

公开文本

此呈：

中华人民共和国商务部

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中华人民共和国聚苯醚产业申请对原产于美国的进口聚苯醚产品进行反补贴调查

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中华人民共和国聚苯醚产业反补贴调查申请书

【附件】

反补贴调查申请人：

南通星辰合成材料有限公司

申请人全权代理人：

北京市博恒律师事务所

支持申请企业：

广东瑞能新材料有限公司

东莞市川云塑胶制品有限公司

芮城县兴蓝强高分子材料科技有限公司

宁波市青湖弹性体科技有限公司

二〇二〇年六月二十三日

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附件一

申请人营业执照及授权委托书

编号 320691000201601110044



# 营业执照

(副本)

统一社会信用代码 91320691722822604R (1/1)

名称	南通星辰合成材料有限公司
类型	有限责任公司(法人独资)
住所	南通开发区江港路118号
法定代表人	庞小琳
注册资本	80000万元整
成立日期	2000年08月21日
营业期限	2000年08月21日至2020年08月20日
经营范围	危险化学品批发(按有效许可证所列项目在指定地点经营);环氧树脂(中间产品)的研究、开发、生产及销售自产产品;塑料及改性、彩色显影剂系列、双酚A、化工产品(危险品、有毒品等国家专项规定产品除外)生产、销售、研究、开发;经营本企业自产产品及技术的出口业务和本企业所需的机械设备、零配件、原辅材料及技术的进口业务,但国家限定公司经营或禁止进出口的商品及技术除外。(依法须经批准的项目,经相关部门批准后方可开展经营活动)



登记机关



请于每年1月1日至6月30日履行年报公示义务

2016年 01月 11日

# 授权委托书

委托人：南通星辰合成材料有限公司

被委托人：北京市博恒律师事务所

委托事由：委托人特此全权委托北京市博恒律师事务所代表委托人对原产于美国的进口聚苯醚产品提出反补贴调查申请及相关事宜。

北京市博恒律师事务所的代理权限为：全权代理。具体权限包括但不限于：

- 1、认真履行职责，及时依法保护委托人合法权益；
- 2、基于反补贴事宜为委托人或协助委托人搜集和整理有关证据和材料；
- 3、起草反补贴调查申请书；
- 4、代表委托人签署反补贴调查申请书并向中华人民共和国商务部提出反补贴调查的书面申请；
- 5、代表委托人向中华人民共和国商务部提供相关证据和材料，并依法查阅与案件有关的证据和材料；
- 6、代表委托人参加题述案件的审理、陈述会和听证会；
- 7、如经中国政府和委托人的同意，且有必要和可能，代表委托人参加中华人民共和国商务部与国外（地区）出口商或出口国（地区）政府可能进行的价格承诺和协商的谈判；
- 8、代表委托人按照中华人民共和国商务部所规定的时间内提供补充材料；
- 9、代表委托人进行反补贴调查申请所需的其他工作。

本授权书所规定的权限在授权事宜完成时终结。

委托人：南通星辰合成材料有限公司

日期：二〇一九年七月



**附件二**

**律师指派书和律师执业证明**

## 聚苯醚反补贴调查申请 律师指派书

为中国聚苯醚产业对原产于美国的进口聚苯醚产品提请反补贴调查申请之目的，南通星辰合成材料有限公司授权北京市博恒律师事务所作为其全权代理人，代理题述案件的申请及调查工作。

北京市博恒律师事务所根据上述委托，特指派本所郭东平律师、贺京华律师、蓝雄律师共同代理，处理上述委托的与题述案件有关的全部事宜，同时指派本所律师助理姚峰文、荆惠云、王慧婷、曾新祥处理上述委托的与题述案件有关的事宜，包括但不限于提交问卷答卷、提交问题单答复意见、提交评论意见、文件签收、公开信息查询室查询并复印资料、资料收集等。

北京市博恒律师事务所  
二〇二〇年三月二十三日





# 律师事务所 执业许可证

(副本)

