程序。

#### 15-24-3111 能源生产或开发 - 减税 - 资格。

(1) 根据本部分的规定, 第 (3) 小节下所列的设施, 先进清洁煤的研发设备, 可再生能源的研发设备能够获得一项财产税的减免。

(2) (a) 对于第 (3) 小节下所列的设施的财产税的减免, 在符合要求的期间, 应按照其应税价格的 50% 对其进行估值;

(b) 对于先进清洁煤的研发设备及可再生能源的研发设备的财产税的减免, 在符合要求的期间, 对于应税价值不超过 100 万美元的设备按照其价格的 50% 估值, 对于应税价值超过 100 美元的设备, 其估值最多只能按照 100 万的 50% 进行下调, 其价值中超过 100 万美元的部分将无法获得税收减免。

(c) 税收的减免适用于相关装置和设备被征税的所有工厂。

(3) 根据第 (4) 及 (5) 小节的规定, 下列设施或财产有资格获得本部分规定的税收减免:

- (a) 生物柴油生产设施;
- (b) 沼气生产设施;
- (c) 生物质气化设施;
- (d) 煤的气化设备, 即通过其使二氧化碳从煤分离出来的设施;
- (e) 乙醇生产设施;
- (f) 地热设施;
- (g) 可再生能源生产设施;
- (h) 先进清洁煤的研发设备及可再生能源的研发设备;
- (i) 天然气联合循环设施;
- (j) 15-6-157 条文中定义的传输线路及相关设备;
- (k) 15-6-159 条文中定义的转换站;
- (l) 15-6-158 条文中定义的碳分离设备; 和
- (m) 15-6-158 条文中定义的管道。

(4) (a) 要获取根据本部分规定减免税的资格, 第 (3) 小节所列举的设施必须满足以

下要求:

- (i) 该设施的建设工程, 必须在 2007 年 6 月 1 日之后开始;及
- (ii) 在施工期间按照条文 18-2-414 规定的重型建筑的比例标准支付了工资;
- (a) 要获取根据本部分规定减免税的资格, 先进清洁煤的研发设备及可再生能源的研发设备必须在 2007 年 6 月 30 日之后投入使用。

(c) (略)。

(d) (略)。

(e) (略)

(五) 要获取根据本部分规定减免税的资格, 先进清洁煤的研发设备及可再生能源的研发设备必须根据条文 15-24-3112 经过认证。

(六) “合乎规定期间”终止时, 税收减免的优惠同时终止, 享受了税收减免的财产必须按照其应税价值的 100%估值。

(七) 就本条而言, “合乎规定期间”系指建设期和设施开始运作后 15 年, 或先进清洁煤的研发设备及可再生能源的研发设备购买后 15 年。合乎规定期间的总长不得超过 19 年。

**15-70-522. Tax incentive for production of ethanol -- rules.** (1) (a) If the ethanol was produced in Montana from Montana agricultural products, including Montana wood or wood products, or if the ethanol was produced from non-Montana agricultural products when Montana products are not available, there is a tax incentive payable to ethanol distributors for distilling ethanol that:

- (i) is to be blended with gasoline for sale as ethanol-blended gasoline in Montana;
- (ii) was exported from Montana to be blended with gasoline for sale as ethanol-blended gasoline; or

(iii) is to be used in the production of ethyl butyl ether for use in reformulated gasoline.

(b) Payment must be made by the department out of the amount collected under 15-70-204.

(2) Except as provided in subsections (3) and (4), the tax incentive on each gallon of ethanol distilled in accordance with subsection (1) is 20 cents a gallon for each gallon that is 100% produced from Montana products, with the amount of the tax incentive for each gallon reduced proportionately, based upon the amount of agricultural or wood products not produced in Montana that is used in the production of the ethanol. The tax incentive is available to a facility for the first 6 years from the date that the facility begins production. The facility shall file a business plan with the department at least 2 years before the estimated beginning date of production. After the initial business plan is filed, the facility shall provide the department with quarterly updates regarding any changes to the business plan.

