

(3) 农作物保险补贴明细表

关于美国玉米保险补贴项目的说明

联邦农作物保险公司对玉米提供保险补贴。根据联邦农作物保险公司官方披露的数据，2014 农作年联邦农作物保险公司对玉米支付的补贴金额为 2,187,504,987 美元。

Federal Crop Insurance Corporation
Commodity Year Statistics for 2014
 As of: June 8, 2015
 Nationwide Summary - By Commodity

Ins Plant	Delivery	Report Lvl Type	Pol Sold	Pol Earl	Pol Indem	Units Earn Prem	Units Indem	Net Acres	Liabilities	Total Premium	Subsidy	Cost Share	State Share	Indemnity Ratio
COFFEE TREE														
TDO	RBUP	Acres	22	20	0	23	0	0	1,773,012	11,809	7,033	0	0	.00
	RCAT	Acres	7	5	0	5	0	0	11,637,053	34,206	34,206	0	0	.00
	RCAT	Acres	29	25	0	28	0	0	13,410,065	46,015	41,239	0	0	.00
	Crop Total		29	25	0	28	0	0	13,410,065	46,015	41,239	0	0	.00
CORN														
ARP	RBUP	Acres	7,494	6043	2,915	16,117	7,099	1,756,751	1,522,010,448	141,048,908	62,321,992	0	0	.67
ARPHP	RBUP	Acres	181	155	58	357	124	35,160	30,379,201	1,781,511	799,855	0	0	1.35
AYP	RBUP	Acres	1,346	1010	25	1,846	34	163,062	133,508,136	6,306,859	3,250,363	0	0	.03
	RCAT	Acres	64	47	1	68	2	23,978	9,277,396	124,229	124,229	0	0	.01
	Crop Total		9,085	7,865	2,999	18,391	7,259	1,979,849	1,695,532,181	159,183,906	66,446,380	0	0	.10
RP	RBUP	Acres	474,216	337,692	143,125	1,030,471	369,883	69,972,937	39,589,613,103	3,355,398,426	2,026,728,292	0	0	1.08
RPHPE	RBUP	Acres	4,194	3304	1,256	9,269	3,368	648,569	408,562,145	17,357,160	10,284,169	0	0	2.07
YP	RBUP	Acres	61,021	31,954	4,327	71,117	7,803	3,734,082	1,741,694,931	106,235,420	64,384,537	0	0	.64
	RCAT	Acres	21,407	10,004	544	20,718	727	2,646,388	532,778,268	19,611,760	19,611,760	0	0	.17
	Crop Total		540,838	482,954	169,446	1,122,316	411,981	12,961,777	6,784,477,708	435,947,240	236,618,218	0	0	.67
	Crop Total		569,923	390,209	162,251	1,149,963	389,040	78,981,917	43,967,823,628	3,647,864,273	2,187,504,967	0	0	1.05
COTTON														
ARP	RBUP	Acres	13	12	0	21	0	3,862	2,962,712	142,487	66,250	0	0	.00
AYP	RBUP	Acres	16	4	0	5	0	254	201,385	3,543	1,979	0	0	.00
RP	RBUP	Acres	57,437	32,259	16,653	123,795	45,368	8,313,139	3,362,289,642	649,137,634	423,119,861	0	0	1.04
RPHPE	RBUP	Acres	207	88	28	434	60	28,965	13,651,673	1,362,475	857,807	0	0	.46
YP	RBUP	Acres	17,887	7,377	1,951	22,220	3,844	1,195,031	496,448,820	62,944,202	39,685,389	0	0	.76
	RCAT	Acres	8,914	2549	146	6,650	215	817,791	171,152,627	9,140,613	9,140,613	0	0	.13
	Crop Total		26,801	9,926	2,097	28,870	4,559	2,012,822	567,803,447	72,084,815	48,836,002	0	0	.08
	Crop Total		84,474	42,289	18,788	153,125	49,487	10,359,042	4,046,706,859	722,730,954	472,881,899	0	0	1.00
COTTON EX LONG STAPLE														
APH	RBUP	Acres	936	477	302	1,067	540	223,393	227,291,152	32,588,096	18,037,304	0	0	2.77

(4) CHS 公司介绍

翻译: CHS 公司网页翻译

所有人和投资者

成长投资

CHS 公司是一家强大且成功运作的公司, 致力于 600000 个农场主的价值投资, 包括 77000 直接的生产所有者, 1100 家成员合作社以及本土 CHS 零售商。其他 CHS 股东包括了大约 20000 的股票持有人。

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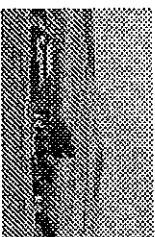
OWNERS & INVESTORS

Investing in your growth.

CHS is a strong, successful company committed to driving growth for its 600,000 farmer-owners, including 77,000 direct producer-owners, through its 1,100 member cooperatives and local CHS retail facilities. Other CHS stakeholders include an estimated 20,000 preferred stock holders.

Owner Patronage »

CHS producer owners and member-owner cooperatives share directly in the success of CHS via patronage dividends. The cooperative patronage model supports farmers and rural America by returning a proportion of the profits back. Read [more](#)





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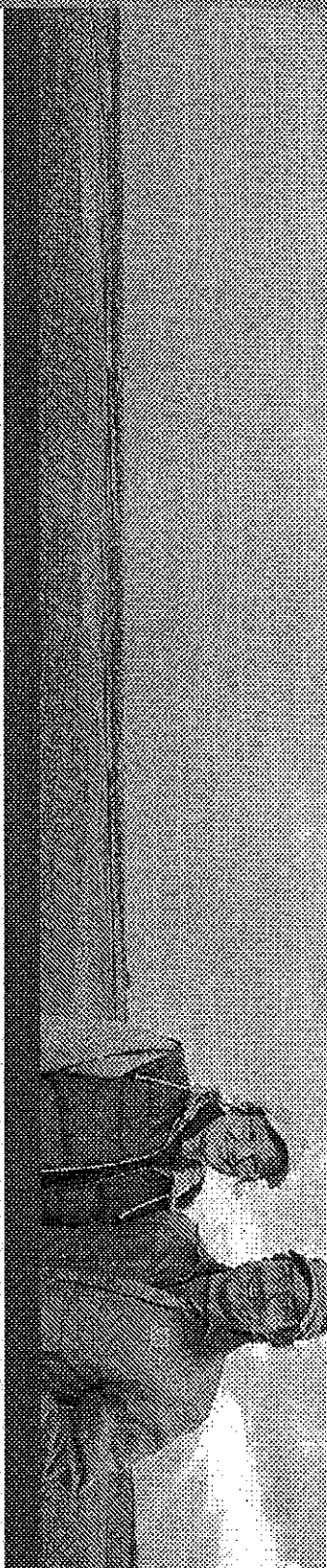
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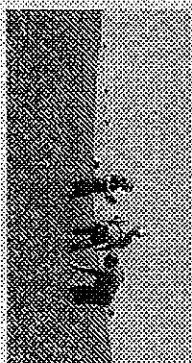
OUR COMPANY

HELPING YOU GROW.

Building success through a strong cooperative system.

Every day, CHS strives to grow opportunities for our cooperative and producer owners, as well as our energy, grains and food customers. Founded in 1929, CHS is a diversified farmer-owned Fortune 100 company that employs more than 11,000 people in 25 countries.

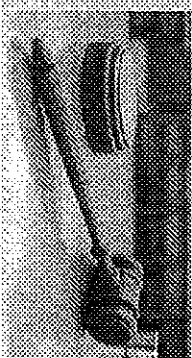
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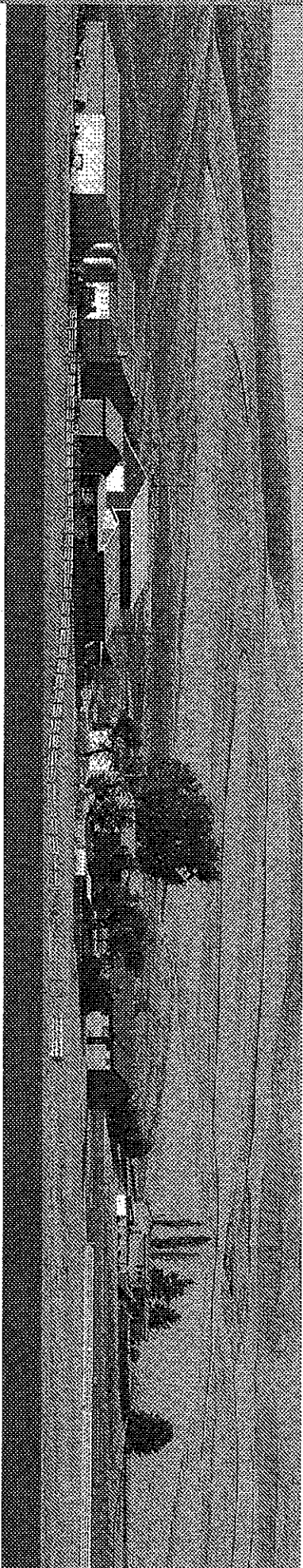


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Governance & Compliance





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OWNER PATRONAGE

CHS shares its economic success with its cooperative- and producer-owners by returning cash in the form of patronage and equity redemptions that helps them grow and contributes to vital rural communities. Cash distributions highlight the value the cooperative business model delivers to its stakeholders. Since fiscal 2010, CHS has returned more than \$2.5 billion in cash to its owners.

- 2015 - \$518 million
- 2014 - \$637 million includes \$200 million in equity retired with preferred stock
- 2013 - \$599 million
- 2012 - \$431 million
- 2011 - \$227 million
- 2010 - \$237 million includes \$37 million in equity retired with preferred stock

Learn more about how we're sharing the 2015 CHS cash return story through the following news releases and billboard examples.

[2015 Cash Patronage](#)

(5) 美国玉米产量统计表

美国玉米供需数据

Table 4--Corn: Supply and disappearance (million bushels)

Mkt year and qtr 1/		Supply					Disappearance					Ending stocks
		Beginning stocks	Production	Imports	Total supply 2/	Domestic use			Exports	Total disappearance 2/		
						Food, alcohol, and industrial use	Seed use	Feed and residual use			Total domestic use 2/	
2009/10	Q1 Sep-Nov	1,673	13,067	0.98	14,741	1,382		1,990	3,372	467	3,839	10,902
	Q2 Dec-Feb	10,902		1.32	10,904	1,447		1,341	2,788	422	3,210	7,694
	Q3 Mar-May	7,694		3.13	7,697	1,543	21.68	1,273	2,838	549	3,387	4,310
	Q4 Jun-Aug	4,310		2.91	4,313	1,566	0.65	496	2,063	542	2,605	1,708
	MY Sep-Aug	1,673	13,067	8.34	14,749	5,939	22.34	5,101	11,062	1,979	13,041	1,708
2010/11	Q1 Sep-Nov	1,708	12,425	5.32	14,138	1,582		2,047	3,630	452	4,082	10,057
	Q2 Dec-Feb	10,057		8.46	10,065	1,577		1,562	3,139	403	3,542	6,523
	Q3 Mar-May	6,523		10.38	6,534	1,618	20.24	715	2,353	510	2,863	3,670
	Q4 Jun-Aug	3,670		3.50	3,674	1,625	2.76	452	2,080	466	2,546	1,128
	MY Sep-Aug	1,708	12,425	27.67	14,161	6,403	23.00	4,777	11,202	1,831	13,033	1,128
2011/12	Q1 Sep-Nov	1,128	12,314	4.06	13,446	1,611		1,782	3,393	406	3,799	9,647
	Q2 Dec-Feb	9,647		3.93	9,651	1,637		1,546	3,183	444	3,627	6,023
	Q3 Mar-May	6,023		10.67	6,034	1,602	23.57	862	2,488	398	2,886	3,148
	Q4 Jun-Aug	3,148		10.71	3,159	1,550	0.96	328	1,879	291	2,170	989
	MY Sep-Aug	1,128	12,314	29.37	13,471	6,400	24.53	4,519	10,943	1,539	12,482	989
2012/13	Q1 Sep-Nov	989	10,755	34.79	11,779	1,466		2,060	3,525	221	3,746	8,033
	Q2 Dec-Feb	8,033		45.43	8,078	1,430		1,087	2,517	161	2,678	5,400
	Q3 Mar-May	5,400		40.18	5,440	1,545	22.37	921	2,488	186	2,674	2,766
	Q4 Jun-Aug	2,766		39.55	2,806	1,573	2.22	247	1,822	162	1,985	821
	MY Sep-Aug	989	10,755	159.95	11,904	6,013	24.58	4,315	10,353	730	11,083	821
2013/14	Q1 Sep-Nov	821	13,829	14.53	14,665	1,550		2,312	3,862	350	4,212	10,453
	Q2 Dec-Feb	10,453		6.57	10,459	1,607		1,454	3,061	390	3,451	7,008
	Q3 Mar-May	7,008		8.58	7,017	1,646	21.71	861	2,529	636	3,165	3,852
	Q4 Jun-Aug	3,852		6.12	3,858	1,677	1.22	403	2,081	544	2,626	1,232
	MY Sep-Aug	821	13,829	35.79	14,686	6,481	22.93	5,030	11,534	1,920	13,454	1,232
2014/15	Q1 Sep-Nov	1,232	14,216	5.00	15,452	1,610		2,230	3,840	401	4,241	11,211
	Q2 Dec-Feb	11,211		5.91	11,217	1,623		1,440	3,063	404	3,467	7,750
	Q3 Mar-May	7,750		9.97	7,760	1,642	21.42	1,114	2,777	536	3,313	4,447
	MY Sep-Aug	1,232	14,216	30.00	15,477	6,532	22.52	5,300	11,855	1,850	13,705	1,772
2015/16	MY Sep-Aug	1,772	13,686	30.00	15,488	6,602	22.90	5,300	11,925	1,850	13,775	1,713

1/ September-August. Latest data may be preliminary or projected.

2/ Total may not add due to rounding.

Source: USDA, World Agricultural Outlook Board, World Agricultural Supply and Demand Estimates and supporting materials.

1蒲式耳 = 0.0254吨

Date run: 8/13/2015

2014年产量玉米产量折合 361,074,512.80吨

(6) 联邦附加增值生产者资助项目介绍

附加增值生产者资助

附加增值生产者资助致力于帮助农业生产者进入或扩大附加增值经营活动,包括农产品的创新利用,比如生物燃料生产。合格的生产者包括独立的生产者、农业生产者组织、农场主或牧场主合作社以及生产者控股的商业企业。申请人可以申请规划资助或者运营资助,但只能选择其一。除此之外,对于生产者控股的商业企业,资助不得超过项目资金的 10%。资助将给予具有经济效益和可持续发展的项目。如要获得更多信息,请见 VAPG 网站或者联系农村发展办公室。该项目的有效期至 2018 年,在此之后是否继续有限由国会决定。(来源 HR 2642, 2014 第 6203 章以及美国法典 第 1632a 条)。

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Summary Tables

Value-Added Producer Grants (VAPG)

Value-Added Producer Grants (VAPG) are available to help independent agricultural producers enter into or expand value-added activities, including innovative uses of agricultural projects, such as biofuels production. Eligible applicants include independent producers, farmer and rancher cooperatives, agricultural producer groups, and majority-controlled producer-based business ventures. Participants may apply for either a planning grant or a working capital grant, but not both. In addition, no more than 10% of program funds may be awarded to majority-controlled producer-based business ventures. Grants are awarded to projects determined to be economically viable and sustainable. For more information about grant eligibility, see the VAPG website and contact the appropriate State Rural Development Office. This program is funded through fiscal year 2018 (reauthorized February 2014), but is subject to congressional appropriations thereafter. (Reference H.R. 2642, 2014, Section 6203, and 7 U.S. Code 1632a)

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附加增值生产者资助

项目 101

什么是附加增值生产者资助？

附加增值生产者资助致力于帮助农业生产者进入附加增值经营活动，前提是生物附加增值产品的产品加工或市场开拓有关。创新产品、创造和扩大市场机会、以及增加生产者财政收入是项目的目的。您可以享有优先权，如果您是刚刚开始农场主或牧场主，社会状况不利的农场主或牧场主、小型或中型的家庭农场主或牧场主，农场主或牧场主合作社、或者致力于中期价值链。资助在全国范围内开展。每年，在联邦公告发布或者 Grant.gov 网站发布信息之后，生产者可以提出申请。

项目资助总额：3000 万美元

最高补贴额：规划资助为 7.5 万美元，运营资助为 25 万美元

资助要求：不超过所有项目成本的 50%。

谁可以申请附加增值生产者资助？

独立的生产者、农业生产者组织、农场主或牧场主合作社以及生产者控股的商业企业。

附加增值生产者资助如何使用？

资助可以用于规划活动或营运费用，但必须与增值产品相关的生产和市场开拓有关。规划活动包括可行性研究和制作商业规划。运营费用包括：

- 加工成本
- 市场开拓和广告费用
- 仓储和工资费用

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Value Added Producer Grants Program 101

Program Status: Closed

Application Deadline: Paper Application Postmark: July 7, 2015 | Electronic via Grants.gov: July 2, 2015

Notice of Solicitation of Application (pdf) | Posted: May 8, 2015

What does this program do?

The VAPG program helps agricultural producers enter into value-added activities related to the processing and/or marketing of bio-based, value-added products. Generating new products, creating and expanding marketing opportunities, and increasing producer income are the goals of this program. You may receive priority if you are a beginning farmer or rancher, a socially-disadvantaged farmer or rancher, a small or medium-sized farm or ranch structured as a family farm, a farmer or rancher cooperative, or are proposing a mid-tier value chain. Grants are awarded through a national competition. Each fiscal year, applications are requested through a notice published in the Federal Register and through an announcement posted on Grants.gov.

Program Funding: \$30 million

Maximum Grant Amount: \$75,000 for planning grants; \$250,000 for working capital grants

Matching Funds Requirements: 50% of total project costs

Who may apply for this program?

Independent producers, agricultural producer groups, farmer or rancher cooperatives, and majority-controlled producer-based business ventures are eligible to apply for this program.

How may funds be used?

Grant and matching funds can be used for planning activities or for working capital expenses related to producing and marketing a value-added agricultural product. Examples of planning activities include conducting feasibility studies and developing business plans for processing and marketing the proposed value-added product. Examples of working capital expenses include:

- Processing costs
- Marketing and advertising expenses
- Some inventory and salary expenses

How do I get started?

Before you apply:

- Request a Data Universal Number System (DUNS) number if your organization doesn't already have one. It should not take more than a few business days to get your number. However, you should plan on requesting it at least a month before the application deadline because you will need that number for the next pre-application step (see below).
- Register your organization with the System for Award Management (SAM) if you aren't already registered. The registration is free, but you need to complete several steps. It's a good idea to start the registration process at least a month before any application deadline. Before you start the registration process, we suggest reading through the HELP materials available on the SAM website. Then, you will need to create an account. After you create your account by setting up a user ID and password, you can register your organization. Remember, you will need your DUNS number to complete your registration. Also, make a note of your CAGE

code and expiration date because you will need those for your application.

Additional requirements:

You need to read the Federal Register notice for the details on what is needed for an application. Make sure you start putting together the required information at least a month before the application deadline because you may need to provide letters of commitment or support from other organizations, a work plan and budget, and other information that will take you some time to look up or write. You may also need to fill out required forms. You can get copies of those forms from your nearest Rural Development Office. Below are links to optional forms that may assist you in developing your application.

Who can answer questions?

If you have questions, you can contact your nearest Rural Development Office.

Will I need to Send Any Reports if I Receive a Grant?

If you receive a grant, you will need to send regular financial and performance reports. Your grant agreement will tell you how often you need to send the reports, what forms you need to use, and what information you need to put in the reports.

Where can I get more information?

In addition to many Federal regulations, the VAPG program has a regulation that is just for this program. It contains details about the program purpose, what you can and cannot do with grant money, application requirements, and information about how applications will be selected for funding. Remember that you need to read the Federal Register notice to get all the details about how to apply, but the program regulation also has useful information that you will need before applying for a grant.

NOTE: Because citations and other information may be subject to change please always consult the program instructions listed in the section above titled "What Law Governs this Program?" You may also contact your local office for assistance.

Program Fact Sheet

Forms & Resources

NOTE: If state specific forms are not shown above, please refer to the application materials listed below to start the process of applying. Please ensure that your state is selected in the dropdown menu above to find the State Office contact information for this program and speak to a Business Programs Specialist before attempting to fill out any forms or applications. This will save you valuable time in the process.

Preliminary Actions Required

To complete an application for this program, you must be pre-registered with the System for Award Management (SAM) and also have a Data Universal Number System (DUNS) number. Neither of these applications cost money, but they can take time so be sure to get this taken care of right away. If you are already registered with these systems, you do not need to do it again.

Application Toolkits

FY2015 VAPG Application Toolkit for Planning Grants (docx)

FY2015 VAPG Application Toolkit for Working Capital Grants (docx)

Information sheets:

VAPG Program Information General (pdf)

(7) 联邦乙醇税收减免项目介绍

联邦燃料乙醇税收减免项目（Volumetric Ethanol Excise Tax Credit, VEETC）

在国税局（IRS）登记注册的乙醇混合商有资格申请联邦税收减免，按与汽油混合的乙醇产量计算，每加仑可以享受 0.45 美元的税减免。只有生产、销售并使用混合汽油的生产商才有资格享受税收减免。税收减免应当用于抵扣混合燃油的税收应缴款。超出部分的税收减免可以向国税局申请现金支付。税收减免 2011 年 12 月 31 日失效。

Expired, Repealed, and Archived 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.