统一社会信用代码 31110000757700498L

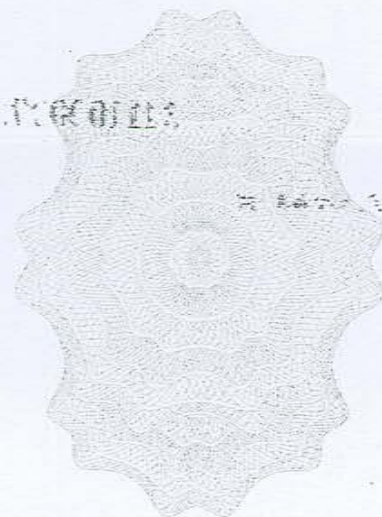
北京市博恒 律师事务所，

符合《律师法》及《律师事务所管理办法》  
规定的条件，准予设立并执业。

发证机关：

发证日期： 2016 年 08 月 01 日

与原件一致



执业机构 北京市博恒律师事务所

执业证类别 专职律师

执业证号 11101200310402136

法律职业资格  
或律师资格证号 01200077020756

发证机关 北京市司法局

发证日期 2013 年 4 月 22 日



持证人 郭东平

性 别 男

身份证号 532721197702012418

执业机构 北京市博恒律师事务所

执业证类别 专职律师

执业证号 11101199510115344

法律职业资格  
或律师资格证号 (京) 司律证字 3805 号

发证机关 北京市司法局

发证日期 2013 年 04 月 22 日



贺京华 11101199510115344

持证人 贺京华

性 别 男

身份证号 110108196209012299

执业机构 北京市博恒律师事务所

执业证类别 专职律师

执业证号 11101200310817778

法律职业资格  
或律师资格证号 019774120007

发证机关 北京市司法局

发证日期 2013 年 04 月 22 日



持证人 蓝雄

性 别 男

身份证号 352624197412221617

### 附件三

支持申请企业的营业执照及支持声明



# 营业执照

(副本) (副本号:1-1)

统一社会信用代码9144060675288200XM

名称	广东瑞能新材料有限公司
类型	有限责任公司(自然人投资或控股)
住所	佛山市顺德区勒流街道办事处连杜村委会富安工业区2-2号地块之六
法定代表人	徐丽
注册资本	人民币伍佰万元
成立日期	2003年08月04日
营业期限	长期
经营范围	开发、研究、制造新型塑料;国内商业、物资供销业(不含国家政策规定的专营、专控项目);经营本企业自产产品及技术的出口业务和本企业所需的机械设备、零配件、原辅材料及技术的进口业务(国家限定公司经营或禁止进出口的商品及技术除外)。(依法须经批准的项目,经相关部门批准后方可开展经营活动。) 〰



登记机关



2016年 4 月 8 日

# 关于支持国内产业对进口聚苯醚 提出贸易救济调查申请的声明

中华人民共和国商务部：

关于国内相关生产企业作为申请人，代表国内聚苯醚产业向商务部提出的对相关进口聚苯醚进行贸易救济调查申请事宜，我公司作为国内聚苯醚生产企业之一，支持此次调查申请。

特此声明。

附：2016年至2019年我公司聚苯醚的实际产量

期 间	产 量（单位：吨）
2016 年	此处为支持申请企业聚苯醚的产量数据，涉及企业的商业秘密，对外披露将对其造成严重不利影响，故申请保密处理不予对外披露
2017 年	
2018 年	
2019 年	

公司全称：广东瑞能新材料有限公司（盖章）





编号: N° 0006713

# 营业执照

统一社会信用代码 91441900MA4W88498E

名称	东莞市川云塑胶制品有限公司
类型	有限责任公司(自然人独资)
住所	东莞市桥头镇东江村红园一路49号
法定代表人	石德云
注册资本	人民币壹佰万元
成立日期	2017年02月24日
营业期限	长期
经营范围	产销、加工: 塑胶制品。(依法须经批准的项目, 经相关部门批准后方可开展经营活动。)



登记机关



2017 年 8 月 8 日

请于每年6月30日前报送年度报告, 逾期将受到信用惩戒和处罚。  
途径: 登录企业信用信息公示系统, 或“东莞工商”微信公众号。



## 关于支持国内产业对进口聚苯醚 提出贸易救济调查申请的声明

中华人民共和国商务部：

关于国内相关生产企业作为申请人,代表国内聚苯醚产业向商务部提出的对相关进口聚苯醚进行贸易救济调查申请事宜,我公司作为国内聚苯醚生产企业之一,支持此次调查申请。

特此声明。

附：2018年至2019年我公司聚苯醚的实际产量

期 间	产 量 ( 单 位 : 吨 )
2016	此处为支持申请企业聚苯醚的产量数据,涉及企业的商业秘密,对外披露将对其造成严重不利影响,故申请保密处理不予对外披露
2017	
2018年	
2019年	

公司全称：东莞市川云塑胶制品有限公司



二〇二〇年三月



# 营业执照

(副本) (1-1)  
统一社会信用代码 91140830MA0JU51U34

名称 芮城县兴蓝强高分子材料科技有限公司  
 类型 有限责任公司（自然人独资）  
 住所 芮城县工业西街中小企业孵化园  
 法定代表人 邓治强  
 注册资本 捌佰捌拾捌万圆整  
 成立日期 2017年11月24日  
 营业期限 / 长期  
 经营范围 生产、销售：塑料制品、合成树脂（高分子化合物）制品、再生产塑料制品。（依法须经批准的项目，经相关部门批准后方可开展经营活动）\*\*\*\*\*