(3) Regardless of the ethanol tax incentive provided in subsection (2):

(a) the total payments made for the incentive under this part may not exceed \$6 million in any consecutive 12-month period;

(b) a plant or facility is not eligible to receive the tax incentive unless the facility paid the standard prevailing rate of wages for heavy construction, as provided in 18-2-414, during the construction phase; and

(c) an ethanol distributor is not eligible to receive the tax incentive unless at least:

(i) 20% Montana product is used to produce ethanol at the facility in the first year of production;

(ii) 25% Montana product is used to produce ethanol at the facility in the second year of production;

(iii) 35% Montana product is used to produce ethanol at the facility in the third year of production;

(iv) 45% Montana product is used to produce ethanol at the facility in the fourth year of production;

(v) 55% Montana product is used to produce ethanol at the facility in the fifth year of production; and

(vi) 65% Montana product is used to produce ethanol at the facility in the sixth year of production.

(4) (a) An ethanol distributor may not receive tax incentive payments under subsection (2) that exceed \$2 million in any consecutive 12-month period. Subject to subsections (5) and (6), an ethanol distributor may receive tax incentive payments commencing the first quarter after a facility begins production. The distributor shall report its production to the department pursuant to

15-70-205.

(b) The distributor's report must include:

- (i) the total number of gallons produced for the month;
- (ii) the total amount of products purchased for the production of ethanol;
- (iii) the percentage of the total amount of products purchased that are Montana products; and
- (iv) other information that the department determines is necessary.

(5) (a) A plant shall apply for the incentive payment by submitting an application to the department when the plant has proof of commitment from lenders to finance the plant. Subject to subsection (5)(b), the department shall respond to the applicant with approval of the application within 45 days of receipt of the application, after confirming the lending commitment. Upon approval of the application, the department shall enter into a contract with the plant that ensures the state's commitment to pay incentive payments to qualifying ethanol plants.

(b) If the department is not able to confirm a lending commitment, the department shall deny the application.

(6) After the department has verified production, the application provisions of subsection (5) are met, and the plant owner presents proof of financing, the department shall begin payments of the ethanol tax incentives based on actual production according to the terms of subsections (2) and (4).

(7) The department shall adopt rules necessary to carry out the provisions of this section. The department shall coordinate and request information and input from the ethanol production industry as a part of the rulemaking process and shall follow the procedures provided in Title 2, chapter 4.

**15-24-3111. Energy production or development -- tax abatement -- eligibility.** (1) A facility listed in subsection (3), clean advanced coal research and development equipment, and renewable energy research and development equipment may qualify for an abatement of property tax liability pursuant to this part.

(2) (a) If the abatement is granted for a facility listed in subsection (3), the qualifying facility must be assessed at 50% of its taxable value for the qualifying period.

(b) If the abatement is granted for clean advanced coal research and development equipment or renewable energy research and development equipment, the qualifying equipment, up to the first \$1 million of the value of equipment at a facility, must be assessed at 50% of its taxable value for the qualifying period. There is no abatement for any portion of the value of equipment at a facility in excess of \$1 million.

(c) The abatement applies to all mills levied against the qualifying facility or equipment.

(3) Subject to subsections (4) and (5), the following facilities or property may qualify for the abatement allowed under this part:

- (a) biodiesel production facilities;
- (b) biogas production facilities;
- (c) biomass gasification facilities;
- (d) coal gasification facilities for which carbon dioxide from the coal gasification process is sequestered;
- (e) ethanol production facilities;
- (f) geothermal facilities;