Alternative Fuel Excise Tax Credit

替代燃油消费税减免 X

Expired: 12/31/2014

NOTE: This incentive originally expired on December 31, 2013, but was retroactively extended through December 31, 2014 by Public Law 113-295.

A tax incentive is available for alternative fuel that is sold for use or used as a fuel to operate a motor vehicle. A tax credit in the amount of \$0.50 per gallon is available for the following alternative fuels: compressed natural gas (based on 121 cubic feet), liquefied natural gas, liquefied petroleum gas, P-Series fuel, liquid fuel derived from coal through the Fischer-Tropsch process, and compressed or liquefied gas derived from biomass. For an entity to be eligible to claim the credit they must be liable for reporting and paying the federal excise tax on the sale or use of the fuel in a motor vehicle. Tax exempt entities such as state and local governments that dispense qualified fuel from an on-site fueling station for use in vehicles qualify for the incentive. Eligible entities must be registered with the Internal Revenue Service (IRS). The incentive must first be taken as a credit against the entity's alternative fuel tax liability; any excess over this fuel tax liability may be claimed as a direct payment from the IRS. The tax credit is not allowed if an incentive for the same alternative fuel is also determined under the rules for the ethanol or biodiesel tax credits. This tax credit is applicable to fuel sold or used between January 1, 2005, and December 31, 2014. For more information about claiming the credit, see IRS Publication 510, IRS Forms 637, 720, 4136, and 8849, and IRS Notice 2015-56 (August 2015), which are available on the IRS Forms and Publications website. (Reference Public Laws 112-240 and 113-29, and 26 U.S. Code 6426)

Alternative Fuel Infrastructure Tax Credit

Expired: 12/31/2014

NOTE: This incentive originally expired on December 31, 2013, but was retroactively extended through December 31, 2014 by Public Law 113-295.

Fueling equipment for natural gas, liquefied petroleum gas (propane), electricity, E85, or diesel fuel blends containing a minimum of 20% biodiesel installed between January 1, 2006, and December 31, 2013, is eligible for a tax credit of 30% of the cost, not to exceed \$30,000. Permitting and inspection fees are not included in covered expenses. Fueling station owners who install qualified equipment at multiple sites are allowed to use the credit towards each location. Consumers who purchased qualified residential fueling equipment prior to December 31, 2014, may receive a tax credit of up to \$1,000. Unused credits that qualify as general business tax credits, as defined by the Internal Revenue Service (IRS), may be carried backward one year and carried forward 20 years. For more information about claiming the credit, see IRS Form 8911, which is available on the IRS Forms and Publications website. (Reference Public Laws 112-240 and 113-295, 26 U.S. Code 30C and 38, and IRS Notice 2007-43)

Alternative Fuel Mixture Excise Tax Credit

Expired: 12/31/2014

NOTE: This incentive originally expired on December 31, 2013, but was retroactively extended through December 31, 2014 by Public Law 113-295.

An alternative fuel blender that is registered with the Internal Revenue Service (IRS) may be eligible for a tax incentive in the sale or use of the alternative fuel blend (mixture) for use as a fuel in the blender's trade or business. The credit is in the amount of \$0.50 per gallon of alternative fuel used to produce a mixture containing at least 0.1% gasoline, diesel, or kerosene. Qualified alternative fuels are: compressed natural gas (based on 121 cubic feet), liquefied natural gas, liquefied petroleum gas, P-Series fuel, liquid fuel derived from coal through the Fischer-Tropsch process, and compressed or liquefied gas derived from biomass. The incentive must first be taken as a credit against the blender's alternative fuel tax liability; any excess over this fuel tax liability may be claimed as a direct payment from the IRS. The tax credit is not allowed if an incentive for the same alternative fuel is also determined under the rules for the ethanol or biodiesel tax credits. This tax credit is applicable to fuel sold or used between January 1, 2005,

against the producer's income tax liability. This tax credit expired December 31, 2011. For more information, see IRS Publication 510 and IRS Forms 637 and 8864, which are available via the IRS website. (Reference Public Law 111-312, Section 701; and 26 U.S. Code 40A)

Small Ethanol Producer Tax Credit ✓

Expired: 12/31/2011

A small ethanol producer that is registered with the Internal Revenue Service (IRS) may be eligible for a tax incentive in the amount of \$0.10 per gallon of ethanol that is: sold and used by the purchaser in the purchaser's trade or business to produce an ethanol fuel mixture; sold and used by the purchaser as a fuel in a trade or business; sold at retail for use as a motor vehicle fuel; used by the producer in a trade or business to produce an ethanol fuel mixture; or used by the producer as a fuel in a trade or business. A small producer is one that has, at all times during the tax year, not more than 60 million gallons of productive capacity of any type of alcohol. The incentive applies only to the first 15 million gallons of ethanol produced in a tax year and is allowed as a credit against the producer's income tax liability. This tax credit expired December 31, 2011. For more information, see IRS Publication 510 and IRS Forms 637 and 6478, which are available via the IRS website. (Reference Public Law 111-312, Section 708; and 26 U.S. Code 40)

Volumetric Ethanol Excise Tax Credit (VEETC) ✗ ✓

Expired: 12/31/2011

An ethanol blender that is registered with the Internal Revenue Service (IRS) may be eligible for a tax incentive in the amount of \$0.45 per gallon of pure ethanol (minimum 190 proof) blended with gasoline. Only entities that have produced and sold or used the qualified mixture as a fuel in their trade or business are eligible for the tax credit. The incentive must first be taken as a credit against the blender's fuel tax liability; any excess over this tax liability may be claimed as a direct payment from the IRS. This tax credit expired December 31, 2011. For more information, see IRS Publication 510 and IRS Forms 637, 720, 4136, 6478, and 8849, which are available via the IRS website. (Reference Public Law 111-312, Section 708; and 26 U.S. Code 6426)

Clean Fuel Fleet Program (CFFP) ✗

Archived: 12/31/2011

The CFFP was implemented under the Clean Air Act Amendments of 1990 and applies to fleets in ozone nonattainment areas. The CFFP requires that a percentage of new cars, and light- and medium-duty trucks purchased by certain fleets meet lower hydrocarbon and nitrogen oxide emission standards. Individual states must ensure that appropriate fuels are available for operating these clean-fueled fleet vehicles. (Reference 42 U.S. Code 586)

Light-Duty Hybrid Electric Vehicle (HEV) and Advanced Lean Burn Vehicle Tax Credit ✗

Expired: 12/31/2010

A tax credit is available for qualified light-duty HEVs and advanced lean burn technology vehicles placed into service after December 31, 2005. The Internal Revenue Service (IRS) must first acknowledge the manufacturers' certifications of qualified vehicles and credit amounts, which are determined using a formula that accounts for improved fuel economy and lifetime fuel savings potential. The credit begins to phase out in the second quarter following the calendar quarter in which at least 60,000 of a manufacturer's qualifying HEVs and/or lean burn passenger automobiles and light trucks have been sold. See the IRS Qualified Hybrid Vehicles and IRS Qualified Advanced Lean Burn Technology Vehicles websites for the current list of qualified vehicles, credits, phase-out schedules, and required forms. This tax credit expires December 31, 2010. (Reference 26 U.S. Code 30B)

Qualified Alternative Fuel Motor Vehicle (QAFMV) Tax Credit ✗

Expired: 12/31/2010

A tax credit is available toward the purchase of QAFMVs, which may be either new, original equipment manufacturer vehicles or vehicles that have been repowered by an aftermarket conversion company to operate on an alternative fuel. Qualifying alternative fuels are those powered by natural gas, liquefied petroleum gas, hydrogen, and fuel containing at least 85% methanol. The vehicle must be placed into service as an alternative fuel vehicle on or after January 1, 2006. Unused credits that qualify as general business tax credits, as defined by the IRS, may be carried backward one year and carried forward 20 years. Vehicle manufacturers must follow the procedures as published in Notice 2006-54 in order to certify to the Internal Revenue Service (IRS) that a vehicle meets the requirements to

● 2004 年工作岗位创建法节选

2004 年工作岗位创建法节选

第一部分 标题

- (a) 标题 - 本法案应当被援引为“2004 年美国工作岗位创建法”
- (b) 1986 年法案的修订。除非法律另有规定, 当本法案对相关条款作出修订或飞出, 有关条款的出处均来自于 1986 年国内财税法的规定;
- (c) 目录:

第一节 相关条款的废除

第二节 税收减免政策

第三节 对农业和小企业的税收减免

第一小节 乙醇税收减免

第 301 条 乙醇和生物柴油消费税减免和乙醇所得税减免的延续

.....

以下为条文的节选翻译

第三节 对农业和小企业的税收减免

第一小节 乙醇税收减免

第 301 条 乙醇和生物柴油消费税减免和乙醇所得税减免的延续

- (a) 总则。第 6 章 B 分账应当第 6425 节部分插入以下条款:

第 6426 条 (a) 税收减免 - 根据第 4081 条的规定可以进行税收减免, 减免额等于:

- (1) 混合燃料乙醇的税收减免, 加上

- (2) 混合生物柴油的税收减免。

- (b) 混合燃料乙醇的税收减免

(1) 总则 - 基于本章节的目的, 混合燃料乙醇的税收减免是指在混合燃料乙醇生产过程中, 根据补贴基数, 对混合的乙醇重量给予的税收减免。

- (2) 补贴金额 - 基于本章节的目的

(A) 总则 - 除 B 小段规定以外, 补贴金额为 51 美分。

(B) 不含乙醇混合燃油 - 如酒精混合燃油中的酒精不含有乙醇, 则补贴金额为 60 美分。

(3) 酒精燃油混合物 - 基于本章节的目的, 酒精燃油混合物是指酒精和下列应交税燃油的混合物:

- (A) 纳税人生产和销售的燃油; 或者

- (B) 纳税人生产和销售的其他混合物

.....

- (4) 其他定义 - 基于本章节的目的

- (A) 酒精 - 包括甲醇和乙醇, 但是不包括:

- (i) 从石油、天然气、煤炭中提炼的酒精, 或者

- (ii) 酒精纯度在登记 190 以下

- (B) 须纳税的燃料

- (5) 期限 - 本章节的有效期限截止 2010 年 12 月 31 日。

工作崗位創立法

1 SECTION 1. SHORT TITLE; ETC.

2 (a) SHORT TITLE.—This Act may be cited as the

3 "American Jobs Creation Act of 2004".

4 (b) AMENDMENT OF 1986 CODE.—Except as other-
5 wise expressly provided, whenever in this Act an amend-
6 ment or repeal is expressed in terms of an amendment
7 to, or repeal of, a section or other provision, the reference
8 shall be considered to be made to a section or other provi-
9 sion of the Internal Revenue Code of 1986.

10 (c) TABLE OF CONTENTS.—The table of contents of
11 this Act is as follows:

TITLE I—PROVISIONS RELATING TO REPEAL OF EXCLUSION FOR
EXTRATERRITORIAL INCOME

Sec. 101. Repeal of exclusion for extraterritorial income.

Sec. 102. Deduction relating to income attributable to domestic production ac-
tivities.

TITLE II—BUSINESS TAX INCENTIVES

Subtitle A—Small Business Expensing

Sec. 201. 2-year extension of increased expensing for small business.

Subtitle B—Depreciation

Sec. 211. Recovery period for depreciation of certain leasehold improvements
and restaurant property.

Subtitle C—Community Revitalization

Sec. 221. Modification of targeted areas and low-income communities for new
markets tax credit.

Sec. 222. Expansion of designated renewal community area based on 2000 cen-
sus data.

Sec. 223. Modification of income requirement for census tracts within high mi-
gration rural counties.

Subtitle D—S Corporation Reform and Simplification

Sec. 231. Members of family treated as 1 shareholder.

Sec. 232. Increase in number of eligible shareholders to 100.

Sec. 233. Expansion of bank S corporation eligible shareholders to include
IRAs.

- Sec. 234. Disregard of unexercised powers of appointment in determining potential current beneficiaries of ESBT.
- Sec. 235. Transfer of suspended losses incident to divorce, etc.
- Sec. 236. Use of passive activity loss and at-risk amounts by qualified subchapter S trust income beneficiaries.
- Sec. 237. Exclusion of investment securities income from passive income test for bank S corporations.
- Sec. 238. Relief from inadvertently invalid qualified subchapter S subsidiary elections and terminations.
- Sec. 239. Information returns for qualified subchapter S subsidiaries.
- Sec. 240. Repayment of loans for qualifying employer securities.

Subtitle E—Other Business Incentives

- Sec. 241. Phaseout of 4.3-cent motor fuel excise taxes on railroads and inland waterway transportation which remain in general fund.
- Sec. 242. Modification of application of income forecast method of depreciation.
- Sec. 243. Improvements related to real estate investment trusts.
- Sec. 244. Special rules for certain film and television productions.
- Sec. 245. Credit for maintenance of railroad track.
- Sec. 246. Suspension of occupational taxes relating to distilled spirits, wine, and beer.
- Sec. 247. Modification of unrelated business income limitation on investment in certain small business investment companies.
- Sec. 248. Election to determine corporate tax on certain international shipping activities using per ton rate.

Subtitle F—Stock Options and Employee Stock Purchase Plan Stock Options

- Sec. 251. Exclusion of incentive stock options and employee stock purchase plan stock options from wages.

TITLE III—TAX RELIEF FOR AGRICULTURE AND SMALL MANUFACTURERS

Subtitle A—Volumetric Ethanol Excise Tax Credit

- Sec. 301. Alcohol and biodiesel excise tax credit and extension of alcohol fuels income tax credit.
- Sec. 302. Biodiesel income tax credit.
- Sec. 303. Information reporting for persons claiming certain tax benefits.

Subtitle B—Agricultural Incentives

- Sec. 311. Special rules for livestock sold on account of weather-related conditions.
- Sec. 312. Payment of dividends on stock of cooperatives without reducing patronage dividends.
- Sec. 313. Apportionment of small ethanol producer credit.
- Sec. 314. Coordinate farmers and fishermen income averaging and the alternative minimum tax.
- Sec. 315. Capital gain treatment under section 631(b) to apply to outright sales by landowners.
- Sec. 316. Modification to cooperative marketing rules to include value added processing involving animals.
- Sec. 317. Extension of declaratory judgment procedures to farmers' cooperative organizations.

1 **TITLE III—TAX RELIEF FOR AG-**
2 **RICULTURE AND SMALL MAN-**
3 **UFACTURERS**

4 **Subtitle A—Volumetric Ethanol**
5 **Excise Tax Credit**

6 **SEC. 301. ALCOHOL AND BIODIESEL EXCISE TAX CREDIT**
7 **AND EXTENSION OF ALCOHOL FUELS IN-**
8 **COME TAX CREDIT.**

9 (a) IN GENERAL.—Subchapter B of chapter 65 (re-
10 lating to rules of special application) is amended by insert-
11 ing after section 6425 the following new section:

12 **“SEC. 6426. CREDIT FOR ALCOHOL FUEL AND BIODIESEL**
13 **MIXTURES.**

14 **“(a) ALLOWANCE OF CREDITS.—**There shall be al-
15 lowed as a credit against the tax imposed by section 4081
16 an amount equal to the sum of—

17 **“(1) the alcohol fuel mixture credit, plus**

18 **“(2) the biodiesel mixture credit.**

19 **“(b) ALCOHOL FUEL MIXTURE CREDIT.—**

20 **“(1) IN GENERAL.—**For purposes of this sec-
21 tion, the alcohol fuel mixture credit is the product
22 of the applicable amount and the number of gallons
23 of alcohol used by the taxpayer in producing any al-
24 cohol fuel mixture for sale or use in a trade or busi-
25 ness of the taxpayer.

1 “(2) APPLICABLE AMOUNT.—For purposes of
2 this subsection—

3 “(A) IN GENERAL.—Except as provided in
4 subparagraph (B), the applicable amount is 51
5 cents.

6 “(B) MIXTURES NOT CONTAINING ETH-
7 ANOL.—In the case of an alcohol fuel mixture
8 in which none of the alcohol consists of ethanol,
9 the applicable amount is 60 cents.

10 “(3) ALCOHOL FUEL MIXTURE.—For purposes
11 of this subsection, the term ‘alcohol fuel mixture’
12 means a mixture of alcohol and a taxable fuel
13 which—

14 “(A) is sold by the taxpayer producing
15 such mixture to any person for use as a fuel,
16 or

17 “(B) is used as a fuel by the taxpayer pro-
18 ducing such mixture.

19 For purposes of subparagraph (A), a mixture pro-
20 duced by any person at a refinery prior to a taxable
21 event which includes ethyl tertiary butyl ether or
22 other ethers produced from alcohol shall be treated
23 as sold at the time of its removal from the refinery
24 (and only at such time) to another person for use as
25 a fuel.

1 “(4) OTHER DEFINITIONS.—For purposes of
2 this subsection—

3 “(A) ALCOHOL.—The term ‘alcohol’ in-
4 cludes methanol and ethanol but does not
5 include—

6 “(i) alcohol produced from petroleum,
7 natural gas, or coal (including peat), or

8 “(ii) alcohol with a proof of less than
9 190 (determined without regard to any
10 added denaturants).

11 Such term also includes an alcohol gallon equiv-
12 alent of ethyl tertiary butyl ether or other
13 ethers produced from such alcohol.

14 “(B) TAXABLE FUEL.—The term ‘taxable
15 fuel’ has the meaning given such term by sec-
16 tion 4083(a)(1).

17 “(5) TERMINATION.—This subsection shall not
18 apply to any sale, use, or removal for any period
19 after December 31, 2010.

20 “(c) BIODIESEL MIXTURE CREDIT.—

21 “(1) IN GENERAL.—For purposes of this sec-
22 tion, the biodiesel mixture credit is the product of
23 the applicable amount and the number of gallons of
24 biodiesel used by the taxpayer in producing any bio-

● 2008 年农业法节选

B 分章——税收

SEC. 15331. 乙醇税收减免条款修正

(a) 所得税减免

(1) 一般情况——第 (40) (h) 部分的表格修改为:

- (A) 第一栏删除“至 2010 年”，插入“，2006, 2007, 或者 2008”;
- (B) 删除第三行最后一句;
- (C) 添加一行作为最后一行，内容为：“2009 至 2010,0.45 美元.....0.3333 美元。”

(2) 例外——第 (40) (h) 部分增加下述新的自然段:

“(3) 年度总产量和进口量超过 75 亿加仑，才适用较低的减税额。

.....

(b) 消费税减免——

(1) 一般情况——第 6426 (b) (2) 部分 (A) 节是关于酒精混合燃料税收减免的相关规定。该部分删除原“适用的减税额为 0.51 美元”的规定，增加下述条款:

“(i) 2009 年以前，每加仑适用的减税额为 0.51 美元;”

“(ii) 2008 年之后，每加仑适用的减税额为 0.45 美元。”

(2) 例外——第 6426 (b) 部分第 (2) 小段后增加下述条款，作为一个新的段落 (C):

“(c) 年度总产量和进口量超过 75 亿加仑，才适用较低的减税额——2008 年之后，如果秘书长根据本法第 (40) (h) (3) (B) 章节的规定确定 2007 年之后混合燃料减免税，则减税额由每加仑 0.51 美元替代本部分 (A) (ii) 部分规定的每加仑 0.45 美元的减免幅度。”

(3) 一致性——第 6426 (b) (2) 部分 (A) 节的修改内容为：“删除原 (B) 节的规定”，增加“(B) 和 (C) 两节新规定。”

(c) 生效日期——本部分修改的内容自本法通过之日起生效。

2008年 美国农业法节选

1674

1 months after the date of the enactment of this Act (36
2 months after such date in the case of the information re-
3 quired by subsection (a)(6)), and a final report not later
4 than 12 months after such date (42 months after such
5 date in the case of the information required by subsection
6 (a)(6)).

7 **Subpart B—Revenue Provisions**

8 **SEC. 15331. MODIFICATION OF ALCOHOL CREDIT.**

9 (a) **INCOME TAX CREDIT.**—

10 (1) **IN GENERAL.**—The table in paragraph (2)
11 of section 40(h) is amended—

12 (A) by striking “through 2010” in the first
13 column and inserting “, 2006, 2007, or 2008”,

14 (B) by striking the period at the end of the
15 third row, and

16 (C) by adding at the end the following new
17 row:

“2009 through 2010 45 cents 33.33 cents.”.

18 (2) **EXCEPTION.**—Section 40(h) is amended by
19 adding at the end the following new paragraph:

20 “(3) **REDUCTION DELAYED UNTIL ANNUAL**
21 **PRODUCTION OR IMPORTATION OF 7,500,000,000 GAL-**
22 **LONS.**—

23 “(A) **IN GENERAL.**—In the case of any cal-
24 endar year beginning after 2008, if the Sec-

1 retary makes a determination described in sub-
2 paragraph (B) with respect to all preceding cal-
3 endar years beginning after 2007, the last row
4 in the table in paragraph (2) shall be applied
5 by substituting '51 cents' for '45 cents'.

6 “(B) DETERMINATION.—A determination
7 described in this subparagraph with respect to
8 any calendar year is a determination, in con-
9 sultation with the Administrator of the Envi-
10 ronmental Protection Agency, that an amount
11 less than 7,500,000,000 gallons of ethanol (in-
12 cluding cellulosic ethanol) has been produced in
13 or imported into the United States in such
14 year.”.

15 (b) EXCISE TAX CREDIT.—

16 (1) IN GENERAL.—Subparagraph (A) of section
17 6426(b)(2) (relating to alcohol fuel mixture credit)
18 is amended by striking “the applicable amount is 51
19 cents” and inserting “the applicable amount is—

20 “(i) in the case of calendar years be-
21 ginning before 2009, 51 cents, and

22 “(ii) in the case of calendar years be-
23 ginning after 2008, 45 cents.”.