登记机关



2017 年 11 月 24 日

企业应当于每年1月1日至6月30日，通过国家企业信用信息公示系统（山西）报送上一年度年度报告并公示，逾期不报将被列入经营异常名录。

# 关于支持国内产业对进口聚苯醚 提出贸易救济调查申请的声明

中华人民共和国商务部：

关于国内相关生产企业作为申请人，代表国内聚苯醚产业向商务部提出的对相关进口聚苯醚进行贸易救济调查申请事宜，我公司作为国内聚苯醚生产企业之一，支持此次调查申请。

特此声明。

附：2016年至2019年我公司聚苯醚的实际产量

期 间	产 量（单位：吨）
2016 年	此处为支持申请企业聚苯醚的产量数据，涉及企业的商业秘密，对外披露将对其造成严重不利影响，故申请保密处理不予对外披露
2017 年	
2018 年	
2019 年	

公司全称：芮城县兴蓝强高分子材料科技有限公司  
(盖章)



二〇二〇年三月



# 营业执照

(副本)

统一社会信用代码 91330212758884380Y (1/1)

名称 宁波市青湖弹性体科技有限公司  
类型 有限责任公司  
住所 宁波市鄞州区投资创业中心诚信路 518 号  
法定代表人 史伟才  
注册资本 贰仟万元整  
成立日期 2004 年 03 月 30 日  
营业期限 2004 年 03 月 30 日 至 长期  
经营范围 弹性体的研发、制造、加工；弹性体、塑料制品、橡胶制品、化工产品、五金的批发、零售；塑料制品、橡胶制品、五金件的制造、加工；自营或代理货物和技术的进出口，但国家限制经营或禁止进出口的货物和技术除外。(依法须经批准的项目，经相关部门批准后方可开展经营活动)



登记机关



2016 年 01 月 18 日

应当于每年 1 月 1 日至 6 月 30 日通过浙江省企业信用信息公示系统报送上一年度年度报告

# 关于支持国内产业对进口聚苯醚 提出贸易救济调查申请的声明

中华人民共和国商务部：

关于国内相关生产企业作为申请人,代表国内聚苯醚产业向商务部提出的对相关进口聚苯醚进行贸易救济调查申请事宜,我公司作为国内聚苯醚生产企业之一,支持此次调查申请。

特此声明。

附：2016年至2019年我公司聚苯醚的实际产量

期 间	产 量 ( 单 位 : 吨 )
2016 年	此处为支持申请企业聚苯醚的产量数据,涉及企业的商业秘密,对外披露将对其造成严重不利影响,故申请保密处理不予对外披露
2017 年	
2018 年	
2019 年	

公司全称：宁波市青湖弹性体科技有限公司（盖章）



二〇二〇年三月



## 附件四

### 涉案企业在华关联企业情况说明

根据沙伯基础工业有限公司(SABIC)年报披露的信息,SABIC Innovative Plastics US LLC(沙伯基础创新塑料(美国)有限公司)是SABIC的全资子公司。

根据中国工商注册信息,沙伯基础创新塑料(上海)有限公司和沙伯基础创新塑料(中国)有限公司的唯一股东均是SABIC Innovative Plastics HONGKONG Limited(沙伯基础创新塑料(香港)有限公司)。

根据沙伯基础工业有限公司(SABIC)年报披露的信息,沙伯基础创新塑料(香港)有限公司是SABIC的全资子公司。

因此,沙伯基础创新塑料(美国)有限公司与中国聚苯醚生产企业沙伯基础创新塑料(上海)有限公司、沙伯基础创新塑料(中国)有限公司存在关联关系,均受同一母公司SABIC控制。


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## AFFILIATES

### GLOBAL REACH

SABIC's global presence continues to grow rapidly. Our ambitious plans for expansion are matched by the development of an infrastructure of manufacturing plants, distribution centers, corporate offices, and storage facilities worldwide. Our global footprint enables us to respond efficiently to the needs of our customers in key markets around the world.

### WORKING IN PARTNERSHIPS

SABIC has pioneered a culture of partnerships in our manufacturing activities that is often cited as a model for industrial progress in developing countries. This strategy is central to our business growth. To create our advanced manufacturing plants, SABIC enters into joint ventures with industry leaders from around the world. We offer a share in our resources in exchange for technology and any other necessary expertise.

### MANUFACTURING AND COMPOUNDING COMPLEXES

Our manufacturing and compounding complexes are spread across the world: 22 in the Middle East, 9 in Asia, 12 in Europe and 17 in the Americas.