- (g) renewable energy manufacturing facilities;
  - (h) clean advanced coal research and development equipment and renewable energy research and development equipment;
  - (i) a natural gas combined cycle facility that offsets a portion of the carbon dioxide produced through carbon credit offsets;
  - (j) transmission lines and associated equipment and structures classified in 15-6-157;
  - (k) converter stations classified under 15-6-159;
  - (l) carbon sequestration equipment as defined in 15-6-158; and
  - (m) pipelines classified under 15-6-158.
- (4) (a) In order to qualify for the abatement under this part, a facility listed in subsection (3) must meet the following requirements:
- (i) commencement of construction of the facility must occur after June 1, 2007; and
  - (ii) the standard prevailing rate of wages for heavy construction, as provided in 18-2-414, must be paid during the construction phase of the facility.
- (b) In order to qualify for the abatement under this part, clean advanced coal research and development equipment and renewable energy research and development equipment must be placed into service after June 30, 2007.
- (c) For the facility to qualify under subsection (3)(d), the carbon dioxide produced from the gasification process must be sequestered at a rate that is practically obtainable but may not be less than 65%.
- (d) Integrated gasification combined cycle facilities for which a permit under Title 75, chapter 2, is applied for after December 31, 2014, do not qualify under subsection (3)(d).
- (e) To qualify under subsection (3)(i), the facility shall offset carbon dioxide emissions by the percentage determined in 15-24-3116.
- (5) To qualify for an abatement, the facility or clean advanced coal research and development equipment and renewable energy research and development equipment must be certified as provided in 15-24-3112.
- (6) Upon termination of the qualifying period, the abatement ceases and the property for which the abatement had been granted must be assessed at 100% of its taxable value.
- (7) For the purposes of this section, "qualifying period" means the construction period and the first 15 years after the facility commences operation or the clean advanced coal research and development equipment or renewable energy research and development equipment is purchased. The total time of the qualifying period may not exceed 19 years.

(33) 蒙大拿乙醇生产设施财产税减免项目

翻译：乙醇生产设施财产税减免（蒙大拿州）

以~~乙醇~~<sup>乙醇</sup>原料的乙醇生产设施在建设期间以及投产后 10 年内，有关设备可以享受州财产税减免。（参见蒙大拿州法典 15-6-220）

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## Ethanol Production Facility Property Tax Exemption

Equipment used to produce ethanol from grain is exempt from state property taxes during construction of an ethanol manufacturing facility and for 10 years after ethanol production begins at the facility. (Reference [Minnesota Code Annotated 15-6-220](#))

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翻译 蒙大拿州法典（节选）

第 15-6-220 条 农业加工设施税收减免 - 油菜 - 啤酒大麦 - 工业乳制品 - 乙醇。

- (1) 下列财产免征财产税：
  - (a) 用于油菜籽加工的机器和设备
  - (b) 用于啤酒大麦加工的机器和设备
  - (c) 工业乳制品或工业牛奶加工使用的个人资产或者工业乳制品使用的乳品牲畜；以及
  - (d) 以谷物原料生产乙醇的工厂在建设和投产后 10 年内使用的所有机器、固定物、设备以及工具；
- (2) 油菜籽加工设施的定义……
- (3) 工业乳制品的定义
- (4) 工业牛奶加工的定义
- (5) 啤酒大麦设施的定义
- (6)

# Montana Code Annotated 2014

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15-6-220. Agricultural processing facilities exemption -- canola -- malting barley -- industrial dairy -- ethanol. (1) The following property is exempt from property taxation:

- (a) machinery and equipment used in a canola seed oil processing facility;
- (b) machinery and equipment used in a malting barley facility;
- (c) personal property used by an industrial dairy or an industrial milk processor and dairy livestock used by an industrial dairy; and
- (d) all manufacturing machinery, fixtures, equipment, and tools used for the production of ethanol from grain during the course of the construction of an ethanol manufacturing facility and for 10 years after completion of construction of the manufacturing facility.

(2) "Canola seed oil processing facility" means a facility that:

- (a) extracts oil from canola seeds, refines the crude oil to produce edible oil, formulates and packages the edible oil into food products, or engages in any one or more of those processes; and
- (b) employs at least 15 employees in a full-time capacity.

(3) "Industrial dairy" means a large-scale dairy operation with 1,000 or more milking cows and includes the dairy livestock and integral machinery and equipment that the dairy uses to produce milk and milk products solely for export from the state, either directly by the dairy or after the milk or milk product has been further processed by an industrial milk processor. After export, any unprocessed milk must be further processed into other dairy products.