1 (2) EXCEPTION.—Paragraph (2) of section
2 6426(b) is amended by adding at the end the fol-
3 lowing new subparagraph:

4 “(C) REDUCTION DELAYED UNTIL ANNUAL
5 PRODUCTION OR IMPORTATION OF 7,500,000,000
6 GALLONS.—In the case of any calendar year be-
7 ginning after 2008, if the Secretary makes a
8 determination described in section 40(h)(3)(B)
9 with respect to all preceding calendar years be-
10 ginning after 2007, subparagraph (A)(ii) shall
11 be applied by substituting ‘51 cents’ for ‘45
12 cents’.”

13 (3) CONFORMING AMENDMENT.—Subparagraph
14 (A) of section 6426(b)(2) is amended by striking
15 “subparagraph (B)” and inserting “subparagraphs
16 (B) and (C)”.

17 (c) EFFECTIVE DATE.—The amendments made by
18 this section shall take effect on the date of the enactment
19 of this Act.

20 **SEC. 15332. CALCULATION OF VOLUME OF ALCOHOL FOR**
21 **FUEL CREDITS.**

22 (a) IN GENERAL.—Paragraph (4) of section 40(d)
23 (relating to volume of alcohol) is amended by striking “5
24 percent” and inserting “2 percent”.

(8) 联邦燃料乙醇小企业税收减免项目介绍

联邦燃料乙醇小企业税收减免（Small Ethanol Producer Tax Credit, 即 SEPTC）

在国税局（IRS）登记注册的小规模乙醇生产商有资格申请联邦税收减免，以下所述乙醇每加仑可以享受 0.1 美元的税减免：由消费者购买用于生产乙醇混合燃油；消费者商贸过程中的燃油；作为交通工具的燃料进行零售；由生产商自用生产乙醇混合燃油；生产商商贸过程中的自用。小规模生产商是指当年纳税年度酒精的生产能力不超过 6000 万加仑。每个纳税年度，单家企业可享受税收减免的乙醇数量最高不超过 1500 万加仑，税收减免应当用于抵扣应交所得税。

Expired, Repealed, and Archived 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.

Alternative Fuel Excise Tax Credit

替代燃料消费税减免

X

Expired: 12/31/2014

NOTE: This incentive originally expired on December 31, 2013, but was retroactively extended through December 31, 2014 by Public Law 113-295.

A tax incentive is available for alternative fuel that is sold for use or used as a fuel to operate a motor vehicle. A tax credit in the amount of \$0.50 per gallon is available for the following alternative fuels: compressed natural gas (based on 121 cubic feet), liquefied natural gas, liquefied petroleum gas, P-Series fuel, liquid fuel derived from coal through the Fischer-Tropsch process, and compressed or liquefied gas derived from biomass. For an entity to be eligible to claim the credit they must be liable for reporting and paying the federal excise tax on the sale or use of the fuel in a motor vehicle. Tax exempt entities such as state and local governments that dispense qualified fuel from an on-site fueling station for use in vehicles qualify for the incentive. Eligible entities must be registered with the Internal Revenue Service (IRS). The incentive must first be taken as a credit against the entity's alternative fuel tax liability; any excess over this fuel tax liability may be claimed as a direct payment from the IRS. The tax credit is not allowed if an incentive for the same alternative fuel is also determined under the rules for the ethanol or biodiesel tax credits. This tax credit is applicable to fuel sold or used between January 1, 2005, and December 31, 2014. For more information about claiming the credit, see IRS Publication 510, IRS Forms 637, 720, 4136, and 8849, and IRS Notice 2015-56 (August 2015), which are available on the IRS Forms and Publications website. (Reference Public Laws 112-240 and 113-29, and 26 U.S. Code 6426)

Alternative Fuel Infrastructure Tax Credit

Expired: 12/31/2014

NOTE: This incentive originally expired on December 31, 2013, but was retroactively extended through December 31, 2014 by Public Law 113-295.

Fueling equipment for natural gas, liquefied petroleum gas (propane), electricity, E85, or diesel fuel blends containing a minimum of 20% biodiesel installed between January 1, 2006, and December 31, 2013, is eligible for a tax credit of 30% of the cost, not to exceed \$30,000. Permitting and inspection fees are not included in covered expenses.

Fueling station owners who install qualified equipment at multiple sites are allowed to use the credit towards each location. Consumers who purchased qualified residential fueling equipment prior to December 31, 2014, may receive a tax credit of up to \$1,000. Unused credits that qualify as general business tax credits, as defined by the Internal Revenue Service (IRS), may be carried backward one year and carried forward 20 years. For more information about claiming the credit, see IRS Form 8911, which is available on the IRS Forms and Publications website. (Reference Public Laws 112-240 and 113-295, 26 U.S. Code 30C and 38, and IRS Notice 2007-43)

Alternative Fuel Mixture Excise Tax Credit

Expired: 12/31/2014

NOTE: This incentive originally expired on December 31, 2013, but was retroactively extended through December 31, 2014 by Public Law 113-295.

An alternative fuel blender that is registered with the Internal Revenue Service (IRS) may be eligible for a tax incentive on the sale or use of the alternative fuel blend (mixture) for use as a fuel in the blender's trade or business. The credit is in the amount of \$0.50 per gallon of alternative fuel used to produce a mixture containing at least 0.1% gasoline, diesel, or kerosene. Qualified alternative fuels are: compressed natural gas (based on 121 cubic feet), liquefied natural gas, liquefied petroleum gas, P-Series fuel, liquid fuel derived from coal through the Fischer-Tropsch process, and compressed or liquefied gas derived from biomass. The incentive must first be taken as a credit against the blender's alternative fuel tax liability; any excess over this fuel tax liability may be claimed as a direct payment from the IRS. The tax credit is not allowed if an incentive for the same alternative fuel is also determined under the rules for the ethanol or biodiesel tax credits. This tax credit is applicable to fuel sold or used between January 1, 2005,

against the producer's income tax liability. This tax credit expired December 31, 2011. For more information, see IRS Publication 510 and IRS Forms 637 and 8864, which are available via the IRS website. (Reference Public Law 111-312, Section 701; and 26 U.S. Code 40A)

Small Ethanol Producer Tax Credit ✓

Expired: 12/31/2011

A small ethanol producer that is registered with the Internal Revenue Service (IRS) may be eligible for a tax incentive in the amount of \$0.10 per gallon of ethanol that is: sold and used by the purchaser in the purchaser's trade or business to produce an ethanol fuel mixture; sold and used by the purchaser as a fuel in a trade or business; sold at retail for use as a motor vehicle fuel; used by the producer in a trade or business to produce an ethanol fuel mixture; or used by the producer as a fuel in a trade or business. A small producer is one that has, at all times during the tax year, not more than 60 million gallons of productive capacity of any type of alcohol. The incentive applies only to the first 15 million gallons of ethanol produced in a tax year and is allowed as a credit against the producer's income tax liability. This tax credit expired December 31, 2011. For more information, see IRS Publication 510 and IRS Forms 637 and 6478, which are available via the IRS website. (Reference Public Law 111-312, Section 708; and 26 U.S. Code 40)

Volumetric Ethanol Excise Tax Credit (VEETC) ✗ ✓

Expired: 12/31/2011

An ethanol blender that is registered with the Internal Revenue Service (IRS) may be eligible for a tax incentive in the amount of \$0.45 per gallon of pure ethanol (minimum 190 proof) blended with gasoline. Only entities that have produced and sold or used the qualified mixture as a fuel in their trade or business are eligible for the tax credit. The incentive must first be taken as a credit against the blender's fuel tax liability; any excess over this tax liability may be claimed as a direct payment from the IRS. This tax credit expired December 31, 2011. For more information, see IRS Publication 510 and IRS Forms 637, 720, 4136, 6478, and 8849, which are available via the IRS website. (Reference Public Law 111-312, Section 708; and 26 U.S. Code 6426)

Clean Fuel Fleet Program (CFFP) ✗

Archived: 12/31/2011

The CFFP was implemented under the Clean Air Act Amendments of 1990 and applies to fleets in ozone nonattainment areas. The CFFP requires that a percentage of new cars, and light- and medium-duty trucks purchased by certain fleets meet lower hydrocarbon and nitrogen oxide emission standards. Individual states must ensure that appropriate fuels are available for operating these clean-fueled fleet vehicles. (Reference 42 U.S. Code 7586)

Light-Duty Hybrid Electric Vehicle (HEV) and Advanced Lean Burn Vehicle Tax Credit ✗

Expired: 12/31/2010

A tax credit is available for qualified light-duty HEVs and advanced lean burn technology vehicles placed into service after December 31, 2005. The Internal Revenue Service (IRS) must first acknowledge the manufacturers' certifications of qualified vehicles and credit amounts, which are determined using a formula that accounts for improved fuel economy and lifetime fuel savings potential. The credit begins to phase out in the second quarter following the calendar quarter in which at least 60,000 of a manufacturer's qualifying HEVs and/or lean burn passenger automobiles and light trucks have been sold. See the IRS Qualified Hybrid Vehicles and IRS Qualified Advanced Lean Burn Technology Vehicles websites for the current list of qualified vehicles, credits, phase-out schedules, and required forms. This tax credit expires December 31, 2010. (Reference 26 U.S. Code 30B)

Qualified Alternative Fuel Motor Vehicle (QAFMV) Tax Credit ✗

Expired: 12/31/2010

A tax credit is available toward the purchase of QAFMVs, which may be either new, original equipment manufacturer vehicles or vehicles that have been repowered by an aftermarket conversion company to operate on an alternative fuel. Qualifying alternative fuels are those powered by natural gas, liquefied petroleum gas, hydrogen, and fuel containing at least 85% methanol. The vehicle must be placed into service as an alternative fuel vehicle on or after January 1, 2006. Unused credits that qualify as general business tax credits, as defined by the IRS, may be carried backward one year and carried forward 20 years. Vehicle manufacturers must follow the procedures as published in Notice 2006-54 in order to certify to the Internal Revenue Service (IRS) that a vehicle meets the requirements to

联邦税收减免：乙醇小企业税收减免 (SEPTC)

在现行法律制度下，小企业每生产 1 加仑乙醇可以获得 10 美分的税收减免，用于抵扣生产所得税。每个年度，单个生产商可以享受税收减免的乙醇数量最高可达 1500 万加仑，合计减免税金额不超过 150 万美元。小企业是指年产能在 6000 万加仑以下的生产企业。

乙醇小企业税收减免政策致力于鼓励和发展与乙醇生产相关的小企业和农民合作社。考虑到小企业为国家创造了众多的就业机会并促进了经济的发展，该税收优惠政策致力于农村社区的发展，增加绿色机会和提升综合经济。

乙醇小企业税收减免政策的有效期截止 2010 年 12 月 31 日，同时过期的还有联邦乙醇生产税收减免 (VEETC)。为了确保乙醇产业的继续发展，可再生能源协会 (RFA) 已经同它国会的朋友和支持者着手延续 SEPTC 的工作。

.....

法律背景

自议员 Bob Dole 首次引进并在 1990 年的综合预算调整法案得以确立以来，SEPT 已经生效多年。

在最初的立法过程中，受阻于技术困难和意想不到的结果，该税收优惠政策在早期 15 年的使用是非常有效的。

但在过去的 10 年间，由于 RFA 致力于修正和改进技术语言，税收优惠的效果在不断显现。同时，在国会议员的帮助下，税收优惠政策通过了几次立法的改进。首先，2004 年制定的提升美国经济竞争力首次将农民合作社纳入适用范围，已抵扣 AMT 税收。其次，作为 2005 年能源政策法案的一部分，“乙醇小企业”的定义被修订，规模有年产能 3000 万吨提高到 6000 万吨。同时，对于生物柴油，还创建了类似的税收减免。



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Federal Tax Incentives: Small Ethanol Producer Tax Credit

Under current law, small ethanol producers are allowed a 10 cents per gallon, production income tax credit on up to 15 million gallons of production, annually. The credit, which is capped at \$1.5 million per year per producer, is only available to small scale ethanol producers with an annual production capacity of no more than 60 million gallons per year. The credit can be claimed against the producer's income tax liability.

The small ethanol producer tax credit helps promote and encourage small businesses and farmer cooperatives who are involved in the production of ethanol. Given that small businesses are responsible for a large portion of our nation's job creation and economic growth, this tax credit is helping to revitalize our nation's rural communities, expand green job opportunities and improve our overall economy.

The Small Ethanol Producer Tax Credit ("SEPTC") expires December 31, 2010, along with the Volumetric Ethanol Excise Tax Credit ("VEETC"). To make sure the ethanol industry continues to grow and thrive, the RFA is working closely with its friends and supporters in Congress to provide long term extension of the SEPTC and other important tax incentives.

With RFA's help, on March 24, 2010, Congressman Earl Pomeroy (D-ND) and Congressman John Shimkus (R-IL) introduced H.R. 4940, the Renewable Fuels Reinvestment Act of 2010, which calls for a 5 year extension of the 10 cent Small Ethanol Producer Tax Credit, the 45 cent VEETC, and the Secondary Tariff on Ethanol. The bill also extends the \$1.01 Cellulosic Biofuel Producer Tax Credit through 2015. The RFA is currently working closely with its friends and supporters in the Senate to have companion legislation extending VEETC and the other tax incentives introduced in that body soon.

Legislative Background

The SEPTC has been in existence for many years. It was initially introduced by Senator Bob Dole (R-KS) and passed as part of the Omnibus Budget Reconciliation Act of 1990.

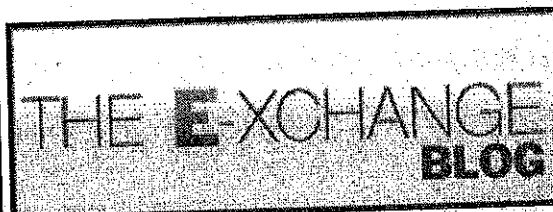
While the credit was intended to provide tax incentives for small producers, the initial legislation was riddled with technical difficulties and unintended results that hampered its effectiveness. As a result, the credit had limited use during the first 15 years of its existence.

Over the last decade, significant efforts were expended by the RFA to correct and improve the technical language and address unforeseen issues surrounding farmer cooperative ownership of ethanol plants. And, with the help of our friends in Congress, the RFA's efforts helped secure the necessary legislative improvements. First, in 2004, the Jumpstart Our Business Strength (JOBS) Act, improved the incentive by allowing the credit to be passed through to the farmer owners of a cooperative, and permitting the credit to be offset against the alternative minimum tax (AMT). Then, as part of the Energy Policy Act of 2005, Congress changed the definition of a "small ethanol producer" from 30 million gallons per year to 60 million gallons per year to reflect the changing nature of the industry. It also created a similar tax credit for small producers of agri-biodiesel.

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(9) 出口信贷担保项目介绍

翻译：资料来源 FAS

出口信贷担保项目 (Export Credit Guarantee Program, GSM-102)

GSM-102 项目旨在提供信贷担保，以鼓励向美国农产品对外商业出口提供财务支持。为降低借款人的财务风险，信用担保可以鼓励向其他国家（尤其是发展中国家）的买家进行出口。

项目主要针对以下类型的出口商：

- 具有高价值、消费者导向的加工农产品，比如冷冻食品、生鲜食品、调味品、葡萄酒和啤酒；
- 中间产品，比如皮、面粉和纸制品；
- 大宗农产品，比如谷物、油籽和大米。

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Export Credit Guarantee Program (GSM-102)

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Eligible Commodities

GSM-102 Fees

GSM-102 Program Contacts

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FAS Credit Programs Division

Email: [\(202\) 720-6211](#)

Export Credit Guarantee Program (GSM-102)

The GSM-102 program provides credit guarantees to encourage financing of commercial exports of U.S. agricultural products. By reducing financial risk to lenders, credit guarantees encourage exports to buyers in countries — mainly developing countries — that have sufficient financial strength to have foreign exchange available for scheduled payments.

The program is available to exporters of:

- high-value, consumer-oriented, processed products such as frozen foods, fresh produce, meats, condiments, wine and beer,
- intermediate products such as hides, flour and paper products; and
- bulk products such as grains, oilseeds and rice.

[More about the GSM-102 Export Credit Guarantee Program](#)

[GSM-102 Program Regulations](#)

[7 CFR Part 1493 - CCC Export Credit Guarantee Programs Final Rule](#)

[7 CFR Part 1493 - CCC Export Credit Guarantee Programs \(prior to December 18, 2014\)](#)

Applying

[Already Exporter?](#)

合格商品 --GSM-102 项目

标准产品

根据 7-CFR Section 1493.20 关于美国农产品的定义，以下农产品必须完全在美国境内生产：

- 动物饲料产品，动植物类补充蛋白（比如干酒糟、豆粕……等）
- 动物基因（胚胎和精液）
- 农场饲养鹿角
- 大麦麦芽
- 饲养家畜
- 盐水虾卵
- 牛肉
- 玉米类产品
- 棉花
- 乳制品
- 蛋类产品
- 饲料谷物
- 鱼和贝壳类产品
- 水果
- 果汁
- 大米
- 酒花
- 蜂蜜
- 冷冻禽肉
- 苗圃产品
- 花生粉
- 爆米花
- 宠物粮
- 菜籽
- 大豆蛋白制品
- 坚果
- 小麦
- 葡萄酒和白兰地
- 木制产品
- 羊毛制品

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Eligible Commodities - GSM-102 Program

Standard Products

In accordance with the definition of "U.S. Agricultural Commodity" appearing in 2 CFR Section 1493.20, the following agricultural commodities must be entirely produced in the United States:

- Animal feed products, protein supplement of animal or vegetable origin (e.g., distillers dried grain in the form of pellets and meal, compound feed, animal milk replacer and calf starter pre-mix, wheat middlings, soybean hull pellets, and poultry by-product meal)
- Animal genetics (embryos and semen)
- Antlers from elk, farm raised
- Barley malt and barley malt extract
- Breeder livestock (cattle, including dairy and beef, swine, sheep, goats, horses and donkeys)
- Brine shrimp eggs, farm raised
- Buckwheat and buckwheat products (bran, flour, grits and groats)
- Cattle, feeder and slaughter
- Corn products (flour, grits, flakes, starch, meal and gluten feed)
- Cotton, cotton yarn, including heather yarn (maximum 10% polyester), cotton fabric, woven and knit, unbleached/bleached/dyed and/or printed, cotton products, including linters
- Dairy products (butter, butter oil, ghee, and anhydrous milk fat, nonfat and whole milk powder, whey powder and protein concentrate, lactose, unsweetened condensed milk, fluid milk, and cheese including cheddar, gouda, mozzarella, cream, feta, muenster, Monterey Jack, blue, provolone, Swiss, cottage and processed American cheeses)
- Eggs, table, egg products (egg yolks, egg albumen and whole eggs not-in shell)
- Feed grains (barley, including malting barley, white and yellow corn, sorghum, and oats)

- Feed grains (barley, including malting barley, white and yellow corn, sorghum, and oats)
- Fish and shellfish, whether fresh, chilled, frozen, canned, salted/dried or smoked (all species and products including roe, fish and sea urchin eggs, fish oil, and shrimp and fish aquaculture feed)
- Fruit, fresh and dried (e.g., apples, apricots, avocados, blueberries, cherries, clementines, dates, figs, grapefruit, grapes, kiwi, watermelon, cantaloupe, honeydew, nectarines, oranges, peaches, pears, plums, prunes, raisins, raspberries, strawberries, tangerines and mixtures thereof)
- Fruit and vegetable concentrates, pastes, pulps and purees
- 100% Fruit juice (e.g., apple, apricot, cranberry, grape, grapefruit, orange, pear, raspberry and mixtures thereof)
- Grain neutral spirits
- Hay, whether cubes, bales, meal or pellets (including alfalfa, grass and mixtures, and straw, cereal and grass straw and husks)
- Hides and skins (hides including cattle hides, wet blues are not covered, skins including calf/kip, pig, sheep and lamb splits)
- Honey, with or without comb
- Honeybees, live farm raised
- Hops and hops extract
- Lecithin
- Meat, frozen or chilled (beef, poultry, pork, sheep and offals, including parts thereof, muscle meat and natural sausage casing)
- Nursery products (Section II, Chapter 6, of the U.S. Census Schedule B Export Codes, Harmonized System Code (HS) 0602200000 including trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts, and/or HS 0602909010 including trees/shrubs, herbaceous perennials without soil attached to roots)
- Nutritional beverage preparations for human consumption, made from vegetable fats and/or solids

- Peanut flour
- Pet food, commercially produced (dog and cat)
- Popcorn, bulk
- Protein meal (soybeans, sunflower, cottonseed, peanut, corn gluten, meat and bone, feather, fish and blood)
- Pulses (dry beans, peas and lentils)
- Rice
- Seeds, planting
- Soybean protein products, processed (e.g., flour, grits, protein concentrates and isolates)
- Tallow, grease, lard, fat, blends thereof
- Tree nuts (e.g., almonds, pecans, pistachios, walnuts and hazelnuts)
- Vegetable oil and byproducts (e.g., fully refined soybean, sunflowerseed, cottonseed, corn, peanut, blends of these oils and soapstocks)
- Vegetables, canned, dried, fresh or frozen (e.g., asparagus, beans, broccoli, carrots, cauliflower, celery, garlic, lettuce, mushrooms, onions, peas, peppers, potatoes, spinach, squash, sweet corn, tomatoes and mixtures thereof)
- Wheat, wheat flour, semolina
- Wine and brandy
- Wood products, solid (lumber, veneer, panel products, utility poles, other poles and posts, and railroad ties)
- Wood products, processed, miscellaneous (wood casks, densified wood, picture and mirror frames, builder joinery, including doors, window, laminated and other fabricated structural members, dowels and dowel pins, pencil slats, and similar items)
- Wood chips, wood pulp and similar minimally processed wood products (lyocell, chemical, mechanical, semichemical wood pulp—all of Section X, Chapter 47, of the U.S. Census Schedule B Export Codes, except headings 4705.30 cotton linter pulp, 4707.30, 4707.20)