A list of SABIC affiliates where SABIC owns a minimum share of 15% or more: see [Our Company - manufacturing affiliates](#) page

AFFILIATE NAME	Ownership Direct or indirect %
SABIC Industrial Investments Co. and affiliates	100
SABIC Luxembourg SARL and affiliates	100
Arabian Petrochemical Company and the company's affiliates (Petrokemya)	100
Saudi Iron & Steel Company (Hadeed)	100
SABIC Sukuk	100
SABIC Catalyst Company (Sabcat)	100
SABIC Capital B.V. (SABIC Capital)	100
Saudi Carbon Fiber Company	100
SABIC Services Supply Company	100
Saudi Petrochemical Company (Sadaf)	100
Saudi-European Petrochemical Company (Ibn Zahr)	80
Jubail United Petrochemical Company (United)	75
National Chemical Fertilizers Company (Ibn Al-Baytar)	71.5
National Industrial Gases Co (Gas)	70
Yanbu National Petrochemical Company (Yansab)	51.95
Arabian Industrial Fibers Company (Ibn Rushd)	48.07
Saudi Arabian Fertilizer Company (SAFCO)	42.99
Saudi Kayan Petrochemical Company (Saudi Kayan)	35
Saudi Specialty Chemicals Company (Specialty Chem)	100

NAME OF ASSOCIATE COMPANY	Percentage ownership
Al Jubail Fertilizer Co (Al-Bayroni)	50
Saudi Methanol Co (Ar-Razi)	50
National Methanol Company (Ibn Sina)	50
Jubail Chemical Storage and Services Company (Chemtank)	75
Al-Jubail Petrochemical Company (Kemya)	50
Korea Nexlene Company (KNC)	50
SABIC Terminal Services Limited Company (Sabtank)	90
Saudi Methyl Acrylate Company (SAMAC)	50
Eastern Petrochemical Company (Chera)	50



Eastern Petrochemical Company (Sharq)	50
Saudi Japanese Acrylonitrile Company (Shrouq)	50
SINOPEC SABIC Tianjin Petrochemical Company Limited (SSTPC)	50
Saudi Organometallic Chemicals Company (SOCC)	50
Saudi Yanbu Petrochemical Company (Yanpet)	50
SABIC SK Nexlene Company (SSNC)	50
Gulf Petrochemical Industries Company (GPIC)	33.33
Gulf Aluminium Rolling Mill Company (GARMCO)	30.40
Ma'aden Phosphate Company	30
Saudi Arabian Industrial Investment company (SAIIC)	25
Power and Water Utility Company for Jubail and Yanbu (Marafiq)	24.81
Aluminium Bahrain (Alba)	20.62
National Chemical Carriers Ltd. Co.	20
Ma'aden Wa'ad Al-Shamal Phosphate Company (MWSPC)	15