(4) "Industrial milk processor" means a facility and integral machinery used solely to process milk into milk products for export from the state.

(5) "Malting barley facility" means a facility and integral machinery and equipment used principally to malt malting barley and includes machinery and equipment to mix, blend, transport, transfer, or process the barley and malt at the facility.

History: En. Sec. 2, Ch. 285, L. 1999; amd. Sec. 11, Ch. 532, L. 2005.

*Provided by Montana Legislative Services*

#### (34) 北卡罗来纳州乙醇生产设备税收减免项目介绍

翻译

#### 燃油生产设备税收减免 (Biofuel Production Facility Tax Credit)

北卡罗来纳州政府对生物柴油、燃料乙醇或者乙醇/汽油混合产品 (乙醇含量不低于 70%) 提供税收减免。通常情况下, 税收减免额为 25% 的生产装置建设成本。税收减免额自生产装置投入使用的当年起连续 7 个纳税年进行分摊。

#### 可替代燃油生产设备税收减免 Renewable Fuel Production Facility Tax Credit

北卡罗来纳州政府对生物柴油、燃料乙醇或者乙醇/汽油混合产品 (乙醇含量不低于 70%) 提供税收减免。如果纳税人拥有 3 个或 3 个以上生产工商并且投资总额超过 4 亿美元, 则税收减免额可以为 35% 的生产装置建设成本。为获得税收减免, 纳税人应当从北卡罗来纳州工商部取得书面决定书以证明其将在未来 5 年内投资不少于 4 亿美元。

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Summary Tables

### Expired, Repealed, and Archived North Carolina Incentives and Laws

The following is a list of expired, repealed, and archived incentives, laws, regulations, funding opportunities, or other initiatives related to alternative fuels and vehicles, advanced technologies, or air quality.

#### Idle Reduction Technology Rebates

Expired: 09/30/2016

The North Carolina Department of Environment and Natural Resources (NCDENR) offers rebates of up to \$2,500 for approved idle reduction technologies through the Idle Reduction Devices Rebate Program. Eligible technologies must be purchased after January 1, 2009, and approved by the U.S. Environmental Protection Agency or California Air Resources Board. Businesses may receive a maximum of six rebates, and NCDENR gives priority to individuals or businesses that have not previously received a rebate. Additional restrictions apply. Rebates will be available until September 30, 2014, or until funding is exhausted. For more information, including remaining funds, see the NCDENR Idle Reduction Devices Rebate Program website.

#### Alternative Fuels Feasibility Study

Archived: 09/30/2015

The North Carolina State Energy Office, Department of Administration, Department of Public Instruction, and Department of Transportation established an interagency task force to study the feasibility of increased alternative fuel use in state vehicles. The task force was required to:

- Perform a cost-benefit analysis on each alternative fuel to identify the fuel or fuel mix that would be the most cost-effective for each type of vehicle used by each agency;
- Evaluate the cost of alternative fuel vehicles (AFVs), including the purchase price, operation and maintenance costs, and associated fueling infrastructure costs;
- Identify opportunities for the use of existing commercial or public fueling infrastructure for alternative fueling and explore opportunities to leverage state funds with other public or private funds to develop new fueling infrastructure; and
- Make recommendations on which fuel or fuel mix and types of AFVs would be appropriate for each agency.

The State Energy Office published an Alternative Fuels Feasibility Study on December 1, 2012. (Reference House Bill 177, 2012)

#### Biodiesel Production Excise Tax Credit

Expired: 01/01/2014

A biodiesel producer that produces at least 100,000 gallons of biodiesel during the taxable year is allowed a credit equal to the per gallon

- Identify opportunities for the use of existing commercial or public fueling infrastructure for alternative fueling and explore opportunities to leverage state funds with other public or private funds to develop new fueling infrastructure; and
- Make recommendations on which fuel or fuel mix and types of AFVs would be appropriate for each agency.