- Wool, wool fabrics, wool yarn, including mohair
- Worms for composting, farm raised

High-Value Products

In accordance with the definition of "U.S. Agricultural Commodity" appearing in 7 CFR Sections 1493.20, the following agricultural products have been determined to be high-value agricultural products, and 90 percent or more of the agricultural components by weight, excluding packaging and added water, must be entirely produced in the United States:

- Beer and distilled beverages (examples include vodka and whiskey)
- Dairy products, processed (including nutritional beverage preparations for human consumption made from dairy fats and/or solids)
- Fruit, canned or frozen (examples include apples, apricots, blackberries, blueberries, cherries, grapefruit, maraschino cherries, oranges, peaches, pears, plums, prunes, raspberries, strawberries and mixtures thereof)
- Fishery products (surimi, processed from pollack or hake)
- Honey products comprised primarily of honey
- Ice cream
- Leather, tanned and processed, including wet blues
- Meat products, processed (products from beef, pork, poultry, sheep, offals, and mixtures thereof. Products must be processed and/or preserved beyond simple cutting/slicing/grinding/rolling/ skewering. Processing includes, but is not limited to, canning/cooking/curing/brining/salting/ pickling/smoking. Examples include bacon, deli-sandwich cuts, frankfurters, salami and sausage)
- Mixes and dough, frozen, refrigerated or powdered (examples include mixes and dough for bread, pizza and cake donuts)
- Pickles, condiments and sauces (e.g., pickled cucumbers and other pickled vegetables, relish, ketchup, mustard, mayonnaise, hot salsa, barbecue and pasta sauces, sandwich spreads including peanut butter)
- Prepared foods, frozen (e.g., dinners, entrees and side dishes)

- Meat products, processed (products from beef, pork, poultry, sheep, offals, and mixtures thereof. Products must be processed and/or preserved beyond simple cutting/slicing/grinding/rolling/skewering. Processing includes, but is not limited to, canning/cooking/curing/braising/salting/pickling/smoking. Examples include bacon, deli sandwich cuts, frankfurters, salami and sausage)
- Mixes and dough, frozen, refrigerated or powdered (examples include mixes and dough for bread, pizza and cake donuts)
- Pickles, condiments and sauces (e.g., pickled cucumbers and other pickled vegetables, relish, ketchup, mustard, mayonnaise, hot sauce, barbecue and pasta sauces, sandwich spreads including peanut butter)
- Prepared foods, frozen (e.g., dinners, entrees and side dishes)
- Prepared foods, shelf stable (e.g., canned pasta or chili, dry pasta and noodles, combinations of pre-measured ingredients such as macaroni with packets of cheese sauce, soups and broth and breakfast cereals)
- Snack foods packaged for retail or institutional markets (e.g., bread and potato sticks, chips, including bagel, corn, fruit, potato, and multi-grain; meat snacks; microwaveable or ready-to-eat popcorn, fruit snacks, onion rings, pork rinds, pretzels, rice cakes, snack crackers, including cracker sandwiches, packaged sets of cheese and crackers or cheese, lunch meat and crackers, snack nuts, and trail mix)
- Soft drinks, fruit punches, milk-based drinks and other beverages, sweetened with corn syrup or fruit juice
- Wood products, processed pulp products (Section X, Chapter 49, of the U.S. Census Schedule B Export Codes, Heading 4803—newsprint; Headings 4802-4805—uncoated printing and writing paper and paperboard, tissues and tissue stock, kraft linerboard, sack paper and wrapping paper, blotting and codenote paper, and sulfate wrapping paper, and draft corrugated medium)

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(10) 国外市场开发项目介绍

翻译（来源 FAS）

国外市场开发项目(Foreign Market Development Program, FMD)

国外市场开发项目（Foreign Market Development Program），亦称合作伙伴项目（Cooperator Program）旨在帮助创造、扩大和维持美国农产品的长期出口市场。在该项目下，农产品外销局（Foreign Agricultural Service, FAS）和代表美国商品或贸易协会的生产者和加工企业共同合作，致力于开拓美国农产品的海外市场。

FMD 项目主要针对美国农产品的普通推广，而不是品牌农产品的提升。资金将优先支付给能够代表整个农产品产业或者全国性的协会或组织。

FMD 资金致力于降低国外进口限制或扩大出口市场机会。比如，其采取的行为包括：

- 降低基础设施或历史遗留的市场障碍
- 改进加工能力
- 修改产品标准以及确定农产品的新市场或新用途。

每年，FAS 将炫目 FMD 的申请期限以及注册标准。如果申请多个市场开发项目，向 FMD 申请的组织应当通过 UES 流程进行申请，并提供统一的战略性协调书。经审查后，FAS 将对提供清晰有效方案的申请人提供资助。



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Foreign Market Development Program (FMD)

FMD Funding Allocations - FY 2015

FMD Funding Allocations - FY 2014

Contact

FAS Program Operations Division
Email: [fasops@fas.usda.gov](#)
(202) 720-4327

Unified Export Strategy (UES) Online System

Foreign Market Development Program (FMD)

The Foreign Market Development (FMD) Program, also known as the Cooperator Program, helps create, expand and maintain long-term export markets for U.S. agricultural products. Under the program, FAS partners with U.S. agricultural producers and processors, who are represented by non-profit commodity or trade associations called "cooperators," to promote U.S. commodities overseas.

The FMD program focuses on generic promotion of U.S. commodities, rather than consumer-oriented promotion of branded products. Preference is given to organizations that represent an entire industry or are nationwide in membership and scope.

FMD-funded projects generally address long-term opportunities to reduce foreign import constraints or expand export growth opportunities. For example, this might include efforts to:

- reduce infrastructural or historical market impediments,
- improve processing capabilities,
- modify codes and standards, or
- identify new markets or new uses for the agricultural commodity or product.

Each year, FAS announces the FMD application period and criteria in the Federal Register. Organizations apply for the FMD program through the Unified Export Strategy (UES) process, which allows applicants to request funding from multiple USDA market development programs through a single, strategically coordinated proposal. FAS reviews the proposals and awards funding to applicants that demonstrate the potential for effective performance based on a clear

**Foreign Market
Development
Program (FMD)**

FMD Funding
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FMD Funding Allocations - FY 2014

Cooperator	Allocation
Almond Board of California	\$125,045
American Hardwood Export Council, APA-The Engineered Wood Association, Softwood Export Council, Southern Forest Products Association	\$2,655,416
American Peanut Council	\$533,746
American Seed Trade Association	\$185,722
American Sheep Industry Association	\$123,798
American Soybean Association	\$5,198,548
Cotton Council International	\$3,189,712
Cranberry Marketing Committee	\$153,754
Leather Industries of America	\$210,730
National Benders Association	\$682,463
National Sunflower Association	\$212,505
North American Millers Association	\$54,594
U.S. Dairy Export Council	\$442,189
U.S. Dry Bean Council	\$100,313
U.S. Grains Council <i>for 2014-15</i>	\$2,439,510
U.S. Hide, Skin and Leather Association	\$91,952
U.S. Livestock Genetics Export, Inc.	\$535,518
U.S. Meat Export Federation	\$1,081,750
U.S. Wheat Associates	\$4,176,733
USA Dry Pea and Lentil Council	\$157,661
USA Poultry and Egg Export Council	\$1,034,940
USA Rice Federation	\$1,267,187
TOTAL	\$24,643,785

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Foreign Market Development Program (FMD)

FMD Funding Allocations - FY

**Foreign Market
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Cooperator	FY 2015 Allocation
Almond Board of California	\$275,000
American Hardwood Export Council, APA - The Engineered Wood Association, Softwood Export Council, and Southern Forest Products Association	\$3,447,510
American Peanut Council	\$158,309
American Seed Trade Association	\$246,304
American Sheep Industry Association	\$148,193
American Soybean Association	\$7,251,691
Cotton Council International	\$3,505,097
Cranberry Marketing Committee	\$182,665
Leather Industries of America	\$228,882
Mohair Council of America	\$17,996
National Renderers Association	\$284,960
National Sunflower Association	\$244,481
North American Millers Association	\$24,537
U.S. Dry Bean Council	\$118,816
U.S. Grains Council	\$2,238,847
U.S. Hide, Skin and Leather Association	\$132,075
U.S. Livestock Genetics Export, Inc.	\$555,292
U.S. Meat Export Federation	\$1,370,126
U.S. Wheat Associates	\$3,576,245
USA Dry Pea and Lentil Council	\$162,503
USA Poultry and Egg Export Council	\$1,299,338
USA Rice Federation	\$1,266,286
Total	\$26,735,153

(11) 市场进入项目介绍

翻译（来源 FAS）

市场进入项目（Market Access Program, MAP）

通过 MAP 项目，美国农业部下属的农产品外销局（Foreign Agricultural Service, FAS）和美国农产品贸易组织、合作社、州贸易组织以及小企业将共同承担开拓和提高海外市场的成本，以帮助建立美国农产品的海外市场。

MAP 项目覆盖全球各个角落，致力于帮助美国农场和十五生产者建立海外市场。FAS 向合格的美国组织提供成本资助以便开展相关活动，比如广告宣传、公关、销售点展示、贸易展会、市场研究以及技术支持。

每个年度，FAS 将宣布 MAP 项目的申请时限和标准。申请者将通过统一出口战略（Unified Export Strategy, UES）流程进行申请，对于多个市场发展项目，申请者应当向 FAS 提供统一的战略协调书。经审查后，FAS 将对提供具有执行力的长期战略计划书的申请者进行财政资助。

后附 2014 年和 2015 年 MAP 项目的财政资助明细表。



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Contact

FAS Program Operations Division

Email:
(202) 720-4327

Market Access Program (MAP)

Through the Market Access Program (MAP), FAS partners with U.S. agricultural trade associations, cooperatives, state regional trade groups and small businesses to share the costs of overseas marketing and promotional activities that help build commercial export markets for U.S. agricultural products and commodities.

MAP reaches virtually every corner of the globe, helping to build markets for a wide variety U.S. farm and food products. FAS provides cost-share assistance to eligible U.S. organizations for activities such as consumer advertising, public relations, point-of-sale demonstrations, participation in trade fairs and exhibits, market research and technical assistance. When MAP funds are used for generic marketing and promotion, participants must contribute a minimum 10-percent match. For promotion of branded products, a dollar-for-dollar match is required.

Each year, FAS announces the MAP application period and criteria in the Federal Register. Applicants apply for MAP through the Unified Export Strategy (UES) process, which allows eligible organizations to request funding from multiple USDA market development programs through a single, strategically coordinated proposal. FAS reviews the proposals and awards funds to applicants that demonstrate the potential for effective performance based on a clear, long-term strategic plan.

[Directory of Market Development Program Participants](#)

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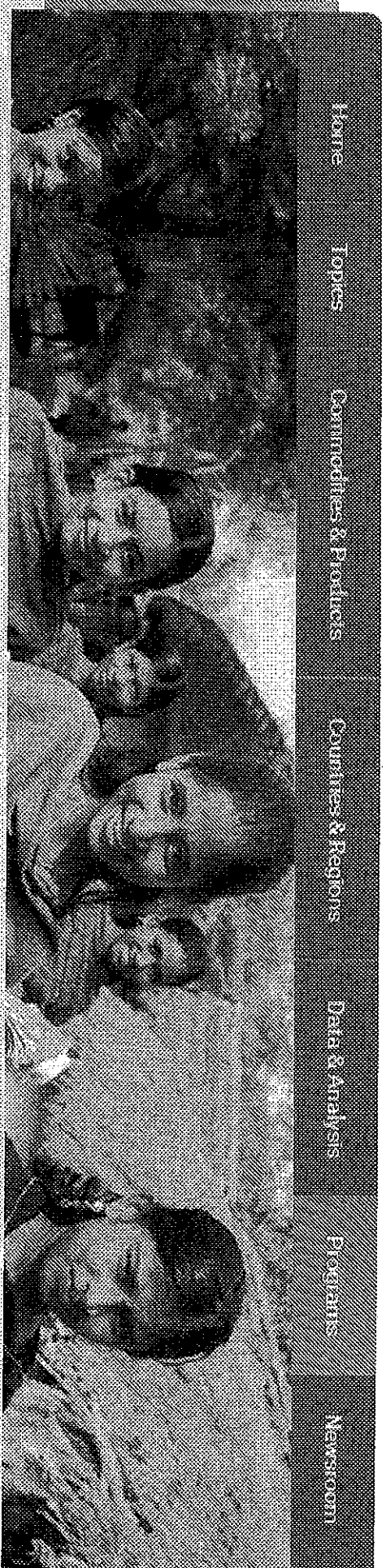
Participant	Allocation
American Hardwood Export Council, APA-The Engineered Wood Association, Softwood Export Council, Southern Forest Products Association	\$8,996,182
Alaska Seafood Marketing Institute	\$3,560,749
American Peanut Council	\$2,235,570
American Pistachio Growers/Cal-Pure Pistachios Inc.	\$1,380,409
American Seed Trade Association	\$229,118
American Sheep Industry Association	\$421,340
American Soybean Association	\$4,523,434
American Sweet Potato Marketing Institute	\$200,000

California Agricultural Export Council	\$1,228,525
California Cherry Marketing and Research Board	\$519,189
California Cling Peach Board	\$444,892
California Grape and Tree Fruit League	\$420,800
California Pear Advisory Board	\$442,081
California Prune Board	\$2,668,406
California Table Grape Commission	\$3,093,070
California Walnut Commission	\$3,902,609
Cherry Marketing Institute	\$204,115
Cotton Council International	\$15,423,937
Cranberry Marketing Committee	\$1,561,170
Distilled Spirits Council	\$401,630
Florida Department of Citrus	\$3,885,364
Food Export Association of the Midwest USA	\$9,637,643
Food Export USA Northeast	\$8,138,985
Ginseng Board of Wisconsin	\$167,539
Hop Growers of America	\$310,020
Intertribal Agriculture Council	\$642,528
Mohair Council of America	\$45,769
National Association of State Departments of Agriculture	\$3,533,072
National Confectioners Association	\$965,826
National Pecan Growers Council	\$487,035
National Potato Promotion Board	\$3,647,427
National Renderers Association	\$871,872
National Sunflower Association	\$1,119,044
National Watermelon Promotion Board	\$290,367
New York Wine and Grape Foundation	\$484,886
Northwest Wine Promotion Coalition	\$988,092
Organic Trade Association	\$746,912
Pear Bureau Northwest	\$2,926,873
Pel Food Institute	\$1,361,288
Public Administration Commission	\$827,927

Sunkist Growers, Inc.	\$2,372,577
Synergistic Hawaii Agriculture Council	\$388,412
The Popcorn Board	\$369,806
U.S. Apple Export Council	\$712,727
U.S. Dairy Export Council	\$4,084,503
U.S. Dry Bean Council	\$1,147,741
U.S. Grains Council	\$6,731,882
U.S. Hide, Skin and Leather Association	\$49,548
U.S. Livestock Genetics Export, Inc.	\$1,538,250
U.S. Meat Export Federation	\$14,073,511
U.S. Wheat Associates	\$5,973,322
USA Dry Pea and Lentil Council	\$850,359
USA Poultry and Egg Export Council	\$4,952,163
USA Rice Federation/U.S. Rice Producers Association	\$2,735,162
Washington Apple Commission	\$4,930,752
Washington State Fruit Commission	\$1,361,810
Walch Foods, Inc.	\$834,411
Western U.S. Agricultural Trade Association	\$8,097,508
Wine Institute	\$6,322,046
TOTAL	\$171,874,788

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MAP Funding Allocations - FY 2015

Participant	FY 2015 Allocation
American Hardwood Export Council, APA - The Engineered Wood Association, Softwood Export Council, and Southern Forest Products Association	\$8,736,897
Alaska Seafood Marketing Institute	\$4,160,619
American Peanut Council	\$1,381,550
American Pistachio Growers/CalPure Pistachios, Inc.	\$1,570,544
American Seed Trade Association	\$286,392
American Sheep Industry Association	\$482,961
American Soybean Association	\$4,403,035
American Sweet Potato Marketing Institute	\$200,000
Blue Diamond Growers/Almond Board of California	\$5,001,439
Brewers Association, Inc.	\$600,642
California Agricultural Export Council	\$861,378
California Cherry Marketing and Research Board	\$443,722

California Cherry Marketing and Research Board	\$443,722
California Cling Peach Growers Advisory Board	\$500,182
California Grape and Tree Fruit League	\$413,125
California Pear Advisory Board	\$468,842
California Prune Board	\$3,023,063
California Table Grape Commission	\$3,424,871
California Walnut Commission	\$4,145,799
Cherry Marketing Institute	\$290,042
Cotton Council International	\$16,668,001
Cranberry Marketing Committee	\$1,791,836
Distilled Spirits Council	\$384,082
Florida Department of Citrus	\$4,383,830
Florida Tomato Committee	\$3,578
Food Export Association of the Midwest USA	\$10,272,114
Food Export USA Northeast	\$8,896,086
Ginseng Board of Wisconsin	\$438,121
Hop Growers of America	\$309,500
Intertribal Agriculture Council	\$728,492
Mohair Council of America	\$117,740
National Association of State Departments of Agriculture	\$2,329,520
National Confectioners Association	\$669,018
National Pecan Growers Council	\$224,414
National Potato Promotion Board	\$4,998,822
National Renderers Association	\$940,127
National Sunflower Association	\$1,118,621
New York Wine and Grape Foundation	\$422,674
Northwest Wine Promotion Coalition	\$1,157,400
Organic Trade Association	\$784,902
Pear Bureau Northwest	\$3,069,707
Pet Food Institute	\$1,323,419
Raisin Administrative Committee	\$3,018,117

2010-2011

Pet Food Institute	\$1,323,419
Raisin Administrative Committee	\$3,018,117
Southern United States Trade Association	\$7,152,346
Sunkist Growers, Inc.	\$2,660,274
Synergistic Hawaii Agriculture Council	\$379,415
The Popcorn Board	\$386,396
U.S. Apple Export Council	\$998,650
U.S. Dairy Export Council	\$3,203,172
U.S. Dry Bean Council	\$870,668
<u>U.S. Grains Council</u>	\$5,073,674
U.S. Hide, Skin and Leather Association	\$67,211
U.S. Livestock Genetics Export, Inc.	\$1,430,960
U.S. Meat Export Federation	\$10,723,553
U.S. Wheat Associates	\$4,508,097
USA Dry Pee and Lentil Council	\$983,328
USA Poultry and Egg Export Council	\$4,925,065
USA Rice Federation/U.S. Rice Producers Association	\$2,792,687
Washington Apple Commission	\$5,179,019
Washington State Fruit Commission	\$1,685,709
Welch Foods, Inc.	\$932,734
Western U.S. Agricultural Trade Association	\$7,705,129
Wine Institute	\$7,104,869
Total	\$173,206,180

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SUBMIT

(12) 农场贷款项目介绍

翻译:

农场经营贷款 (Farm Operating Loans)

农场贷款项目由美国农产品外销局 (Foreign Agricultural Service, FAS) 具体负责。FSA 贷款官员将具体负责贷款申请流程的所有细节。贷款资金由国会进行拨款。

小微贷款是直接农场经营贷款, 申请流程短并且减少了文件工作……

经营贷款主要用于购买下列物品:

- 牲畜和饲料
- 农场设备
- 燃油、农场化学品、保险以及其他经营成本
- 厂房维修和改善
- 农场相关债务的再融资等。

经营贷款不得用于资助非农场企业, 包括……

贷款资金没有最低限制, 但是最高上限为 30 万美元。首付款没有限制。

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FLP Connects

Farm Operating Loans

Farm Ownership Loans

Emergency Farm Loans

Guaranteed Farm Loans

Minority and Women Farmers

and Ranchers

Beginning Farmers and

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Farm Operating Loans

FSAs Direct Farm Operating loans are a valuable resource to establish, maintain and strengthen your farm or ranch. Under its direct loan program, FSAs loan officers are responsible for every aspect of the loan application process, and funding is provided through Congressional appropriation.

Microloans are direct farm operating loans with a shortened application process and reduced paperwork designed to meet the needs of smaller, non-traditional, and niche type operations. Apprentice and mentorship programs, non-farm business experience, and farm labor experience are acceptable alternative solutions for helping to meet farm experience and managerial requirements.

Operating loans may be used to purchase items such as:

- Livestock and feed
- Farm equipment
- Fuel, farm chemicals, insurance and other operating costs, including family living expenses
- Minor improvements or repairs to buildings
- Refinance certain farm-related debts, excluding real estate

Operating loan funds cannot be used to finance nonfarm enterprises, including earthworms, exotic birds, tropical fish, dogs or horses used for non-farm purposes (racing, pleasure, show and boarding).

There is no minimum loan amount. The maximum loan amount for a Microloan is \$50,000. The maximum loan amount for a Direct Farm Operating Loan is \$300,000. There is no down payment requirement.

We encourage you to contact your local office or USDA Service Center to learn more about our programs and the information you will need for a complete application. To locate your local FSA office, click here or find a listing in the telephone directory in the section set aside for governmental/public organizations under the U.S. Department of Agriculture, Farm Service Agency. Our local FSA offices will be happy to provide you with further information and a loan application.