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## SABIC GLOBAL ENTITIES

ENTITY	MFR/CPMDOWNERSHIP	COUNTRY/COUNTRIES
SABIC Greece M.E.P.E.	100%	Albania, Bulgaria, Greece, Macedonia
SABIC Dubai	100%	United Arab Emirates, Armenia, Kazakhstan, Turkmenistan, Uzbekistan
SABIC Innovative Plastics Australia Pty Ltd.	100%	Australia
SABIC Australia Pty Ltd.	100%	Australia
SABIC Deutschland GmbH	100%	Germany
IAV GmbH Ingenieurgesellschaft Auto und Verkehr	10%	Germany
SABIC Innovative Plastics Aus GmbH	100%	Austria
SABIC Petrokimya Tic. LTS STI	100%	Turkey, Azerbaijan, Georgia
LLC "SABIC Eastern Europe"	100%	Russia, Belarus, Estonia, Georgia, Latvia, Lithuania, Ukraine
SABIC Sales Europe B.V.	100%	Netherlands, Belgium
SABIC Hungary Kft.	100%	Bosnia and Herzegovina, Croatia, Hungary, Montenegro, Serbia, Slovenia
SABIC Innovative Plastics Kereskedelmi Korlátolt Felelősségű Társaság	100%	Hungary
SABIC (Shanghai) Industry Co. Ltd.	100%	China
SABIC (Shanghai) Trading Co. Ltd.	100%	China
SABIC Innovative Plastics (Chongqing) Co. (Chongqing Plant) Ltd.	C 100%	China
SABIC Innovative Plastics (Chongqing) Co. Ltd.	C 100%	China
SABIC Innovative Plastics (Shanghai) Co. Ltd.	100%	China
SABIC Innovative Plastics International Trading (Shanghai) Ltd.	100%	China
SABIC Innovative Plastics (China) Co. Ltd.	100%	China
SABIC Innovative Plastics (China) Co., Ltd. (Nansha Plant)	100%	China
SABIC Poland Sp. z.o.o.	100%	Czech Republic, Hungary, Moldova, Poland, Slovakia
SABIC Innovative Plastics Czech s.r.o.	100%	Czech Republic
SABIC Nordic A/S	100%	Denmark, Finland, Iceland, Norway, Sweden
SABIC Innovative Plastics ApS	100%	Denmark
SABIC Africa for Trade and Marketing (S.A.E.)	100%	Egypt
SABIC Innovative Plastics Finland OY	100%	Finland
SABIC France S.A.S.	100%	France
SABIC Innovative Plastics France SAS	100%	France
SABIC Innovative Plastics GmbH	100%	Germany
SABIC Innovative Plastics Holding Germany GmbH	100%	Germany
SABIC Innovative Plastics Hong Kong Limited	100%	Hong Kong
SABIC Innovative Plastics SIT Holding Limited	100%	Hong Kong
SABIC India Private Limited	100%	India, Bangladesh, Nepal, Sri Lanka
SABIC Innovative Plastics India Private Limited	100%	India
SABIC Innovative Plastics India Private Limited (Baroda Plant)	100%	India
SABIC Research & Technology Private Limited (SRTPL)	100%	India
SABIC Research & Technology Private Limited (SRTPL) – SABIC Technology Center, Bangalore	100%	India
SABIC Asia Pacific Pte. Ltd.	100%	Indonesia, Philippines, Singapore, Thailand
SABIC Innovative Plastics (SEA) Pte. Ltd.	100%	Indonesia, Singapore, Thailand, Vietnam
SABIC Innovative Plastics (Thailand) Co., Ltd.	100%	Thailand
SABIC Italia S.R.L.	100%	Italy
SABIC Innovative Plastics Italy S.R.L.	100%	Italy
SABIC Sales Italy S.R.L.	100%	Italy
SABIC United Kingdom Ltd.	100%	Ireland, United Kingdom and Northern Ireland
SABIC Kenya Limited	100%	Kenya
SABIC Middle East	100%	Lebanon
SABIC Innovative Plastics Mexico S. de R.L. de C.V.	100%	Mexico
SABIC Innovative Plastics Servicios Mexico, S. de R.L. de C.V.	100%	Mexico
SABIC Morocco SARL	100%	Morocco
SABIC Europe B.V.	100%	Netherlands
SABIC Innovative Plastics B.V.	100%	Netherlands
SABIC Innovative Plastics GP B.V.	100%	Netherlands
SABIC Innovative Plastics Holding B.V.	100%	Netherlands
BV Snij-Unie HiFi	100%	Netherlands
SABIC Pakistan Pvt. Ltd.	100%	Pakistan
SABIC Innovative Plastics Poland sp. z.o.o.	100%	Poland
SABIC Marketing Ibérica S.A.	100%	Spain
SABIC Sales Spain, S.L.	100%	Spain
Sociedad Española de Materiales Plasticos, SEMAP, S.A.	6.8%	Spain
SABIC Innovative Plastics Rus. OOO	100%	Russia
Saudi Basic Industries Corporation (HQ)	100%	KSA
SABIC Terminal Services Company (SABTANK) [KSA]	90%	KSA
Saudi Methanol Company (Ar-Razi)	M 50%	KSA
SABIC Innovative Plastics Singapore Pte. Ltd.	100%	Singapore
SABIC South Africa (Pty) Ltd	100%	South Africa
Saudi Innovative Plastics Sweden AB	100%	Sweden
SABIC Tunisia SARL	100%	Tunisia
SABIC Americas, Inc.		USA
SABIC Americas, Inc. - SABIC Technology Center, Houston	100%	USA
SABIC Innovative Plastics US LLC	100%	USA
SABIC (China) Research & Development Co. Ltd.	100%	China
SABIC (China) Research & Development Co. Ltd. – SABIC Technology Center, Shanghai	100%	China
SABIC Innovative Plastics Management (Shanghai) Co., Ltd.	100%	China
SABIC Taiwan Holding Limited	100%	Hong Kong, Taiwan