The State Energy Office published an Alternative Fuels Feasibility Study on December 1, 2012. (Reference House Bill 177, 2012)

### **Biodiesel Production Excise Tax Credit**

*Expired: 03/03/2014*

A biodiesel producer that produces at least 100,000 gallons of biodiesel during the taxable year is allowed a credit equal to the per gallon excise tax the producer paid in accordance with the motor fuel excise tax rate. The credit only applies to tax paid on the biodiesel portion of the fuel blend and the credit may not exceed \$500,000. This tax credit is effective until January 1, 2014. (Reference North Carolina General Statutes 105-129.15F)

### **Biofuel Fueling Infrastructure Tax Credit**

*Expired: 03/03/2014*

A taxpayer who constructs a qualified fueling facility that dispenses biodiesel, ethanol, or gasoline blends consisting of at least 70% ethanol (E70) is eligible for a tax credit equal to 15% of the cost of constructing and installing the dispensing infrastructure that is directly and exclusively used for dispensing or storing the fuel, including pumps, storage tanks, and related equipment. The taxpayer must take the credit in three equal annual installments beginning with the taxable year in which the facility is placed into service. This tax credit does not apply to infrastructure placed into service on or after January 1, 2014. (Reference North Carolina General Statutes 105-129.15D(a))

### **Biofuel Production Facility Tax Credit**

*Expired: 03/03/2014*

A taxpayer who processes biodiesel, ethanol, or gasoline blends consisting of at least 70% ethanol (E70) is eligible for a tax credit equal to 25% of the cost of constructing and equipping the processing facility. The taxpayer must take the credit in seven equal annual installments beginning with the taxable year in which the facility is placed into service. This tax credit does not apply to infrastructure placed into service on or after January 1, 2014. (Reference North Carolina General Statutes 105-129.16D)

### **Renewable Fuel Production Facility Tax Credit**

*Expired: 03/03/2014*

A taxpayer that constructs and places into service three or more commercial facilities for processing biodiesel, ethanol, or gasoline blends consisting of at least 70% ethanol (E70) in North Carolina and invests at least \$400 million in the facilities may be eligible for a credit equal to 35% of the cost of constructing and equipping the facilities. To claim the credit, the taxpayer must obtain a written determination from the North Carolina Department of Commerce that the taxpayer is expected to invest at least \$400 million in three or more facilities within a five-year period. This tax credit does not apply to facilities placed into service on or after January 1, 2014. (Reference North Carolina General Statutes 105-129.16D(b))

### **Biofuels Commercialization Grants**

*Expired: 10/01/2013*

The Biofuels Center of North Carolina (Center) is a private, nonprofit corporation the Legislature funds to implement the goal that by 2017, 10% of liquid fuels sold in North Carolina will come from biofuels grown and produced within the state. The Center awards funds to academic institutions, economic development organizations, nonprofit corporations, and other entities through an annual competitive awards process. Grants and contracts are designed to identify and bridge gaps in knowledge and information, speed up the development of technology, and create a seamless continuum between academia and transportation state.

北卡罗来纳州法典（节选）

**§ 105-129.16D 建设可再生燃料设备的税收减免（在 2011 年 1 月 1 日之后投入使用的生产装置不适用）**

(a) 分销环节税收减免。.....

(b) 生产环节的税收减免。

(b1) 可选择性生产环节的税收减免。根据本部分第 (b) 款的税收减免规定，纳税人在本州建有三个或三个以上生产可再生燃料的工厂，并且投资额超过 4 亿美元，就有资格获得 35% 的生产装置建设成本的税收减免额。为了获得税收减免，纳税人应当从商务部长处获得书面决定，以证明其 5 年内建有三个或三个以上工厂，并且投资额超过 4 亿美元。税收减免额自生产装置投入使用的当年起连续 7 个纳税年进行分摊。

(c) 禁止获得双重税收减免。.....