翻译:

农场所有权贷款 (Farm Ownership Loans)

FAS 的农场所有权贷款向农牧场主提供贷款以进行下列行为:

- 购买农场
- 建设和维修建筑
- 改善农场提供资金

FSA 贷款官员将具体负责贷款申请流程的所有细节。贷款资金由国会进行拨款。

贷款资金没有最低限制, 但是最高上限为 30 万美元。首付款没有限制。所有贷款申请人应当参与农牧场的日常经营活动, 并且不得低于 3 年。

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Farm Ownership Loans

FSA's Direct Farm Ownership loans provide farmers and ranchers the opportunity to:

- Purchase farmland
- Construct and repair buildings
- Make farm improvements

FSA loan officers are responsible for every aspect of the loan application process, and funding is provided through Congressional appropriation.

There is no minimum loan amount. The maximum loan amount for a Direct Farm Ownership Loan is \$300,000. There is no required down payment. All applicants for direct FO loans must have participated in the day-to-day management of a farm or ranch for at least 3 years.

We encourage you to contact your local office or USDA Service Center to learn more about our programs and the information you will need for a complete application. To locate your local FSA office, click here or find a listing in the telephone directory in the section set aside for governmental/public organizations under the U.S. Department of Agriculture, Farm Service Agency. Our local FSA offices will be happy to provide you with further information and a loan application.

Resources

- Start 2 Farm
- USDA Resources for New Farmers
- View Current Interest Rates
- Farm Loan Programs Funding Questions and Answers
- Find Real Estate for Sale
- Find FSA Handbook Publications

翻译:

紧急农场贷款 (Emergency Farm Loans)

紧急农场贷款 (Emergency Farm Loans) 致力于向主要受灾区或隔离区的农场主提供资金支持……

紧急贷款资金可以用于:

- 恢复和维修必要的资产设备
- 支付受灾年发生的生产成本
- 支付必要的家庭生活费用
- 重新组织农场经营以及相关债务的融资。

贷款最高限额为 50 万美元。

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Emergency Farm Loans

USDA's Farm Service Agency (FSA) provides Emergency loans to help producers who own or operate located in a county declared by the President or designated by the Secretary of Agriculture as a primary disaster area or quarantine area. All counties contiguous to the declared, designated, or quarantined primary counties also are eligible for Emergency loans. To find out if your area has an active disaster declaration, click here

Emergency loan funds may be used to:

- Restore or replace essential property
- Pay all or part of production costs associated with the disaster year
- Pay essential family living expenses
- Reorganize the farming operation
- Refinance certain debts, excluding real estate

The maximum loan amount for an Emergency loan is \$500,000.

We encourage you to contact your local office or USDA Service Center to learn more about our programs and the information you will need for a complete application. To locate your local FSA office, click here or find a listing in the telephone directory in the section set aside for governmental/public organizations under the U.S. Department of Agriculture, Farm Service Agency. Our local FSA offices will be happy to provide you with further information and a loan application.

- Other FSA Disaster Assistance Programs
- Find FSA Handbook Regulations
- Find Farm Loan Application Forms

新农牧场主贷款 (Beginning Farmers and Ranchers Loans)

新农牧场主贷款 (Beginning Farmers and Ranchers Loans) 致力于向小农牧场主或者新农牧场主提供资金贷款。新农场主是指:

- 经营农牧场不超过 10 年
- 拥有的农牧场不超过政府规定平均面积的 30%
- 符合本项目下的贷款资格

实质性参与农牧场经营



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Beginning Farmers and Ranchers Loans

The Agency targets a portion of its loan funds to small and Beginning Farmers and Ranchers (BFR). A beginning farmer is defined as one who:

- Has not operated a farm or ranch for more than 10 years
- Does not own a farm or ranch greater than 30 percent of the average size farm in the county as determined by the most current Census for Agriculture
- Meets the loan eligibility requirements of the program to which he/she is applying
- Substantially participates in the operation

We encourage you to contact your local office or USDA Service Center to learn more about our programs and the information you will need for a complete application. To locate your local FSA office, click here or find a listing in the telephone directory in the section set aside for governmental/public organizations under the U.S. Department of Agriculture, Farm Service Agency. Our local FSA offices will be happy to provide you with further information and a loan application.

- Microloan Fact Sheet
- Start 2 Farm
- USDA Resources for New Farmers
- View Current Interest Rates
- Farm Loan Programs Funding Questions and Answers
- Loans for Socially Disadvantaged Applicants and Women
- Find Real Estate for Sale
- Find FSA Handbook Regulations

农场担保贷款 (Guaranteed Farm Loans)

农场担保贷款 (Guaranteed Farm Loans) 将针对农场主从借款人 (比如银行、农场信贷系统机构、信贷联盟) 申请的贷款提供担保。担保金额最高为本金和利息的 95%。

贷款包括经营贷款或所有权贷款。与直接贷款相比相似, 担保贷款基金的一定比例必须用于新农牧场主以及少数民族申请人。



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Guaranteed Farm Loans

FSA guaranteed loans provide lenders (e.g., banks, Farm Credit System institutions, credit unions) with a guarantee of up to 95 percent of the loss of principal and interest on a loan. Farmers and ranchers apply to an agricultural lender which then arranges for the guarantee. The FSA guarantee permits lenders to make agricultural credit available to farmers who do not meet the lender's normal underwriting criteria.

FSA guaranteed loans are for both Farm Ownership and Operating purposes. Like the Direct Loan Program, a percentage of Guaranteed Loan funds are targeted to beginning farmers and ranchers and minority applicants.

For more information about Guaranteed Farm Loans, click here (PDF 102 KB).

Spotlights

Lenders can now pay guarantee fees electronically, for more information click here (PDF 3.2 MB).

FSA is no longer accepting applications for guaranteed loans with interest assistance because of a lack of program funding (November 22, 2011).

- To view the Federal Register Notice, click here.

The Lender Interactive Network Connection (LINC) system allows for electronic reporting by Guaranteed Lenders to USDA agencies, including FSA.

LINC's primary electronic reporting functions for FSA are:



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Minority and Women Farmers and Ranchers

The Agency targets a portion of its loan funds to minorities and women farmers and ranchers. These targeted funds are not a program type; rather it distinguishes a specific funding source, which is known as Socially Disadvantaged Applicants (SDA). SDAs include women, African-Americans, Alaskan Natives, American Indians, Hispanics, Asians, Native Hawaiians and Pacific Islanders.

The loan process and all loan requirements are identical for SDA applicants to those for non-SDA applicants. To be considered for targeted SDA loan funding, the applicant must voluntarily provide this or her ethnicity, race and gender on the loan application.

SDA targeted loan funds are available for FSA Guaranteed loans, Direct Operating Loans and Direct Farm Ownership loans.

We encourage you to contact your local office or USDA Service Center to learn more about our programs and the information you will need for a complete application. To locate your local FSA office, click here or find a listing in the telephone directory in the section set aside for governmental/public organizations under the U.S. Department of Agriculture, Farm Service Agency. Our local FSA offices will be happy to provide you with further information and a loan application.

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Youth Loans

FSA makes loans to individual youths to establish and operate income-producing projects of modest size in connection with their participation in 4-H clubs, FFA and similar organizations. Each project must be part of an organized and supervised program of work designed to provide practical business and educational experience. The project must be planned and operated with the help of the organization adviser and produce sufficient income to repay the loan.

A Youth loan is available to young persons between the ages 18 and 20 years. The maximum loan amount is \$5,000.

Loan funds may be used for:

- Buy livestock, seed, equipment and supplies
- Buy, rent or repair needed tools and equipment
- Pay operating expenses for the project

We encourage you to contact your local office or USDA Service Center to learn more about our programs and the information you will need for a complete application. To locate your local FSA office, click here or find a listing in the telephone directory in the section set aside for governmental/public organizations under the U.S. Department of Agriculture, Farm Service Agency. Our local FSA offices will be happy to provide you with further information and a loan application.

- [FSA Kids Page](#)
- [Youth Loan Application Form](#)
- [USDA Resources for New Farmers](#)



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Interest Rates

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Effective as of November 1, 2015	
Program	Interest Rates
Farm Operating-Direct	2.500% ✓
Farm Ownership-Direct	3.875% ✓
Farm Ownership-Direct, Joint Financing	2.500% ✓
Farm Ownership-Down Payment	1.500% ✓
Emergency Loan-Amount of Actual Loss	3.500% ✓
Conservation Loan	4.000%

(13) 阿拉巴马州生物燃油生产企业税收减免项目介绍

阿拉巴马州生物燃料生产企业税收减免

致力于生物燃料生产的企业可以享受税收减免, 每年可享受的税收减免额为生物燃料项目成本的 5%, 最长可达 20 年。税收减免可用于抵扣州所得税或者项目产生的金融机构消费税。基于税收减免的目的, 生物燃料是指用于摩托车的燃油, 由从谷物、淀粉、油籽、蔬菜、动物或鱼类脂肪、其他生物质等提炼出来。税收减免应当符合一定的条件, 生产企业的投资成本不得低于 200 万美元, 如果生产企业座落在鼓励地区, 则投资成本不得低于 50 万美元。鼓励地区是指政府指定的地区或农村或者阿拉巴马州工业局认为的欠发达地区或农村。(阿拉巴马州法典 2-2-90,40-18-190 至 40-18-194, 以及 40-18-202.1)

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Biofuel Production Facility Tax Credit

Companies that invest in the development of a biofuel production facility may be eligible for a tax credit of up to 5% of project costs per year for up to 20 years. Companies may claim this credit against the state income tax or the financial institution excise tax liability that the project generates. For the purposes of the credit, biofuel is defined as a motor vehicle fuel that is produced from grain, starch, oilseeds, vegetable, algae, animal materials, or other biomass. To be eligible for the tax credit, the capital costs of the production facility must be at least \$2 million, or \$500,000 if the facility is located in a favored geographic area, which includes enterprise zones and less developed areas. The credit expires December 31, 2018. Additional restrictions apply. (Reference Code of Alabama 2-2-90, 40-18-190 through 40-18-194, and 40-18-202.1)

☐ Yes ☐ No

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阿拉巴马州法典节选 (Code of Alabama)

第 40-18-190 章节

定义

(a) 在适用本条款时, 除非法律另有规定, 下列名词应当进行如下解释:

(1) 工资技术要求.....

(2) 资本成本.....

(3) 资本税减免: 对于符合条件的项目, 税收减免额最高为资本成本的 5%, 用于抵扣州所得税或者财务机构的消费税。抵扣年限自项目投入使用当年起 20 年。

(4) 数据处理中心.....

(5) 部门: 阿拉巴马州税务部。

(6) 鼓励地区: 下列二者情况之一:

a. 法律或者政府制定的经济开发区;

b. 1 任何被 认为是欠发达的农村地区。有阿拉巴马州工业部根据美国劳工和商业部门、统计部或者其他联邦或州机构根据公布的数据进行认定。

2、根据下列因素, 排名第 45 位至 67 位的农村地区;

(i) 最近五年的人口变化情况;

(ii) 上一年度的个人收入情况;

(iii) 最近 12 个月的平均就业率情况

3、在对农村进行排名是应当参考下列因素:

(i) 人口变化比率 (25%)

(ii) 个人平均收入 (25%)

(iii) 平均就业率 (50%)

(7) 工厂总部.....

(8) 工业、仓储或研究活动.....

(9) 投资企业.....

(10) 项目.....

(11) 新就业员工.....

(12) 符合条件的投资.....

(13) 符合条件的项目: 指符合下列条件并由一个或多个投资企业支持或赞助的项目:

.....

h. 替代能源工厂的投资额应当不少于下列金额:

1. 如果替代能源的工厂不处于鼓励地区, 则投资额不得少于 200 万美元

2. 如果替代能源的工厂处于鼓励地区, 则投资额不得少于 50 万美元

(14) 关联方.....

(15) 替代能源工厂：与下列生产有关的厂房、资产和装置：

- a. 以生物燃油为原料，生产电或天然气；
- b. 生产生物燃油

(16) 研发企业……

(17) 小企业……

(18) 纳税年度……

第 40-18-193 章节

资本税减免的资格

(a) 在下列情况下，申请人才能获得资本税减免：

申请人需要满足就业员工的条件（省略）

(b) 法律认为一个或多个企业可能重组成为有限责任公司、合伙企业或其他企业形式，并且具有符合条件的项目。

(c) 如发生股权结构的变化，或者符合条件项目的利益转让的情况，则符合条件的项目或者任何纳税人都不能再申请资本税减免。但是，购买人、受让人或者继承人在原有条件下和减免期间内，可以获得资本税减免。

.....

Definitions.

(a) The following terms shall have the following meanings, respectively, when used in this article unless the context clearly requires otherwise:

(1) BASE WAGE REQUIREMENT.

a. For qualifying projects in which an investing company files a written statement of intent (Form INT) with the department on or before May 21, 2009, "base wage requirement" means either an average hourly wage of not less than eight dollars (\$8) per hour or an average total compensation of not less than ten dollars (\$10) per hour, including benefits.

b. For qualifying projects that are not located in a favored geographic area and for which an investing company files a written statement of intent (Form INT) with the department after May 21, 2009, "base wage requirement" means an average hourly wage, inclusive of all employees in Alabama, of not less than the lesser of fifteen dollars (\$15) per hour (indexed annually in accordance with the manner provided in Section 25-5-68) or the average hourly wage of the county where the qualifying project is located (as reported annually by the Department of Industrial Relations), both excluding benefits.

c. For qualifying projects that are located in a favored geographic area and for which an investing company files a written statement of intent (Form INT) with the Department after May 21, 2009, "base wage requirement" means an average hourly wage, inclusive of all employees in Alabama, of not less than the lesser of twelve dollars (\$12) per hour (indexed annually in accordance with the manner provided in Section 25-5-68) or the average hourly wage of the county where the qualifying project is located (as reported annually by the Department of Industrial Relations), both excluding benefits.

d. Notwithstanding the foregoing, wages of direct processors of agriculture food products shall be subject to the local labor market. In the event that reliable local labor market statistics are not available, the department shall, by regulation or ruling, establish a source of wage information that best represents the average hourly wage rate in Alabama for direct processors of agriculture food products.

(2) CAPITAL COSTS. All costs and expenses incurred by one or more investing companies in connection with the acquisition, construction, installation and equipping of a qualifying project during the period commencing with the date on which such acquisition, construction, installation and equipping commences and ending on the date on which the qualifying project is placed in service, including, without limitation all of the following:

a. The costs of acquiring, constructing, installing, equipping, and financing a qualifying project, including all obligations incurred for labor and to contractors, subcontractors, builders, and materialmen.

b. The costs of acquiring land or rights in land and any cost incidental thereto, including recording fees.

c. The costs of contract bonds and of insurance of all kinds that may be required or necessary during the acquisition, construction, or installation of a qualifying project.

surveys, estimates, plans and specifications, preliminary investigations, environmental mitigation and supervision of construction, as well as for the performance of all the duties required by or consequent upon the acquisition, construction, and installation of a qualifying project.

e. The costs associated with installation of fixtures and equipment; surveys, including archaeological and environmental surveys; site tests and inspections; subsurface site work; excavation; removal of structures, roadways, cemeteries, and other surface obstructions; filling, grading, paving and provisions for drainage, storm water retention, installation of utilities, including water, sewer, sewage treatment, gas, electricity, communications, and similar facilities; off-site construction of utility extensions to the boundaries of the property.

f. All other costs of a nature comparable to those described, including, without limitation, all project costs which are required to be capitalized for federal income tax purposes pursuant to 26 U.S.C. § 263A.

g. Costs otherwise defined as capital costs that are incurred by the investing company where the investing company is the lessee under a lease that: (1) has a term of not less than five years, and (2) is characterized as a capital lease for federal income tax purposes; provided, that if the project is a headquarters facility, the lease may be characterized as an operating lease for federal income tax purposes in which event capital costs shall include the net present value of the payments made by the investing company under the lease computed using the applicable federal rate for the month in which the qualifying project is placed in service and for the term most closely approximating the term of the lease. Capital costs shall not include property owned or leased by the investing company or a related party before the commencement of the acquisition, construction, installation or equipping of the qualifying project unless such property was physically located outside the state for a period of at least one year prior to the date on which the qualifying project was placed in service.

h. Costs either paid or incurred by (i) a public industrial development board or authority, city, or county, or other public corporation or political subdivision (a "public entity") for the benefit of a qualifying project where such costs are treated as costs paid by an investing company with respect to the qualifying project for federal income tax purposes (such costs shall not include amounts contributed by a public entity to a qualifying project as a capital contribution or gift except to the extent that an investing company has cost basis in the contribution or gift for federal income tax purposes); or (ii) a related party to an investing company to the extent such costs are included in or taken into account in determining the investing company's federal income tax basis in the qualifying project, whether or not incurred by an investing company.

(3) CAPITAL CREDIT. An annual amount equal to up to five percent of the capital costs of the qualifying project, such amount to be credited or allowed in accordance with Section 40-18-194 and Section 40-18-195 hereof and other provisions of law, against the state income tax or financial institution excise tax, as provided in Section 40-18-194, liability generated by or arising out of the qualifying project in each of the 20 years commencing with the year during which the qualifying project is placed in service and continuing for 19 consecutive years thereafter.

(4) DATA PROCESSING CENTER. An establishment engaged in the provision of complete processing and specialized reports from data, the provision of automated data processing and data entry services, the provision of an infrastructure for hosting or data processing services, the provision of specialized hosting activities, the

provision of application service provisioning, the provision of general time-share mainframe facilities, or some combination of the foregoing, without regard to whether any other activities are conducted at the establishment.

(5) DEPARTMENT. The Alabama Department of Revenue.

(6) FAVORED GEOGRAPHIC AREA. Either of the following:

a. Any area designated or created as an enterprise zone by law or that is governed by the Alabama Enterprise Zone Act.

b. 1. Any Alabama county which is considered to be less developed. A county is considered to be less developed if it has been found to be less developed by the Alabama Department of Industrial Relations using the most current data available from the United States Departments of Labor or Commerce, the United States Bureau of the Census, or any other federal or state agency, and which finding shall be made immediately upon passage of Act 2001-965 and not later than January 1 of each year thereafter.

2. A county shall be found to be less developed if it is ranked as the forty-fifth through sixty-seventh county, inclusive, using the following factors:

(i) Percent change in population over the most recent five-year period.

(ii) Personal per capita income in the last calendar year for which data are available.

(iii) The average percent employed over the last 12 months for which data are available.

3. The factors used in ranking counties will be weighted in the following manner:

(i) Percent change in population (25 percent).

(ii) Personal per capita income (25 percent).

(iii) Average percent employed (50 percent).

(7) HEADQUARTERS FACILITIES.

a. For qualifying projects in which an investing company files a written statement of intent (Form INT) with the department on or before May 21, 2009, "headquarters facilities" means a facility which will serve as the national, regional or state headquarters for an investing company that conducts significant business operations outside the state and will serve as the principal office of the principal operating officer of the qualifying project. For purposes of this Article 7, the term "principal operating officer" is defined as the person with chief responsibility for the daily business operations of the qualifying project.

b. For qualifying projects in which an investing company files a written statement of intent (Form INT) with the department after May 21, 2009, "headquarters facilities" means any trade or business described in the 2007 North American Industry Classification System, promulgated by the Executive Office of the President of the United States, Office of Management and Budget, National Industry 551114.

(8) INDUSTRIAL, WAREHOUSING, OR RESEARCH ACTIVITY. Any trade or business described

in the 2007 North American Industry Classification System, promulgated by the Executive Office of the President of the United States, Office of Management and Budget, Sectors 31 (other than National Industry 311811), 32, and 33; Subsectors 423, 424, 511, and 927; Industry Groups 5417, 5415, and 5182 (without regard to the premise that data processing and related services be performed in conjunction with a third-party); Industries 11331 and 48691; and National Industries 115111, 517110, 541380, and 561422 (other than establishments that originate telephone calls) and includes such trades and businesses as may be hereafter reclassified in any subsequent publication of the North American Industry Classification System or other industry classification system developed in conjunction with the United States Department of Commerce, or any process or treatment facility which recycles, reclaims, or converts materials, which include solids, liquids, or gases, to a reusable product.

(9) INVESTING COMPANY. Any corporation, partnership, limited liability company, proprietorship, trust or other business entity, regardless of form, making a qualified investment.

(10) NEW EMPLOYEES. Those persons who have not been previously employed at the site on which the qualifying project is or will be located or by an investing company or companies in the state; will be employed full-time at the qualifying project; and will be subject to the personal income tax imposed by Section 40-18-2, upon commencement of employment at the qualifying project.

(11) PROJECT. Any land, building or other improvement, and all real and personal properties deemed necessary or useful in connection therewith, whether or not previously in existence, located or to be located in the state.

(12) QUALIFYING INVESTMENT. The undertaking by one or more investing companies of a qualifying project.

(13) QUALIFYING PROJECT. A project to be sponsored or undertaken by one or more investing companies meeting any one of the following requirements:

a. A project the capital costs of which are not less than two million dollars (\$2,000,000), and at which the predominant trade or business activity conducted will constitute industrial, warehousing, or research activity.

b. A small business addition the capital costs of which are not less than one million dollars (\$1,000,000), and at which the predominant trade or business activity conducted will constitute industrial, warehousing, or research activity.

c. A headquarters facility the capital costs of which are not less than two million dollars (\$2,000,000) at which the predominant trade or business activity conducted will not be the production of electricity.

d. A project located in a favored geographic area the capital costs of which are not less than five hundred thousand dollars (\$500,000), and at which the predominant trade or business activity conducted will constitute industrial, warehousing, or research activity.

e. A project owned by a utility described in Section 37-4-1(7)a., or owned by an investing company which is itself owned by a utility, the capital costs of which are not less than the following:

1. One hundred million dollars (\$100,000,000), if the predominant trade or business activity conducted will be the production of electricity from alternative energy resources.