SABIC Karam Holding Limited		100%	Hong Kong, Karam
SABIC Innovative Plastics Holding Singapore Pte. Ltd.		100%	Singapore
SABIC Vietnam Company Limited		100%	Vietnam
SABIC SK Nexlene Company Pte. Ltd., Korea Nexlene Company, R&D Center		50%	Singapore
SABIC Japan LLC		50%	Singapore
SABIC Japan LLC (Japan Technology Center)		100%	Japan
SABIC Korea Limited		100%	Japan
SABIC Korea Limited – SABIC Technology Center, Korea (STC- K)		100%	Korea
SABIC Korea Limited – Korea Technology Center (KTC)		100%	Korea
SABIC Korea Limited (Global Application Technology)		100%	Korea
Maaden Phosphate Company	M	30%	KSA
Saudi Carbon Fiber Company	M	100%	KSA
SABIC Catalyst Company	M	100%	KSA
Jubail Chemical Storage and Services Company		75%	KSA
Saudi Industrial Investment Company		25%	KSA
International Shipping and Transportation Company		100%	KSA
SABIC Global Mobility Company		100%	UAE
Mauritania Saudi Mining and Steel Company		50%	Mauritania
SABIC Luxembourg S.a r.l.		100%	Luxemburg
SABIC Holding Deutschland GmbH		100%	Germany
SABIC Capital B.V.		100%	Netherlands
SABIC Capital I B.V.		100%	Netherlands
SABIC Capital II B.V.		100%	Netherlands
Utility Support Group (USG) B.V.		50%	Netherlands
SABIC International Holdings B.V.		100%	Netherlands
SABIC Limburg B.V.		100%	Netherlands
SABIC Petrochemicals B.V.		100%	Netherlands
Petrochemical Pipeline Services B.V.		100%	Netherlands
N.V. Pijpleiding Antwerpen-Limburg-Luik (PALL)		100%	Belgium
SABIC Mining B.V.		100%	Netherlands
SABIC Ventures B.V.		100%	Netherlands
SABIC Innovative Plastics Utilities B.V.		100%	Netherlands
B.V. Snij-Unie Hi-Fi (Netherlands)		100%	Netherlands
SABIC Innovative Plastics GP B.V., S. Com.		100%	Spain
SABIC Global Ltd. (UK)		100%	UK
SABIC Tees Holding Limited		100%	UK
SABIC UK Pension Trustees Limited		100%	UK
SABIC Innovative Plastics ABS UK Limited		100%	UK
SABIC Global Technologies B.V.		100%	Netherlands
Chemelot Site Permit B.V.		37.5%	Netherlands
ARG Verwaltungs GmbH		20%	Germany
ARG mbH & Co. KG		20%	Germany
BKV GmbH		1.76%	Germany
German Pipeline Development Company GMBH		39%	Germany
SD Verwaltungs-GmbH		50%	Germany
SD Lizenzverwertungs-GmbH & Co. KG		50%	Germany
SD Beteiligungs-GmbH & Co. KG		50%	Germany
Black Diamond Structures, LLC		50%	USA
JVSS Holding Company, Inc.		50%	USA
Mt. Vernon Phenol Plant Partnership		51%	USA
Saudi Basic Industries Corporation Uruguay - Comercio de Productos Químicos y Polímeros S.A.		100%	Uruguay
SABIC Petrochemicals Holding US, Inc.		100%	USA
SABIC US Holdings LP		100%	USA
SABIC US Projects LLC		100%	USA
SABIC Ventures US Holdings LLC		100%	USA
Scientific Design Company, Inc.		50%	USA
Aluminium Bahrain (ALBA)	M	20.62%	Bahrain
Al-Jubail Fertilizer Company (AL-BAYRONI), Al-Jubail	M	50%	KSA
Saudi Methanol Company (AR-RAZI), Al-Jubail	M	50%	KSA
Cos-Mar Company, Carville, Louisiana	C	50%	USA
Gulf Aluminum Rolling Mill Company (GARMCO)	M	30.40%	Bahrain
National Industrial Gases Company (GAS), Jubail	M	70%	KSA
National Industrial Gases Company (GAS), Yanbu	M	70%	KSA
Geismar (Pipeline Joint Venture)	C	1/6th in assets	USA
Gulf Petrochemical Industries Company (GPIC)	M	33.33%	Bahrain
Saudi Iron and Steel Company (HADEED)	M	100%	KSA
National Chemical Fertilizer Company (IBN ALBAYTAR)	M	50%	KSA
Arabian Industrial Fibers Company (IBN RUSHD)	M	45.19%	KSA
National Methanol Company (IBN SINA)	M	50%	KSA
Saudi European Petrochemical Company (IBN ZAHRA)	M	80%	KSA
Al-Jubail Petrochemical Company (KEMYA)	M	50%	KSA
Arabian Petrochemical Company (PETROKEMYA)	M	100%	KSA
Saudi Petrochemical Company (SADAF)	M	50%	KSA
Saudi Arabian Fertilizer Company (SAFCO)	M	42.99%	KSA
SABIC Belgium N.V.	C	100%	Belgium
SABIC Innovative Plastics US LLC (Bay St. Louis, Mississippi)	M	100%	USA
SABIC Innovative Plastics Singapore Pte Ltd. (Benoi)	C	100%	Singapore
SABIC Innovative Plastics B.V. (Bergen op Zoom)	M	100%	Netherlands
SABIC Innovative Plastics US LLC, Burkville, Alabama	M	100%	USA
SABIC Innovative Plastics South América Indústria e Comércio de Plásticos Ltda., Campinas	C	100%	Brazil
SABIC Innovative Plastics España S.c.p.A. (Cartagena)	M	100%	Spain
SABIC Korea Ltd. (Chung-Ju)	C	100%	Korea
SABIC Innovative Plastics Canada, Inc. (Cobourg)	C	100%	Canada
SABIC Innovative Plastics US LLC (Columbus, Indiana)	C	100%	USA
SABIC Innovative Plastics Malaysia Sdn. Bhd. (Klang)	C	100%	Malaysia
SABIC Innovative Plastics Canada, Inc. (Long Sault)	C	100%	Canada
SABIC Japan, LLC. (Moka Tochigi)	C	100%	Japan
SABIC Innovative Plastics Mt. Vernon, LLC	M	100%	USA
SABIC Innovative Plastics (China) Co. Ltd. (Guangzhou)	C	100%	China
SABIC Innovative Plastics Italy S.R.L. (Olgiate)	C	100%	Italy
SABIC Innovative Plastics US LLC (Ottawa, Illinois)	M	100%	USA
SABIC Innovative Plastics Italy S.R.L. (Pontirolo)	C	100%	Italy