(d) 日落：本部分的规定对于在 2011 年 1 月 1 日之后投入使用的生产装置不适用。

**§ 105-129.16D. (Repealed effective for facilities placed in service on or after January 1, 2011) Credit for constructing renewable fuel facilities.**

(a) **Dispensing Credit.** – A taxpayer that constructs and installs and places in service in this State a qualified commercial facility for dispensing renewable fuel is allowed a credit equal to fifteen percent (15%) of the cost to the taxpayer of constructing and installing the part of the dispensing facility, including pumps, storage tanks, and related equipment, that is directly and exclusively used for dispensing or storing renewable fuel. A facility is qualified if the equipment used to store or dispense renewable fuel is labeled for this purpose and clearly identified as associated with renewable fuel.

The entire credit may not be taken for the taxable year in which the facility is placed in service but must be taken in three equal annual installments beginning with the taxable year in which the facility is placed in service. If, in one of the years in which the installment of a credit accrues, the portion of the facility directly and exclusively used for dispensing or storing renewable fuel is disposed of or taken out of service, the credit expires and the taxpayer may not take any remaining installment of the credit. The taxpayer may, however, take the portion of an installment that accrued in a previous year and was carried forward to the extent permitted under G.S. 105-129.17.

(b) **Production Credit.** – A taxpayer that constructs and places in service in this State a commercial facility for processing renewable fuel is allowed a credit equal to twenty-five percent (25%) of the cost to the taxpayer of constructing and equipping the facility. The entire credit may not be taken for the taxable year in which the facility is placed in service but must be taken in seven equal annual installments beginning with the taxable year in which the facility is placed in service. If, in one of the years in which the installment of a credit accrues, the facility with respect to which the credit was claimed is disposed of or taken out of service, the credit expires and the taxpayer may not take any remaining installment of the credit. The taxpayer may, however, take the portion of an installment that accrued in a previous year and was carried forward to the extent permitted under G.S. 105-129.17.

(b1) **Alternative Production Credit.** – In lieu of the credit allowed under subsection (b) of this section, a taxpayer that constructs and places in service in this State three or more commercial facilities for processing renewable fuel and that invests a total amount of at least four hundred million dollars (\$400,000,000) in the facilities is allowed a credit equal to thirty-five percent (35%) of the cost to the taxpayer of constructing and equipping the facilities. In order to claim the credit, the taxpayer must obtain a written determination from the Secretary of Commerce that the taxpayer is expected to invest within a five-year period a total amount of at least four hundred million dollars (\$400,000,000) in three or more facilities. The credit must be taken in seven equal annual installments beginning with the taxable year in which the first facility is placed in service. If, in one of the years in which the installment of credit accrues, a facility with respect to which the credit was claimed is disposed of or taken

out of service and the investment requirements of this subsection are no longer satisfied, the credit expires and the taxpayer may take any remaining installment of the credit only to the extent allowed under subsection (b) of this section. The taxpayer may, however, take the portion of an installment under this subsection that accrued in a previous year and was carried forward to the extent permitted under G.S. 105-129.17. Notwithstanding the provisions of G.S. 105-129.17, a taxpayer may carry forward unused portions of the credit allowed under this subsection for the succeeding 10 years.

If a taxpayer that claimed a credit under this subsection fails to meet the requirements of this subsection but meets the requirements of subsection (b) of this section, the taxpayer forfeits the difference between the alternative credit claimed under this subsection and the credit allowed under subsection (b) of this section. A taxpayer that forfeits part of the alternative credit under this subsection is liable for the additional taxes avoided plus interest at the rate established under G.S. 105-241.1(i), computed from the date the additional taxes would have been due if the credit had not been allowed. The additional taxes and interest are due 30 days after the date the credit is forfeited. A taxpayer that fails to pay the additional taxes and interest by the due date is subject to penalties provided in G.S. 105-236.

(c) **No Double Credit.** – A taxpayer may not claim the credits allowed under subsections (b) and (b1) of this section with respect to the same facility. A taxpayer that claims any other credit allowed under this Chapter with respect to the costs of constructing and installing a facility may not take the credit allowed in this section with respect to the same costs.

(d) **Sunset.** – This section is repealed effective for facilities placed in service on or after January 1, 2011. (2004-153, s. 2; 2006-66, s. 24.7(a); 2006-259, s. 19.5(a); 2007-323, s. 31.9(a).)