2. Five million dollars (\$5,000,000), if the predominant trade or business activity conducted will be the production of electricity from hydropower production.

f. A data processing center the capital costs of which are not less than the following:

1. Two million dollars (\$2,000,000), if the data processing center is not located in a favored geographic area.

2. Five hundred thousand dollars (\$500,000), if the data processing center is located in a favored geographic area.

g. A research and development facility the capital costs of which are not less than the following:

1. Two million dollars (\$2,000,000), if the research and development facility is not located in a favored geographic area.

2. Five hundred thousand dollars (\$500,000), if the research and development facility is located in a favored geographic area.

h. A renewable energy facility the capital costs of which are not less than the following:

1. Two million dollars (\$2,000,000), if the renewable energy facility is not located in a favored geographic area.

2. Five hundred thousand dollars (\$500,000), if the renewable energy facility is located in a favored geographic area.

(14) RELATED PARTY. A person or entity that bears a relationship to an investing company described in Section 267(b), (c), or (e) of the Internal Revenue Code of 1986, as amended.

(15) RENEWABLE ENERGY FACILITY. Any plant, property, or facility that either:

a. Produces electricity or natural gas, in whole or in part, from biofuels as such term is defined in Section 2-2-90(c) (2) or from renewable energy resources as such term is defined in Section 40-18-1(30) with the exception that hydropower production shall be excluded from such definition; or

b. Produces biofuel as such term is defined in Section 2-2-90(c) (2).

(16) RESEARCH AND DEVELOPMENT FACILITY. An establishment engaged in conducting original investigations undertaken on a systematic basis to gain new knowledge or applying research findings or other scientific knowledge to create new or significantly improved products or processes, or both.

(17) SMALL BUSINESS ADDITION. Any land, building or other improvement, and all real and personal properties deemed necessary or useful in connection therewith, whether or not previously in existence, to be used as a part of any existing facility of a business located in the state that, prior to the date on which the addition is placed in service, had 100 or fewer full-time employees.

(18) TAX YEAR. The applicable taxable year as the term is defined in Section 40-18-1(36).

(19) 1993 ACT. Act No. 93-851, H. 27 and Act No. 93-852, H. 83 adopted at the 1993 First Special Session of the Legislature of Alabama, as amended by Act No. 94-370, S. 559 adopted at the 1994 Regular Session of the Legislature of Alabama.

(b) The amendments made to this section by Act 2008-275 shall be effective for tax years and periods beginning after December 31, 2011.

(Acts 1995, No. 95-187, p. 250, § 1; Acts 1997, No. 97-446, p. 765, § 1; Act 2001-965, 3rd Sp. Sess., p. 854, § 1; Act 2008-275, p. 402, § 10; Act 2009-722, § 2.)

Qualifications for capital credits.

(a) It shall be a condition to the receipt of a capital credit that:

(1) For a qualifying project described in Section 40-18-190(a) (13)c. or f., not less than 50 jobs for new employees at the qualifying project be provided commencing with the date which is not later than one year after the qualifying project is placed in service and that the average wages for all new employees at the qualifying project be not less than the base wage requirement by the date which is not later than one year after the qualifying project is placed in service and during each year during which all or any part of the capital credit is available with respect to the qualifying project.

(2) For any qualifying project other than a qualifying project described in Sections 40-18-190(a) (13)c. or f., either of the following occur:

a. Not less than 20 jobs for new employees at a qualifying project except as otherwise provided in this subdivision and commencing with the date which is not later than one year after the qualifying project is placed in service and that the average wages for all new employees at the qualifying project be not less than the base wage requirement by the date which is not later than one year after the qualifying project is placed in service and during each year during which all or any part of the capital credit is available with respect to the qualifying project.

b. Not less than 15 jobs for new employees at the qualifying project which is a small business addition be provided commencing with the date which is not later than one year after the qualifying project is placed in service and that the average wages for all new employees at the qualifying project be not less than the base wage requirement by the date which is not later than one year after the qualifying project is placed in service and during each year during which all or any part of the capital credit is available with respect to the qualifying project.

c. Not less than five jobs for new employees at the qualifying project which is located in a favored geographic area and commencing with the date which is not later than one year after the qualifying project is placed in service and that the average wages for all new employees at the qualifying project be not less than the base wage, as defined in Section 40-18-190(a) (1), requirement by the date which is not later than one year after the qualifying project is placed in service and during each year during which all or part of the capital credit is available with respect to the qualifying project.

If an investing company closes or reduces its level of employment at an existing facility in this state and within two years following the closing or reduction in its level of employment places a qualifying project in service, only the number of new employees in excess of the number of employees who worked at the existing facility at the time of the closure or prior to the reduction in employment shall be deemed to be new employees for purposes of this section.

(b) The Legislature recognizes that one or more entities may enter into a joint venture in the form of a limited liability company, partnership, or other form of business entity in connection with a qualifying project. It is the intent of this article that the requirements of this article respecting minimum capital costs and employment be applied to the qualifying project and that the capital credit be available and granted to those entities liable for or against which the state income tax is allocated or assessed with respect to the income generated by or arising out of the qualifying project. It shall not be a requirement of this

article that the entity employing any new employees be the same entity entitled receive the capital credit so long as the requirements of capital costs and new employees are implemented and maintained with respect to the qualifying project.

(c) A change of ownership or assignment of interest in any qualifying project shall not qualify the qualifying project or any taxpayer to receive any additional capital credits, and the purchaser, assignee, or successor of the qualifying project or interests therein shall be entitled to the capital credit upon the same conditions and for the same period as the investing company or companies originally entitled to the capital credit.

(d) The Legislature recognizes that while certain periods specified in this article with respect to the capital credit are measured by calendar years it will be necessary for the capital credit to be applied with respect to the tax years of the recipients of the capital credit. Accordingly, the department is hereby authorized to adopt regulations to provide that the capital credit may be allocated to the tax years of the recipient of the capital credit, including the method of determining the pro rata amount of capital credit, if any, available where the tax year of the recipient of the capital credit will end subsequent to the end of any calendar year period specified in this article.

(e) A company shall be considered to have met the employment and wage requirements for the portion of the year following the date upon which such requirements are first met and for each full year thereafter (such portion of a year and each full year thereafter during the 20 year credit period is hereinafter referred to as a "compliance year") if the employment requirement is satisfied for at least 11/12 of each compliance year and the wage requirement is met based on an average determined over each compliance year.

(f) (1) Any investing company that meets the employment and wage requirements of this section by a date which is not later than one year after the date on which the qualifying project is placed in service, but fails to meet such requirements in any subsequent compliance year, may still claim the capital credit for each compliance year in which such investing company again meets the employment and wage requirements of this section. In no event, however, shall an investing company be able to claim a capital credit in a compliance year beginning: (i) after the third compliance year (whether or not consecutive) in which the investing company fails to meet the employment and wage requirements of this section; or (ii) more than nineteen (19) years after the year in which the qualifying project is first placed in service.

(2) Any investing company that files a written statement of intent (Form INT) with the department after May 21, 2009 and that meets the employment and wage requirements of this section by a date which is not later than one year after the date on which the qualifying project is placed in service, but fails to meet such requirements in any subsequent compliance year, shall forfeit a percentage of the capital credits claimed in the prior five years. The forfeiture shall equal 100 percent of the capital credits claimed in the year immediately preceding the year in which the investing company fails to maintain the employment and wage requirements of this section. The forfeiture percentage shall be reduced by 20 percent for each successive prior year in the five year forfeiture period. The forfeiture of capital credits shall be treated in the same manner as the imposition of the tax imposed by this chapter and shall be payable by the investing company on the fifteenth day of the third month following the close of the year in which the investing company failed to meet the employment and wage requirements of this section.

Entities allowed capital credit.

(a) The Legislature recognizes that a substantial number of businesses are organized as limited liability companies, partnerships, and other types of business entities and that certain business entities, organized as corporations, elect to be treated as "S" corporations under federal and state tax laws, and that it is essential that the capital credit amount shall be available on a pass-through basis in the manner hereinafter provided.

(b) Each investing company, or its shareholders, partners, members, owners, or beneficiaries shall be entitled to the capital credit for each tax year of an investing company with respect to which a capital credit is provided pursuant to this article. The capital credit shall be allowed as follows:

(1) The owner of an investing company which is a proprietorship shall receive a credit against the individual income tax levied by Section 40-18-5 that otherwise would be owed to the state in any year by the owner with respect to the income of the investing company generated by or arising out of the qualifying project.

(2) An investing company which is an Alabama C corporation as defined in Section 40-18-160, or which is an Alabama S corporation and which is subject to taxation under Section 40-18-174, or Section 40-18-175, shall receive a credit against the corporate income tax levied by Section 40-18-31 or by Section 40-18-174 or Section 40-18-175, that otherwise would be owed to the state in any year by the investing company with respect to the income generated by or arising out of the qualifying project.

(3) The shareholders of an investing company which is an Alabama S corporation as defined in Section 40-18-160, and whose taxable income is subject to determination under Section 40-18-161, each shall receive a credit against the individual income tax levied by Section 40-18-5 that otherwise would be owed to the state in any year by each shareholder of the investing company with respect to income of the investing company generated by or arising out of the qualifying project.

(4) The partners, members, or owners of an investing company, the income of which is subject to taxation under Section 40-18-24, each shall receive a credit against the corporate income tax levied by Section 40-18-31, or against the individual income tax levied by Section 40-18-5, whichever is applicable to each such partner, member, or owner that otherwise would be owed to the state in any year by each partner, member, or owner of the investing company with respect to income of the investing company generated by or arising out of the qualifying project.

(5) An investing company which is a trust or estate having income subject to taxation under Section 40-18-25(c) shall receive a credit against the income tax levied by Section 40-18-5 that otherwise would be owed to the state in any year by the investing company on the income generated by or arising out of the qualifying project.

(6) The beneficiaries of an investing company which is a trust or estate the income of which is subject to taxation under Section 40-18-25(d) each shall receive a credit against the corporate income tax levied by Section 40-18-31, or against the individual income tax levied by Section 40-18-5, whichever is applicable to each such beneficiary, that otherwise would be owed to the state in any year by each beneficiary of the investing company with respect to income of the investing company generated by or arising out of the qualifying project.

(7) A shareholder, partner, member, owner, or beneficiary which is eligible to receive a credit under subdivision (3), (4), or (6) of this subsection and which is an Alabama S corporation, or which has income which is subject to taxation under Section 40-18-24 or Section 40-18-25(d), solely for purposes of the application of this subsection, shall be treated as though the shareholder, partner, member, owner, or beneficiary were also an investing company.

(8)a. An investing company which is a financial institution as defined in Section 40-16-1 shall receive a credit against the financial institution excise tax levied by Section 40-16-4 that otherwise would be owed to the state in any year by the investing company with respect to the income generated by or arising out of the qualifying project which is a data processing center, is a headquarters facility, or is described in the 2007 North American Industry Classification System National Industry 561422 (other than establishments that originate telephone calls). To receive the capital credit authorized by this paragraph (8)a., Section 40-18-193 shall be complied with. Further, the financial institution must be the investing company or it must own, directly or indirectly, at least 50 percent of the investing company. If the financial institution is a shareholder, partner, member, owner, or beneficiary of an investing company which is not itself subject to taxation, the financial institution shall be entitled to a capital credit corresponding to its relative ownership interest in the investing company, subject to the 50 percent ownership requirement of the immediately preceding sentence.

b. In making the report required by Section 40-16-6(d), a financial institution receiving the capital credit authorized in paragraph (8)a. shall not take into account the qualifying project.

(9) The capital credit allowed under this subsection for any tax year of an investing company shall not exceed the aggregate amount which otherwise would be due from the investing company, its shareholders, partners, members, owners, or beneficiaries to the state in tax with respect to the income of the investing company generated by or arising out of the qualifying project, determined after the application of all other deductions, losses, or credits permitted under Titles 40 and 41, for the taxable year, and determined by applying the maximum rate applicable to individuals under Section 40-18-5, or the rate applicable to corporations under Section 40-18-31, or the rate applicable to financial institutions under Section 40-16-4, as the case may be. Notwithstanding the foregoing, the capital credit allowed under this subsection shall not exceed 60 percent of the aggregate amount which would otherwise be due from the investing company, in the case of a qualifying project for the production of electricity from coal gasification or liquefaction or advanced fossil-based generation, as such terms are defined in Section 40-18-1, or hydropower production, or 80 percent of the aggregate amount which would otherwise be due, in the case of a qualifying project described in Section 40-18-190(a) (13)e which produces electricity from any other type of alternative energy resource.

(10) In no event may any amount described in this subsection be carried forward or back by any investing company, shareholders, partners, members, owners, or beneficiaries with respect to a prior or subsequent year.

(11) Any shareholder, partner, member, owner, or beneficiary of an investing company may elect annually to use his or her allowable portion of the tax credit created by this article as a nonrefundable estimated tax payment against his or her individual income tax liability. If a taxpayer makes an annual election to use the aforementioned credit as a nonrefundable estimated payment, the taxpayer shall compute the amount of the credit as though it were a credit, subject to all the requirements and limitations provided by law for the credit, but shall use the amount computed as a nonrefundable estimated payment and shall not use the same

amount as a credit. In no event shall this provision be construed to expand the 20-year limitation of credit or nonrefundable estimated tax payment to expand the 20-year limitation of the credit or estimated tax payment. In no event shall a credit used as nonrefundable estimated payment exceed the amount that would be available if the credit were not used as a nonrefundable estimate payment.

(c) The amendments made to this section by Act 2008-275 shall be effective for tax years and periods beginning after December 31, 2011.

(Acts 1995, No. 95-187, p. 250, §5; Act 2003-375, §1; Act 2008-275, p. 402, §10; Act 2009-722, §2.)

(14) 阿肯色州投资和就业创造激励项目介绍

Investment Incentives 阿肯色州投资刺激计划

InvestArk (Sales and Use Tax Credit) 投资阿肯色州鼓励措施

InvestArk is a sales and use tax credit program available to businesses established in Arkansas for two years or longer that invest five million dollars (\$5,000,000) or more at a single location in plant or equipment for new construction, expansion or modernization.

投资阿肯色州鼓励措施致力于为企业提供销售税和使用税抵免奖励, 要求企业在阿肯色州的经营期限超过 2 年并且在同一位置为新建、扩建或现代化目的对厂房或设备的投资应当超过 500 万美元。

The business must be approved for the program prior to beginning construction or incurring eligible project costs and the company must obtain a direct-pay sales and use tax permit from the State of Arkansas. A credit against the business' state direct-pay sales and use tax liability, equal to one-half percent (1/2%) above the state sales and use tax rate in effect at the time of application, is earned based on the total eligible project cost. Currently, the percentage that may be earned as credit is 7% of eligible project expenditures. In any year, tax credits claimed under this program cannot exceed 50% of the business' sales and use tax liability on taxable purchases. All reported expenditures will be audited by the Arkansas Department of Finance and Administration.

在工程建设开始或合格项目成本发生之前, 经营活动应当经过批准。同时, 企业应当从阿肯色州获得直接支付销售和使用税的抵免允许。抵免额根据合格项目成本进行核算, 相当于州销售和适用税率的 50%。目前, 抵免比例为项目投资总额的 7%。任何年度, 获得的销售税和使用税抵免额不得超过应纳税总额的 50%。所有报告的支出将有阿肯色州财政管理部进行审计。

The credit is earned in the year the eligible expenditure is made and can be applied against the business' state direct-pay sales and use tax liability in the year following the year of expenditure. Any unused credits may be carried forward for a period of up to five (5) years. Total project expenditures must be incurred within four (4) years of the date the project is approved by AEDC.

当年税收奖励可以滚动到下一个年度的支出抵免, 但最多只能结转 5 年。在经 AEDC 批准后, 所有项目支的支出应当从批准之日起 4 年内实际发生。

Tax Back (Sales and Use Tax Refund) 退税鼓励措施

The Tax Back program provides sales and use tax refunds on the purchase of building materials and taxable machinery and equipment to qualified businesses investing at least \$100,000 and who either a) sign a job creation agreement under the Advantage Arkansas or Create Rebate programs within 24 months of signing the Tax Back agreement or b) have met the requirements of an Advantage Arkansas or Create Rebate agreement within the previous 48 months.

退税鼓励措施是为符合投资条件的企业退还企业因购买建筑材料和机器设备而缴纳的销售税和使用税，要求投资额至少达到 10 万美元，并且企业（1）应当在签订退税鼓励措施协议后 24 个月内在提升阿肯色州鼓励计划下签订就业岗位创造协议或（2）在 48 个月内符合提升阿肯色州鼓励计划或者创造退税鼓励措施的有关条件。

Applicants for Tax Back must also obtain an endorsement resolution from a local governing authority authorizing the refund of its local taxes. Applicants must meet the qualification criteria under the requisite Advantage Arkansas or Create Rebate program in which they are participating and must be approved by AEDC.

退税申请人应当从当地被授权管理退税的政府机构获得批准证书。同时，申请人应当得到 AEDC 的批准，参加提升阿肯色州鼓励计划或者创造退税鼓励措施，申请人必须符合参与措施计划的资格条件。

The refund of sales and use taxes shall not include the refund of taxes dedicated to the Educational Adequacy Fund provided in §19-5-1227 or the taxes dedicated to the Conservation Tax Fund provided in §19-6-484; which totals 1%. The state tax rate is 6.5% so the eligible refund would be 5.5%.

销售和使用税的返还不包括§19-5-1227 下的教育充足基金的税收返还或者§19-6-484 下资源保护税收返基金的税收返还。阿肯色州的税率为 6.5%，因此合格的退税率为 5.5%。

Eligibility (条件)

- Manufacturers in NAICS codes 31-33

NAICS 法案 31-33 的制造商

- Businesses primarily engaged in the design and development of prepackaged software, digital content production and preservation, computer processing, data preparation services or information retrieval services. Eligible computer-related businesses must derive at least 75% of their revenue from out-of-state sales
- Businesses primarily engaged in motion picture production that derive at least 75% of their revenue from out-of-state sales
- Distribution centers that derive 75% of their sales revenue from out-of-state customers
- Intermodal facilities with more than one (1) mode of interconnected movement of freight, commerce, or passengers
- Office sector businesses that support primary business needs and that are non-retail businesses deriving at least seventy-five percent (75%) of their sales revenue from out-of-state

- National or regional corporate headquarters as classified in the NAICS code 551114
- Firms primarily engaged in commercial, physical and biological research as classified in the NAICS code 541710
- Scientific and technical services businesses that derive at least 75% of their revenue from out-of-state sales. The average hourly wage paid by these businesses must exceed 150% of the county or state average hourly wage, whichever is less.

Job Creation Incentives 阿肯色州就业创造刺激计划

Arkansas's job-creation incentives are based on payroll and use a tier system based on poverty rate, unemployment rate, per capita personal income and population growth to determine qualification criteria and benefits. Tiers are assigned annually based on current data. See Arkansas Incentives Tier Map and Tables.

阿肯色州就业创造刺激计划依据贫困阶层的工资和分级制度，失业率，人均收入和人口增长确定资格标准和奖励。

Advantage Arkansas (Income Tax Credit) 提升阿肯色州鼓励计划

Advantage Arkansas offers a state income tax credit for job creation based on the payroll of new, full-time, permanent employees hired as a result of the project. The table above shows the job creation requirements and the available benefit under the program.

提升阿肯色州鼓励措施是为符合投资要求并创造新的全日制就业岗位的企业提供所得税抵免奖励，

In order to qualify for the Advantage Arkansas program (all tiers), the proposed average hourly wage of the new employees hired as a result of the project must be equal to or greater than the lowest county average hourly wage. Currently, the average hourly wage threshold for the Advantage Arkansas program is \$11.05.

为获得提升阿肯色州鼓励计划奖励，新岗位的每小时平均工资应当超过县平均工资水平。当前，提升阿肯色州鼓励措施的最低门槛为 11.05 美元/小时。

The Advantage Arkansas income tax credit is earned each tax year for a period of five years. The income tax credit cannot offset more than 50 percent of a business' income tax liability in any one year and may be carried forward for nine years beyond the tax year in which the credit was first earned. The credit begins in the tax year in which the new employees are hired. Employees included in the new additional payroll under the project must be Arkansas taxpayers.

提升阿肯色州鼓励措施允许企业申请税收抵免, 申请期限可达 5 年。申请企业获得的所得税抵免额可用于抵免到期的应付税款, 但减免不能超过应纳税额的 50%, 减免最多可结转 9 年。

ArkPlus (Income Tax Credit) 投资所得税抵免鼓励措施

ArkPlus is a state income tax credit program that provides tax credits of 10% of the total investment in a new location or expansion project. This discretionary incentive is offered in highly competitive situations.

投资所得税抵免鼓励措施允许企业因投资新项目或者扩建项目而申请投资额 10% 的税收抵免。

ArkPlus requires both a minimum investment and a minimum payroll of new, full-time, permanent employees hired as a result of the project, depending on the tier in which the business locates. Total project expenditures must be incurred within four (4) years of the date the project is approved by AEDC. New, full-time, permanent employees must be hired within 48 months of the date the financial agreement is signed.