SABIC Innovative Plastics B.V. (Ramdonksveer)	C	100%	Netherlands
SABIC Innovative Plastics (Thailand) Co. Ltd. (Rayong)	C	100%	Thailand
SABIC Innovative Plastics Mexico S. de R.L. de C.V. (San Luis, Petosi)	C	100%	Mexico
SABIC Innovative Plastics US LLC (Selkirk, New York)	M	100%	USA
SABIC Innovative Plastics (Shanghai) Co., Ltd. (Shanghai)	C	100%	China
SABIC Innovative Plastics Mexico S. de R.L. de C.V. (Tampico)	C	100%	Mexico
SABIC Innovative Plastics Limited, (Thornaby)	C	100%	UK
SABIC Innovative Plastics Ltd Argentina S.R.L., (Tortuguitas)	C	100%	Argentina
SABIC Innovative Plastics Pvt. Ltd. (Vadodara)	C	100%	India
SABIC Innovative Plastics GmbH & Co. KG (Wiener Neustadt)	C	100%	Austria
Korea Nexlene Company, Ltd. (Ulsan)	M	50%	Korea
Exatec LLC, (Wixom, Michigan)	M	100%	USA
SABIC Petrochemicals B.V. (Geleen)	M	100%	Netherlands
SABIC UK Petrochemicals Ltd, (Teesside)	M	100%	UK
SABIC Polyolefine GmbH	M	100%	Germany
Saudi Methly Acrylate Company (SAMAC)	M	50%	KSA
SINOPEC SABIC Tianjin Petrochemical Co. Ltd. (SSTPC)	M	50%	China
Saudi Kayan Petrochemical Company (SAUDI KAYAN)	M	35%	KSA
Eastern Petrochemical Company (SHARQ)	M	50%	KSA
Saudi Organometallic Chemical Company (SOCC)	M	50%	KSA
Saudi Specialty Chemicals Company (SPECIALTY CHEM)	M	100%	KSA
Saudi Japanese Acrylonitrile Company (SHROUQ)	M	50%	KSA
Jubail United Petrochemical Company (UNITED)	M	75%	KSA
Saudi Yanbu Petrochemical Company (YANPET)	M	50%	KSA
Yanbu National Petrochemical Company (YANSAB)	M	51%	KSA
SABIC Services Supply Ltd		100%	KSA
SABIC Industrial Investments Company		100%	KSA
SABIC Sukuk Company		100%	KSA
CGV Asset Holding LLC		50%	USA
SABCAP Insurance Ltd.		100%	Guernsey
FANAR Aviation Ltd.		100%	Bermuda

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## 沙伯基础创新塑料（上海）有限公司

存续（在营、开业、在册）

发送报告

统一社会信用代码： 91310000607409777B

法定代表人： 李雷

登记机关： 自由贸易试验区市场监管局

成立日期： 1999年09月24日

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信息打印

## 基础信息

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行政处罚信息

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列入严重违法失信企业名单（黑名单）信息

## 营业执照信息

统一社会信用代码： 91310000607409777B

类型： 有限责任公司(港澳台法人独资)

注册资本： 2696.000000万美元

营业期限自： 1999年09月24日

登记机关： 自由贸易试验区市场监管局

登记状态： 存续（在营、开业、在册）

住所： 中国（上海）自由贸易试验区F-10地块

经营范围： 热塑性工程塑料产品、塑料合金、板材、薄膜和其他相关产品的研制、开发、生产（含委托加工）、销售和提供售后服务、咨询；与上述产品同类商品（特定商品除外）的进出口、批发、佣金代理（拍卖除外）并提供相关附属服务；保税仓储以及技术许可转让；国际贸易、转口贸易、区内企业间的贸易及贸易代理；区内商业性简单加工；区内商务咨询。【依法须经批准的项目，经相关部门批准后方可开展经营活动】

企业名称： 沙伯基础创新塑料（上海）有限公司

法定代表人： 李雷

成立日期： 1999年09月24日

营业期限至： 2049年09月23日

核准日期： 1999年09月24日

## 股东及出资信息

序号	股东名称	股东类型	证照/证件类型	证照/证件号码	详情
1	沙伯基础创新塑料香港有限公司	外国(地区)企业	其他	公司注册证书1025892	查看

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## 主要人员信息

共计 4 条信息

李雷  
董事长林琳  
董事高燕  
监事MANOJ BHA...  
董事

## 分支机构信息

暂无分支机构信息

## “多证合一”信息公示

提示：该企业下列证照事项通过“多证合一”已整合至该企业营业执照

序号	备案事项名称	备注
暂无多证合一公示信息		

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## 清算信息

暂无清算信息

## 变更信息

序号	变更事项	变更前内容	变更后内容	变更日期
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## 沙伯基础创新塑料(中国)有限公司