投资所得税抵免鼓励措施要求企业必须满足最低投资额和最低新增薪金额。项目支出必须在经 AEDC 批准后 4 年内实际发生。新的全日制岗位必须在财政协议签订后 48 个月进行招聘。

The income tax credits may be used to offset 50% of the Arkansas income tax liability in the tax year the credit is earned. Any unused credits may be carried forward for nine (9) years beyond the tax year in which the credit was first earned.

奖励的所得税抵免总额可用于抵免到期的应付税款, 但减免不能超过应纳税额的 50%, 减免最多可结转 9 年。

Create Rebate (Cash Rebate) 创造退税鼓励措施

Incentives are negotiated and offered at the discretion of the Executive Director of the Arkansas Economic Development Commission.

创造退税鼓励措施由阿肯色州经济发展委员会的执行主任进行议定和提供。

Create Rebate provides annual cash payments based on a company's annual payroll for new, full-time, permanent employees. In order to qualify, the company must create a minimum of \$2 million annually in new payroll. The minimum payroll must be met within 24 months of the effective date of the financial incentive agreement. No benefits may be claimed until the \$2 million annual payroll threshold is met.

创业退税鼓励措施是为新聘全日制雇员支付的年工资总额在 200 万美元以上的

符合条件的企业提供现金奖励, 可获得的现金奖励取决于新增薪金的金额以及项目所在县的等级。

Create Rebate benefits are available after the business certifies to the Arkansas Department of Finance & Administration that it has fulfilled the minimum payroll requirements and the reported payroll has been verified.

在获得创业退税鼓励之前, 企业应当向阿肯色州财政管理局证明最低薪金要求已经满足并且报告的薪金已经过审查。

Abstract

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Tax Back (Sales Tax Refund)

Application for Tax Exemption under the provisions of Section 10(38) of the Income Tax Act, 1961, is hereby submitted for the consideration of the Hon'ble Member, Andhra Pradesh Sahakar Board, Hyderabad. The details of the application are as follows:

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- **Mathematical Induction** 31-33

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(15) 阿肯色州替代燃油发展基金项目介绍

翻译:

阿肯色州替代燃油发展基金 (Arkansas Alternative Fuel Grants and Rebates)

阿肯色州替代燃油发展基金 (Arkansas Alternative Development Fund) 向替代燃油生产商、加工商和销售商提供补贴。替代燃油生产商每生产 1 加仑的替代燃油可以获得 0.2 加仑的补贴, 但总计不超过 200 万美元, 建设、改建、改变或者翻新替代燃油加工设备的加工商可以获得 50% 的设备成本补贴, 但总计不超过 300 万美元, 致力于销售和储存替代燃油或替代混合燃油的销售商可以获得 50% 的设备成本补贴, 总计不超过 30 万美元。替代燃油包括生物燃油、乙醇、压缩天然气或者合成运输燃油。

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Local Examples

Summary Tables

Expired, Repealed, and Archived Arkansas 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.

Alternative Fuel Vehicle and Infrastructure Rebate Program

Archived: 07/01/2015

The Arkansas Energy Office, a division of the Arkansas Economic Development Commission, administers the Arkansas Gaseous Fuels Vehicle Rebate Program (Program), funded by the Clean-Burning Motor Fuel Development Fund. The Program provides 50% of the conversion or incremental cost, up to \$4,500, specifically for compressed natural gas (CNG), liquefied natural gas (LNG), or liquefied petroleum gas (propane) vehicle purchases or conversions. CNG must be delivered to a vehicle at 3,000 pounds per square inch and metropol on a gasoline gallon equivalent (GGE) or diesel gallon equivalent (DGE) basis. One GGE of CNG is equal to 5.65 pounds (lbs.) and one DGE of LNG is equal to 6.22 lbs. The Arkansas Energy Office reviews and processes vehicle rebate applications on a first-come, first-served basis. Rebates are also available for CNG, LNG, and propane fueling stations in the amount of 75% of qualifying costs, up to \$400,000. The Program is currently closed and no funding is available (verified July 2015). (Reference Arkansas Code 15-10-901 to 15-10-904 and 19-5-1245)

Alternative Fuel Grants and Rebates

Archived: 02/01/2015

The Arkansas Alternative Fuels Development Program (Program) provides grants to alternative fuel producers, feedstock processors, and alternative fuel distributors. Producers may be eligible to receive \$0.20 per gallon of alternative fuels produced, not to exceed \$2 million. Feedstock processors may be eligible to receive up to \$3 million or 50% of the project cost, whichever is less, for the construction, modification, alteration, or retrofitting of a feedstock processing facility that is located and operated in Arkansas. Alternative fuel distributors may be eligible to receive up to \$300,000 or 50% of the project cost, whichever is less, for assisting with the distribution and storage of alternative fuels or alternative fuel mixtures at distribution facilities that are located and operated in Arkansas. Alternative fuels include biodiesel, ethanol, compressed natural gas, or a synthetic transportation fuel.

The Program also provides rebates for the cost of converting diesel or gasoline vehicles to dedicated or bi-fuel natural gas or propane vehicles. The rebate amount is 75% of the conversion system and incremental conversion costs and is determined by the gross vehicle weight rating (GVWR) as shown in the table below.

GVWR/Rebate Amount: 0-500 lbs. \$5,000; 501-14,000 lbs. \$8,000; 14,001-26,000 lbs. \$20,000; Over 26,000 lbs. \$32,000

A public entity, company, organization, or affiliate may receive up to \$50,000 per fiscal year for conversion costs. Other restrictions and requirements may apply. For more information, see the Arkansas Agriculture Department Programs page.

The Arkansas Agriculture Department must prepare and submit an annual progress report to the governor and the legislative council to include the amount and purpose of each rebate, the total amount expended by the rebate recipient for conversion costs, and the results produced or the progress made in converting conventional vehicles to operate on natural gas or propane.

(Reference Arkansas Code 16-13-101 15-13-102 15-13-201 to 15-13-305 and 19-5-901)

阿肯色州法典节选 (Code of Arkansas)

15-13-301 阿肯色州替代燃油发展项目

- (a) 本章节设立阿肯色州替代燃油发展项目,该项有的运作由阿肯色州农业部负责。
- (b) 发展项目具体包括三个补贴项目:
 - (1) 替代燃油生产商的资本运营刺激计划 (capital and operation incentives for alternative fuel producers)
 - (2) 替代燃油加工商的生产刺激计划 (production incentives for feedstock producers)
 - (3) 替代燃油经销商的销售刺激计划 (distribution incentives for alternative fuel distributors)
- (c) 本章节下的补贴仅在 2007 年 1 月 1 日以后有效:
 - (1) 替代燃油生产装置、燃油加工装置和销售装置的资产投资;
 - (2) 替代燃油的生产; 或者
 - (3) 燃油加工。

15-13-302 替代燃油生产商的生产刺激计划

- (a) 针对本章节指定的替代燃油,在单位加仑的基础上,阿肯色州替代燃油发展项目将对替代燃油生产商提供补贴。
- (b) 补贴包括:
 - (1) 2007 年 1 月 1 日以后的新增资本。新增资本应当用于州内与替代燃油装置建设、翻新、改变和重建项目;
 - (2) 2007 年 1 月 1 日以后发生的运营成本。运营成本应当用于州内替代燃油的生产和运作。
- (c) 阿肯色州农业部负责新增资本的补贴申请:
 - (1) 补贴申请应当至少包括:
 - (A) 替代燃油装置的产量;
 - (B) 补贴资金的用途
 - (C) 提供企业有能力完成项目的证明文件。
 - (2) 补贴申请的介绍。

- (3) 制定支付补贴的流程;
- (4) 阿肯色州农业部农业部部长认为的其他因素。

(d) 农业部负责制定补贴运营补贴的申请流程:

- (1) 申请应当至少包括:
 - (A) 替代燃油装置的生产能力;
 - (B) 在申请补贴期间, 提供企业有能力进行运营的证明文件。

(2) 补贴申请的介绍

(3) 制定支付补贴的流程

(4) 阿肯色州农业部农业部部长认为的其他因素

(e) (1) 农业部应当制定年度报告。

(2) 报告应当包括:

(A) 补贴金额;

(B) 每项补贴的用途;

(C) 补贴申请者的使用情况;

(D) 补贴的结果和进程

(E) 原料的使用情况;

(F) 替代燃油的产量。

(3) 报告应当在下一年度的 6 月 30 日以前提交政府和议会。

(f) (1) 补贴的支付由部长负责, 每加仑的补贴金额为 20 美分。

(2) 补贴的对象为当年替代燃油生产企业的产量。

(g) (1) 在一个财务年度, 单个企业的补贴金额不得超过 200 万美元。

(2) 如果单个企业生产超过 1 种以上的替代燃油, 也被视为 1 个替代燃油生产企业。

(h)

15-13-303 替代燃油加工商的生产刺激计划

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15-13-304 替代燃油经销商的销售刺激计划

.....

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A.C.A. § 15-13-301

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*** CURRENT THROUGH THE 2010 FISCAL SESSION ***

Title 15 Natural Resources and Economic Development
Subtitle 1. Development Of Economic And Natural Resources Generally
Chapter 13 Arkansas Alternative Fuels Development Act
Subchapter 3 -- Arkansas Alternative Fuels Development Program

A.C.A. § 15-13-301 (2010)

15-13-301. Arkansas Alternative Fuels Development Program.

(a) The Arkansas Alternative Fuels Development Program is established and shall be developed and administered by the Arkansas Agriculture Department.

(b) The program shall include three (3) types of grant incentives:

- (1) Capital and operation production incentives for alternative fuels producers;
- (2) Production incentives for feedstock processors; and
- (3) Distribution incentives for alternative fuels distributors.

(c) The grant incentives under this subchapter are available only for the following after January 1, 2007:

(1) Capital investments in alternative fuels production facilities, feedstock processing facilities, or distribution facilities;

(2) The production of alternative fuels; or

(3) The processing of feedstock.

HISTORY: Acts 2007, No. 873, §1.View: Full | [Custom](#)

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A.C.A. § 15-13-302

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*** CURRENT THROUGH THE 2010 FISCAL SESSION ***

Title 15 Natural Resources and Economic Development
Subtitle 1. Development Of Economic And Natural Resources Generally
Chapter 13 Arkansas Alternative Fuels Development Act
Subchapter 3 -- Arkansas Alternative Fuels Development Program

A.C.A. § 15-13-302 (2010)

15-13-302. Production incentives for alternative fuels producers.

(a) The Arkansas Alternative Fuels Development Program shall include a grant incentive program for alternative fuels producers based on the gallonage production of alternative fuels as provided in this section.

(b) The program shall include grants for:

(1) Capital improvements made after January 1, 2007, for the construction, modification, alteration, or retrofitting of an alternative fuels production facility located and operated in Arkansas; and

(2) Operations costs after January 1, 2007, for the operation of an alternative fuels production facility located and operated in Arkansas.

(c) The Arkansas Agriculture Department shall create a grant application process for alternative fuels producers for capital improvements that includes:

(1) An application for a grant under this subsection (c) that shall include at a minimum:

(A) The expected gallonage production of alternative fuels at the facility;

(B) A narrative description of the intended use of the grant moneys; and

(C) Evidence sufficient to satisfy the department that the applicant has the capacity to complete the proposed project;

(2) Instructions about the grant process;

(3) Scoring procedures to determine the award of the grants; and

(4) Other factors that the Secretary of the Arkansas Agriculture Department deems necessary.

(d) The department shall create a grant application process for alternative fuels producers for operations costs that includes:

(1) An application for a grant under this subsection (d) shall include at a minimum:

(A) The expected gallonage production of alternative fuels at the facility; and

(B) Evidence sufficient to satisfy the department that the applicant has the capacity to operate during the applicable grant period;

- (2) Instructions about the grant process;
 - (3) Scoring procedures to determine the award of the grants; and
 - (4) Other factors that the secretary deems necessary.
- (e) (1) The department shall prepare an annual progress report on grant assistance made under this section.

(2) The report shall include:

- (A) The amount of each grant;
- (B) The purpose of each grant;
- (C) How grant funds were expended by the grant recipient;
- (D) The results produced or the progress made;
- (E) The revenues produced;
- (F) Tonnages of feedstock materials used; and
- (G) The gallonage of alternative fuels produced.

(3) The report for each state fiscal year shall be filed by June 30 of the following fiscal year with the office of the Governor and the Legislative Council.

(f) (1) The secretary shall make cash payments to an alternative fuels producer that qualifies as a grant recipient under this section in an amount not to exceed twenty cents (20cent(s)) per gallon of alternative fuels produced.

(2) The payment to an alternative fuels producer under this section shall be for the annual production of alternative fuels.

(g) (1) The department shall not award a grant in an amount that exceeds two million dollars (\$2,000,000) to any one (1) alternative fuels producer in any one (1) fiscal year.

(2) An entity that holds a controlling interest in more than one (1) alternative fuels production facility is considered one (1) alternative fuels producer under this section.

(h) Nothing in this section shall limit a grant recipient under this section from applying for or receiving a production incentive for feedstock processors under ?15-13-303.

HISTORY: Acts 2007, No. 873, ?1.

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A.C.A. §15-13-303

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*** CURRENT THROUGH THE 2010 FISCAL SESSION ***

Title 15 Natural Resources and Economic Development
Subtitle 1. Development Of Economic And Natural Resources Generally
Chapter 13 Arkansas Alternative Fuels Development Act
Subchapter 3 -- Arkansas Alternative Fuels Development Program

A.C.A. §15-13-303 (2010)

15-13-303. Production incentives for feedstock processors.

(a) The Arkansas Alternative Fuels Development Program shall include a grant incentive program that provides grants to feedstock processors to assist in the construction, modification, alteration, or retrofitting of feedstock processing facilities that are located and operated in Arkansas.

(b) The Arkansas Agriculture Department shall create a grant application process for feedstock processors that shall include:

(1) An application for a grant under this subchapter that shall include at a minimum:

(A) A narrative description of the intended use of the grant moneys; and

(B) Evidence sufficient to satisfy the department that the applicant has the capacity to complete the proposed project;

(2) Instructions about the grant process;

(3) Scoring procedures to determine the award of the grants; and

(4) Other factors that the Secretary of the Arkansas Agriculture Department deems necessary.

(c) (1) The department shall prepare an annual progress report on grant assistance made under this section.

(2) The report shall include:

(A) The amount of each grant;

(B) The purpose of each grant;

(C) How grant funds were expended by the grant recipient; and

(D) The origin and tonnage of the feedstock that was processed.

(3) The report for each state fiscal year shall be filed by June 30 of the following fiscal year with the office of the Governor and the Legislative Council.

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A.C.A. § 15-13-304

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*** CURRENT THROUGH THE 2010 FISCAL SESSION ***

Title 15 Natural Resources and Economic Development
Subtitle 1. Development Of Economic And Natural Resources Generally
Chapter 13 Arkansas Alternative Fuels Development Act
Subchapter 3 -- Arkansas Alternative Fuels Development Program

A.C.A. § 15-13-304 (2010)

15-13-304. Distribution incentives for alternative fuels distributors.

(a) The Arkansas Alternative Fuels Development Program shall include a grant incentive program that provides grants to alternative fuels distributors to assist the alternative fuels distributors with the storage and distribution of the alternative fuels or alternative fuels mixture at distribution facilities that are located and operated in Arkansas.

(b) The Arkansas Agriculture Department shall create a grant application process for alternative fuels distributors that shall include:

(1) An application for a grant under this subchapter that shall include at a minimum:

(A) A narrative description of the intended use of the grant moneys; and

(B) Evidence sufficient to satisfy the department that the provision of a grant to the alternative fuels distributor will improve the statewide supply and distribution of alternative fuels and alternative fuels mixtures that are produced in Arkansas;

(2) Instructions about the grant process;

(3) Scoring procedures to determine the award of the grants; and

(4) Other factors that the Secretary of the Arkansas Agriculture Department deems necessary.

(c) (1) The department shall prepare an annual progress report on grant assistance made under this section.

(2) The report shall include:

(A) The amount of each grant;

(B) The purpose of each grant;

(C) How grant funds were expended by the grant recipient;

(D) The results produced or the progress made in the overall distribution of alternative fuels or alternative fuels mixtures statewide;

(16) 科罗拉多州替代燃油基础设施税收减免项目介绍

翻译（第 2 页）

科罗拉多州替代燃油基础设施税收减免（Alternative Fuel Infrastructure Tax Credit）

2011 年 1 月 1 日以前的纳税年度，科罗拉多州税务部（Department of Revenue）向替代燃油生产企业提供建设、重建、收购替代燃油工厂成本的 20%，用于抵扣所得税。如果替代燃油工厂主要供应消费者，则上述比例将会以 1.25 倍方式给予补贴。如果至少 70% 的替代燃油连续 10 年都是从可再生资源进行提炼，则上述比例将会以 1.25 倍的方式给予补贴。可替代燃油比例的证明应当经税务部审批。税收减免允许在连续 5 年内进行抵扣，每年不超过 40 万美元。

Alternative Fuels Data Center

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Expired, Repealed, and Archived Colorado 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.

Biofuels Research Grants

Archived: 06/01/2015

The Colorado Office of Economic Development and International Trade administers the Bioscience Discovery Evaluation Grant Program (BDEGP), which provides grants to help research institutions commercialize biofuels and other qualified bioscience technologies. BDEGP includes three distinct grant programs: Proof of Concept, Early Stage Company, and Commercialization Infrastructure. For the purpose of this program, biofuel is defined as a biologically based fuel product developed from plant matter or other biological material, including renewable agricultural sources. Grant limits, matching funds, and other eligibility requirements apply. As of January 1, 2015, the BDEGP is part of the Advanced Industry Accelerator Program. On an interim basis, the BDEGP will operate in its former format along with the Advanced Industry Accelerator Program. For more information, see the BDEGP website. (Reference Colorado Revised Statutes 24-46.5-108)

Electric Vehicle Charging Incentive - Xcel Energy

Archived: 10/01/2014

Qualified Xcel Energy customers can participate in a pilot program and earn a \$100 credit for allowing Xcel Energy to interrupt their vehicle charging for a limited number of hours throughout the year. Xcel Energy will communicate wirelessly through a control module that interrupts power to the customer's Level 2 electric vehicle supply equipment. The pilot will run through September 2014. For more information, including the pilot program application, see Xcel Energy's Electric Vehicle Charging Station Pilot Program website.

Alternative Fuels Tax and Vehicle Decal

Repealed: 05/15/2015

Fuel tax exemptions are granted for natural gas and liquefied petroleum gas (propane) vehicle owners. Owners of natural gas and propane vehicles must purchase an annual tax decal from the Colorado Department of Revenue or a decal vendor as follows:

Gross Vehicle Weight Rating Annual License Tax Fee 1-10,000 pounds (lbs) \$570 10,001-16,000 lbs \$1300 Over 16,000 lbs \$125

All natural gas and propane vehicles must display a current fuel tax decal. Non-profit transit agencies are exempt from the fuel tax.

(Reference Colorado Revised Statutes 39-27-102.5)

Alternative Fuel Infrastructure Tax Credit

Expired: 01/01/2011

For tax years beginning before January 1, 2011, the Colorado Department of Revenue offers an income tax credit of 20% of the cost of construction, reconstruction, or acquisition of an alternative fueling facility that is directly attributable to the storage, compression, charging, or dispensing of alternative fuels to motor vehicles. For an alternative fueling facility that will be generally accessible for public use in addition to the person claiming the credit, the credit is multiplied by 1.25. If at least 70% of the alternative fuel dispensed annually is derived from a renewable energy source for a period of 10 years, the credit is multiplied by 1.25. Certification for the percentage of renewable energy must be presented to the Department of Revenue upon request. The credit has a maximum value of \$400,000 in any consecutive two-year period for each fueling facility. Excess credit may be carried forward for up to five years. For additional information, see the Department of Revenue's Income 9 FYI publication. (Reference Colorado Revised Statutes 39-22-516)

Alternative Fuel and Hybrid Electric Vehicle Tax Credit

Expired: 12/31/2010

Beginning July 1, 2000, the Alternative Fuel Vehicle Credit is available from the Colorado Department of Revenue for a motor vehicle titled and registered in Colorado that uses or is converted to use an alternative fuel or is a hybrid electric vehicle. Alternative fuels include electricity, compressed natural gas, propane, ethanol, or any mixture of ethanol containing 85% or more ethanol by volume with gasoline or other fuels. The credit is a percentage of the incremental cost of the vehicle or the vehicle conversion as follows:

Category Credit Amount
Low-emitting vehicle (LEV) 50%
Ultra-low-emitting vehicle (ULEV) or inherently-low emitting vehicle (LEV) 75%
Zero-emitting vehicle (ZEV or SULEV) 85%

Vehicle categories are outlined in Title 40 of the Code of Federal Regulations, part 89. The tax credit percentage is divided, up to a maximum of 100%, if the vehicle permanently replaces a vehicle that is ten years old or older and will never be operated on Colorado highways in the future. This credit is available through the tax year beginning on January 1, 2010. For additional information, see the Department of Revenue's Income 9 FYI publication.

(Reference Colorado Revised Statutes 39-22-516.2.5)

Greenhouse Gas (GHG) Emissions Reductions

Archived: 08/01/2010

The State of Colorado has set goals to reduce GHG emissions by 20% below 2005 values by 2020 and by 30% below 2005 values by 2050. The Colorado Department of Public Health and Environment (CDPHE) is directed to develop regulations to submit to its Air Quality Control Commission that mandate reporting of GHG emissions from all major sources. CDPHE must plan for performing updates to the state's GHG inventory and identify and evaluate the benefits and impediments to measures designed to reduce tailpipe emissions from light-duty vehicles, including the utility and availability of alternative fuel vehicles. Additionally, CDPHE must develop a proposal for reducing net GHG emissions from the state's transportation sector. (Reference Executive Order D004 08 (PDF 24 KB)) Download Adobe Reader

科罗拉多州法典节选 (Colorado Revised Statutes)

39-22-516 税收减免

(2.7) (a) 在第 (2.7) 条下, 有关名词解释如下:

(I) 替代燃油是指 1992 年能源政策下的相关名词解释;

.....

(b) 自 1998 年 1 月 1 日至 2010 年 12 月 31 日, 有关单位可以根据 (2.7) (c) 条的相关规定, 就当年建设、重建或收购替代燃油工厂而应缴纳的税收申请减免。

(c) 申请人可以依据 (b) 款规定按照下列比例进行减免:

(I) 自 1998 年 1 月 1 日至 2005 年 12 月 31 日, 发生成本的 50% 进行抵扣;

(II) 自 2006 年 1 月 1 日至 2008 年 12 月 31 日, 发生成本的 35% 进行抵扣;

(III) 自 2009 年 1 月 1 日至 2011 年 7 月 1 日, 发生成本的 20% 进行抵扣。

(d) 如果替代燃油工厂的产品主要用于消费者使用, 则上述比例可以乘以 1.25 倍申请减免;

(e) 如果替代燃油生产企业从可再生能源进行提炼, 则上述比例也可以乘以 1.25 被申请减免。如果申请人根据本段获得更高的补贴比率, 那么该申请人应当提供文件以证明其 70% 的替代燃油连续 10 年都是从可再生资源进行提炼。

(f) 申请人可以根据 (d) 段或 (e) 段选择提高税收优惠的比例, 二者不能同时适用。

(g) 依据第 (2.7) 条申请的税收减免在连续五个纳税年度累积不得超过 40 万美元。

.....

39-22-516. Tax credit for purchase of vehicles using alternative fuels - repeal.

(1) and (2) Repealed.

(2.5) (a) As used in this subsection (2.5), unless the context otherwise requires:

(I) "Alternative fuel" means an alternative fuel as defined in section 25-7-106.8 (1) (a), C.R.S.

(II) (Deleted by amendment, L. 2002, p. 1066, § 3, effective August 7, 2002.)

(II.5) "Hybrid vehicle" means a motor vehicle with a hybrid propulsion system that uses an alternative fuel by operating on both an alternative fuel, including electricity, and a traditional fuel.

(III) "Motor vehicle" means any self-propelled vehicle required to be licensed or subject to licensing for operation upon the highways of this state, including a vehicle that uses a hybrid propulsion system.

(IV) "Near zero-emitting vehicle" means a motor vehicle exhibiting emissions characteristics that are near those of a zero-emitting vehicle. To qualify as a near zero-emitting vehicle, a motor vehicle must meet at least one of the following minimum requirements:

(A) The vehicle must be certified by the federal environmental protection agency as meeting an emission standard between the ultra-low-emitting vehicle emission standard and the zero-emitting vehicle emission standard; or

(B) The vehicle must be certified by the federal environmental protection agency as meeting the federal ultra-low-emitting vehicle emission standard and must be certified by any state as provided in the "Federal Clean Air Act" to an emission standard between the ultra-low-emitting vehicle emission standard and the zero-emitting vehicle emission standard.

(V) "Power source" means the engine or motor and associated wiring, fuel lines, engine coolant system, fuel storage containers, and miscellaneous components.

(VI) "Traditional fuel" means a petroleum-based motor fuel commonly used on the highways of this state in the year 1994.

(VII) "Uses an alternative fuel" or "to use an alternative fuel" means to operate solely on an alternative fuel, to operate on both an alternative fuel and a traditional fuel, or to operate alternately on a traditional fuel and an alternative fuel.

(b) (I) (Deleted by amendment, L. 2009, (HB 09-1331), ch. 416, p. 2293, § 2, effective June 4, 2009.)

(II) With respect to tax years commencing on or after July 1, 2000, but prior to January 1, 2010, there shall be allowed to any person a credit against the tax imposed by this article for each motor vehicle owned by such person that:

(A) Is titled and registered in the state of Colorado; and

(B) Uses or is converted to use an alternative fuel, is a hybrid vehicle, or has its power source replaced with a power source that uses an alternative fuel.

(c) The amount of the credit allowed pursuant to this subsection (2.5) shall be an amount equal to the percentage, as set forth in paragraph (d) of this subsection (2.5), of the following:

(I) The difference between the actual cost incurred by such person during the tax year in purchasing a motor vehicle that uses an alternative fuel and the cost of the same motor vehicle that uses a traditional fuel or, if the same vehicle is not available, then the cost of the most similar vehicle, taking into account the model, make, engine size, and options, that uses a traditional fuel;

(II) The difference between the actual cost incurred by such person during the tax year in replacing an

existing power source in a motor vehicle that uses a traditional fuel with a p alternative fuel and the cost of replacing the existing power source in the motor vehicle with the same type of power source that uses a traditional fuel; or

(III) The actual cost incurred by such person during the tax year in converting the motor vehicle to a fuel system that uses an alternative fuel.

(d) (I) For the purposes of paragraph (c) of this subsection (2.5), except as otherwise provided in subparagraph (II) of this paragraph (d), the percentage of the difference in actual cost incurred or the percentage of the actual cost incurred that may be claimed as a credit pursuant to paragraph (b) of this subsection (2.5) shall be as follows:

Certification level:	Tax years commencing on or after July 1, 1998, but prior to January 1, 2007:	Tax years commencing on or after January 1, 2007, but prior to January 1, 2010:
	50%	50%
Low-emitting vehicle		
Ultra-low-emitting vehicle or inherently low-emitting vehicle	75%	75%
Zero-emitting vehicle	85%	85%

(II) For a motor vehicle purchase or power source replacement that permanently displaces a motor vehicle or power source that is ten years old or older, the percentage specified in subparagraph (I) that may be claimed pursuant to this paragraph (d) shall be multiplied by two, but in no event shall the percentage exceed one hundred percent. For the purposes of this subparagraph (II), "permanently displaces a motor vehicle or power source" means the vehicle or power source being replaced by the alternative fuel vehicle or power source will no longer be operated upon the highways of this state.

(e) The certification levels set forth in paragraph (d) of this subsection (2.5) shall have the same meaning as set forth in the regulations promulgated by the federal environmental protection agency in 40 CFR part 88 governing clean fuel vehicles.

(f) A near zero-emitting vehicle shall be treated as a zero-emitting vehicle for all purposes under this subsection (2.5).

(g) (Deleted by amendment, L. 2009, (HB 09-1331), ch. 416, p. 2293, § 2, effective June 4, 2009.)

(h) No more than one tax credit shall be granted pursuant to paragraph (d) of this subsection (2.5) for any individual motor vehicle.

(i) For income tax years commencing on and after January 1, 1999, but prior to January 1, 2010, a motor vehicle, conversion, or power source certified to the low-emitting vehicle emissions standard that is purchased by a person shall be eligible for a credit pursuant to this subsection (2.5).

(j) This subsection (2.5) is repealed, effective December 31, 2014.

(2.6) (a) As used in this subsection (2.6), unless the context otherwise requires:

(I) "Actual cost incurred" means the actual cost paid by the purchaser for the vehicle, conversion, or idling reduction technologies. The actual cost paid shall be calculated as the net of any credits, grants, or rebates, including federal credits, grants, or rebates for which the purchaser is eligible, but excluding the credit specified in this subsection (2.6).

(II) "Alternative fuel" means an alternative fuel as defined in section 25-7-106.8 (1) (a), C.R.S.

(III) "Category 1" means a motor vehicle that complies with bin 1 of the federal tier 2 emissions standards published by the federal environmental protection agency in the federal register at 65 FR 6698 (February 10, 2000), as amended.

(IV) "Category 2" means light duty passenger vehicle diesel-electric hybrids with a minimum fuel economy of seventy miles per gallon.

(V) "Category 3" means light duty passenger vehicle, light duty truck, and medium duty truck diesel-electric hybrid conversions that increase the fuel economy of the original motor vehicle by forty percent or more. "Category 3" also means new medium duty trucks that are diesel-electric hybrids or gasoline-electric hybrids that have thirty percent better fuel economy than a comparable vehicle powered solely by a diesel or gasoline internal combustion engine. For purposes of establishing a comparable vehicle, the diesel or gasoline internal combustion engine shall be standard in a vehicle of the same model year and the same vehicle class as established by the United States environmental protection agency and be comparable in weight, size, and use. Fuel economy comparisons shall be made using city fuel economy standards in a manner that is substantially similar to the manner in which city fuel economy is measured in accordance with procedures set forth in 40 C.F.R. 600, as in effect on August 8, 2005.

(VI) "Category 4" means light duty passenger vehicle, light duty truck, and medium duty truck compressed natural gas conversions certified by the United States environmental protection agency and original equipment manufacturer compressed natural gas vehicles.

(VII) "Category 5" means any idling reduction technologies.

(VIII) "Category 6" means a motor vehicle that complies with bin 2 or bin 3 of the federal tier 2 emissions standards published by the federal environmental protection agency in the federal register at 65 FR 6698 (February 10, 2000), as amended, with a minimum fuel economy of forty miles per gallon or miles per gallon gasoline equivalent or greater.

(IX) (A) "Category 7" means a motor vehicle that complies with bin 2 or bin 3 of the federal tier 2 emissions standards published by the federal environmental protection agency in the federal register at 65 FR 6698 (February 10, 2000), as amended, with a minimum fuel economy of thirty miles per gallon or miles per gallon gasoline equivalent or greater, but less than forty miles per gallon or miles per gallon gasoline equivalent.

(B) "Category 7" shall not mean original equipment manufacturer compressed natural gas vehicles certified by the United States environmental protection agency.

(X) "Gross vehicle weight rating" or "GVWR" shall have the same meaning as set forth in section 42-2-402 (6), C.R.S.

(XI) "Hybrid vehicle" means a motor vehicle with a hybrid propulsion system that operates on both electricity and an alternative fuel or traditional fuel.

(XII) "Idling reduction technologies" means idling reduction devices or advanced insulation, as those terms are defined in section 4053 of the internal revenue code, as amended, exempt from federal excise tax pursuant to said section 4053.

(XIII) "Light duty passenger vehicle" means a private passenger vehicle, including vans, capable of seating twelve passengers or less; except that the term does not include motor homes as defined in section 42-1-102 (57), C.R.S., or vehicles designed to travel on three or fewer wheels in contact with the ground.

(XIV) "Light duty truck" means a truck between zero and fourteen thousand pounds GVWR.

(XV) "Medium duty truck" means a truck with a gross vehicle weight rating greater than fourteen thousand pounds up to twenty-six thousand pounds.

(XVI) "Miles per gallon gasoline equivalent" means the standard unit of measure that measures how many miles an alternative vehicle can travel on the equivalent energy of one United States gallon of traditional fuel.

(XVII) "Motor vehicle" means any self-propelled vehicle, including a vehicle that uses a hybrid propulsion system, that is:

(A) Titled and registered in the state; and

(B) Required to be licensed or subject to licensing for operation upon the highways of the state.

(XVIII) "Plug-in hybrid electric vehicle" means:

(A) An original equipment manufacturer plug-in hybrid electric vehicle that can operate solely on electric power and that is capable of recharging its battery from an on-board generation source and an off-board electricity source; and

(B) A plug-in hybrid electric vehicle conversion that provides an increase in city fuel economy of seventy-five percent or more as compared to a comparable nonhybrid version vehicle for a minimum of twenty miles and that is capable of recharging its battery from an on-board generation source and an off-board electricity source. A vehicle shall be comparable if it is the same model year and the same vehicle class as established by the United States environmental protection agency and is comparable in weight, size, and use. Fuel economy comparisons shall be made using city fuel economy standards in a manner that is substantially similar to the manner in which city fuel economy is measured in accordance with procedures set forth in 40 CFR 600, as in effect on August 8, 2005.

(XIX) "Power source" means the engine or motor and associated wiring, fuel lines, engine coolant system, fuel storage containers, and miscellaneous components.

(XX) "Traditional fuel" means a petroleum-based motor fuel commonly used on the highways of this state in the year 2008.

(XXI) "Uses an alternative fuel" or "to use an alternative fuel" means to operate solely on an alternative fuel, to operate on both an alternative fuel and a traditional fuel, or to operate alternately on a traditional fuel and an alternative fuel.

(b) (I) Except as provided in subparagraph (II) of this paragraph (b), with respect to the tax years commencing on January 1, 2010, and January 1, 2011, there shall be allowed to any person a credit against the tax imposed by this article, not to exceed six thousand dollars, for each motor vehicle owned by such person that:

(A) Uses or is converted to use an alternative fuel;

(B) Is a hybrid vehicle;

(C) Is a plug-in hybrid electric vehicle;

(D) Has its power source replaced with a power source that uses an alternative fuel;

(E) Is modified to include idling reduction technology; or

(F) Is converted to a plug-in hybrid electric vehicle.

(II) With respect to the tax years commencing on January 1, 2010, and January 1, 2011, there shall be allowed to any person a credit against the tax imposed by this article for each category 4 vehicle.

(III) There shall be allowed to any person a credit against the tax imposed by this article, not to exceed six thousand dollars, for each category 7 vehicle purchased by such person on or after January 1, 2010, but before January 1, 2011.

(c) The amount of the credit allowed pursuant to this subsection (2.6) shall be an amount equal to the percentage, as set forth in paragraph (d) of this subsection (2.6), of the following:

(I) The difference between the actual cost incurred by such person during the tax year in purchasing a motor vehicle that uses an alternative fuel and the cost of the same motor vehicle that uses a traditional fuel or, if the same vehicle is not available, then the cost of the most similar vehicle, taking into account the model, make, engine size, and options, that uses a traditional fuel;

(II) The difference between the actual cost incurred by such person during the tax year in replacing an existing power source in a motor vehicle that uses a traditional fuel with a power source that uses an alternative fuel and the cost of replacing the existing power source in the motor vehicle with the same type of power source that uses a traditional fuel;

(III) The actual cost incurred by such person during the tax year in converting the motor vehicle to a fuel system that uses an alternative fuel;

(IV) The actual cost incurred by such person in purchasing idling reduction technologies; or

(V) (A) The actual cost incurred by such person during the tax year in converting a hybrid vehicle to a plug-in hybrid electric vehicle.

(B) Persons who claimed a tax credit in previous years for the purchase of model year 2004 and newer hybrid vehicles are eligible to claim an additional credit for the conversion of such a hybrid vehicle to a plug-in hybrid electric vehicle.

(d) (I) Except as provided in subparagraph (II) of this paragraph (d), for the purposes of paragraph (c) of this subsection (2.6), the percentage of the difference in actual cost incurred or the percentage of the actual cost incurred that may be claimed as a credit pursuant to paragraph (b) of this subsection (2.6) shall be as follows:

Category:	Income tax years commencing on or after January 1, 2010, but prior to January 1, 2012:
Category 1	85%
Category 2	65%
Category 3	75%
Category 4	75%
Category 5	25%
Category 6	75%

(II) For the purchase or conversion of a category 3 or category 4 medium duty truck that permanently displaces a motor vehicle or power source that is twelve years old or older, the percentages specified for category 3 and category 4 in subparagraph (I) of this paragraph (d) shall be multiplied by one and twenty-five one-hundredths, but in no event shall the percentage exceed one hundred percent. For purposes of this subparagraph (II), "permanently displaces a motor vehicle or power source" means the vehicle or power source being replaced will be rendered inoperable and donated to an established auto parts recycler, as defined in section 42-4-2201 (1), C.R.S., or a scrap metal recycler, that operates pursuant to all laws, rules, and regulations of the state and the United States environmental protection agency regarding recycling.

(III) For the purposes of paragraph (c) of this subsection (2.6), the percentage of the difference in actual cost incurred or the percentage of the actual cost incurred that may be claimed as a credit for the purchase of a category 7 motor vehicle pursuant to subparagraph (III) of paragraph (b) of this subsection (2.6) shall be fifty percent.

(e) Except as provided in sub-subparagraph (B) of subparagraph (V) of paragraph (c) of this subsection (2.6), no more than one tax credit shall be granted pursuant to paragraph (d) of this subsection (2.6) for any individual motor vehicle.

(f) If a credit authorized in this subsection (2.6) exceeds the income tax due on the income of the taxpayer for the taxable year, the excess credit may not be carried forward and shall be refunded to the taxpayer.

(g) This subsection (2.6) is repealed, effective December 31, 2016.

(2.7) (a) As used in this subsection (2.7), unless the context otherwise requires:

(I) "Alternative fuel" shall have the same meaning as set forth in Title III of the federal "Energy Policy Act of 1992", Public Law 102-486, as amended.

(II) "Renewable energy source" means an alternative fuel that comes from a source that is not depleted with use or that can be replenished indefinitely, including solar, wind, hydropower, biomass, geothermal, or other similar source. Alternative fuels from a renewable energy source shall include ethanol from biomass, natural gas from waste treatment plants or landfills, electricity from wind, solar, or hydro power, and other alternative fuels from similar sources in conformance with this subparagraph (II) as designated by the air quality control commission.

(b) With respect to tax years commencing on or after January 1, 1998, but prior to January 1, 2011, there shall be allowed to any person a credit against the tax imposed by this article in an amount equal to a percentage, as determined pursuant to paragraph (c) of this subsection (2.7), of the actual cost incurred by the person during the tax year in constructing, reconstructing, or acquiring an alternative fuel refueling facility that is directly attributable to the storage, compression, charging, or dispensing of alternative fuels to motor vehicles.

(c) A person may claim the following percentage of costs described in paragraph (b) of this subsection (2.7) as a credit pursuant to this subsection (2.7):

(I) Fifty percent of the costs incurred on or after January 1, 1998, but prior to January 1, 2006;

(II) Thirty-five percent of the costs incurred on or after January 1, 2006, but prior to January 1, 2009;

(III) Twenty percent of the costs incurred on or after January 1, 2009, but prior to July 1, 2011.

(d) For an alternative fuel refueling facility that will be generally accessible for use by persons in addition to the person claiming the credit, the percentage that may be claimed in paragraph (c) shall be multiplied by one and one-fourth.

(e) For an alternative fuel refueling facility that dispenses an alternative fuel derived from a renewable energy source, the percentage credit that may be claimed pursuant to paragraph (c) of this subsection (2.7) shall be multiplied by one and one-fourth. For a person to receive a higher percentage calculated pursuant to this paragraph (e), such person shall provide certification that at least seventy percent of the alternative fuel dispensed each year by the refueling facility will be derived from a renewable energy source for ten years.

(f) A person may elect to claim an increased percentage credit pursuant to either paragraph (d) or (e) of this subsection (2.7); except that in no event may both be relied upon to increase the credit.

(g) The aggregate amount of credit claimed by a person for any one alternative fuel refueling facility pursuant to this subsection (2.7) shall not exceed four hundred thousand dollars during any period of five consecutive tax years.

(h) In no event shall any person claim a credit for all or any portion of the cost of constructing, reconstructing, or acquiring an alternative fuel refueling facility, or any equipment used in connection with such facility, for which the person or any other person has previously claimed a credit pursuant to this subsection (2.7).

(3) Except as provided in paragraph (f) of subsection (2.6) of this section, the credits allowed by this section for any income tax year shall not exceed the taxpayer's actual tax liability for such taxable year. If the amount of a credit allowed by this section exceeds the taxpayer's actual tax liability for any income tax year in which the credit is claimed, referred to in this subsection (3) as the "unused credit year", such excess shall be an investment tax credit carryover to each of the five income tax years following the unused credit year and shall be applied first to the earliest income tax years possible.

(4) This section is repealed, effective December 31, 2016.

(5) If any provision of this section or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of this section that can be given effect without the invalid provision or application, and to this end the provisions of this section are declared to be severable.

Source: L. 92: Entire section added, p. 2244, § 1, effective June 5. L. 98: Entire section amended, p. 1297, § 2, effective June 1. L. 99: (2.5)(i) amended, p. 984, § 10, effective May 28. L. 2000: (2.5)(a)(III), (2.5)(b), (2.5)(d)(I), (2.5)(i), (2.7)(b), (2.7)(c), and (4) amended, p. 1445, § 1, effective August 2. L. 2002: (2.5)(a)(II), (2.5)(e), and (2.5)(i) amended, p. 1066, § 3, effective August 7. L. 2003: (2.5)(a)(II.5) added and (2.5)(b)(II)(B) and (2.5)(g) amended, p. 1234, §§ 1, 2, effective September 1. L. 2005: (2.5)(d)(I) amended, p. 681, § 1, effective August 8. L. 2009: (2.5)(b), (2.5)(d)(I), (2.5)(g), (2.5)(i), (3), and (4) amended and (2.5)(j) and (2.6) added, (HB 09-1331), ch. 416, pp. 2293, 2295, §§ 2, 3, effective June 4. L. 2010: (2.6)(b)(III) and (2.6)(d)(III) added and (2.6)(d)(I) amended, (HB 10-1196), ch. 12, p.

65, §§ 1, 2, effective February 24.

Editor's note: (1) Subsection (1)(b) provided for the repeal of subsection (1), effective July 1, 1994. (See L. 92, p. 2244.)

(2) Subsection (2)(b) provided for the repeal of subsection (2), effective July 1, 1998. (See L. 98, p. 1297.)

Cross references: In 2009, subsections (2.5)(b), (2.5)(d)(I), (2.5)(g), (2.5)(i), (3), and (4) were amended and (2.5)(j) and (2.6) were added by the "Motor Vehicle Innovation Act". For the short title, see section 1 of chapter 416, Session Laws of Colorado 2009.