在营(开业)企业

统一社会信用代码: 91440115618789752P

法定代表人: 李雷

登记机关: 广州市南沙区市场和监督管理局

成立日期: 1994年02月23日

发送报告

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## 营业执照信息

- 统一社会信用代码: 91440115618789752P
- 企业名称: 沙伯基础创新塑料(中国)有限公司
- 类型: 有限责任公司(外国法人独资)
- 法定代表人: 李雷
- 注册资本: 9090.000000万美元
- 成立日期: 1994年02月23日
- 营业期限自: 1994年02月23日
- 营业期限至: 2044年02月23日
- 登记机关: 广州市南沙区市场和监督管理局
- 核准日期: 2018年08月01日
- 登记状态: 在营(开业)企业
- 住所: 广州市南沙区南沙经济技术开发区
- 经营范围: 初级形态塑料及合成树脂制造(监控化学品、危险化学品除外);塑料薄膜制造;塑料板、管、型材制造;塑料粒料制造;合成纤维批发;化工产品批发(危险化学品除外);塑料制品批发;

## 股东及出资信息

序号	股东名称	股东类型	证照/证件类型	证照/证件号码	详情
1	SABIC Innovative Plastics Hong Kong Limited	其他投资者	其他	18441303-000-08-06-A	

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## 主要人员信息

共计4条信息

高燕  
监事Manoj Bhalch...  
董事李雷  
董事长林琳  
董事

## 分支机构信息

暂无分支机构信息

## “多证合一”信息公示

提示:该企业下列证照事项通过“多证合一”已整合至该企业营业执照

序号	备案事项名称	备注
正在加载,请稍候		

## 清算信息

暂无清算信息

## 变更信息



关注



订阅



异议



返回

## 附件五

### 关于国内聚苯醚市场状况的说明

## 非保密概要

本附件为申请人从中国石油和化学工业联合会获得的关于国内聚苯醚市场状况的说明。本附件提供了聚苯醚产品的基本情况，国内聚苯醚的生产、进口和需求情况，国内相关企业采购原粉和生产改性树脂的情况，以及美国申请调查产品在中国市场的实际销售价格。

鉴于附件正文涉及国内聚苯醚原粉的供需数据，而国内原粉生产企业只有申请人和河北鑫宝两家企业，如果披露国内原粉的供需数据，将会导致有关利害关系方可以估算或总体掌握申请人的生产经营情况，故申请人申请对正文涉及的原树脂供需数据进行保密处理。同时，为避免有关利害关系方可以推算，申请人同时申请对改性树脂的供需数据进行保密处理。在不影响利害关系方知情权的情况下，正文有关国内聚苯醚总产量和总需求量（即原粉和改性树脂的合计数据），申请人不做保密处理。

鉴于正文涉及美国 SABIC 在华关联企业的聚苯醚产量数据，以及美国 SABIC 申请调查产品在中国市场的实际市场销售价格，为避免其他利害关系方了解这些与企业生产经营直接相关的信息，并避免对企业造成不利影响，申请人申请对与 SABIC 有关的生产经营数据进行保密处理，不予对外披露。

鉴于正文涉及【公司名称保密】采购原粉及生产改性树脂的信息，为避免其他利害关系方了解这些与企业生产经营直接相关



的信息，并避免对企业造成不利影响，申请人申请对这家公司的名称以及相关生产经营数据进行保密处理，不予对外披露。

因此，基于上述理由，申请人申请对证据全文进行保密处理，不予对外披露，但申请人提供如下非保密概要：

聚苯醚，英文名称 Polyphenylene ether 或 Polyphenylene Oxide，简称 PPE 或 PPO，是分子链中带有聚 2,6-二甲基-1,4-苯基的高性能热塑性树脂，常温下呈粉末状或颗粒状，具有质轻、耐高温、耐腐蚀、尺寸稳定性好、低吸水性、介电损耗率低、无卤阻燃等优良性能，可用于注塑、挤塑、合金等，产品广泛应用在光伏、汽车、通信、电子电器、水处理、医疗器械等领域。

聚苯醚是以苯酚和甲醇为主要原材料合成 2,6-二甲基苯酚，然后经氧化、偶合、缩聚制得的树脂产品。正常情况下，生产 1 吨聚苯醚需要耗用 0.84-0.9 吨苯酚以及 0.9-1 吨甲醇，二者原材料占聚苯醚生产成本的比例在 50-60%左右。

### 一、国内聚苯醚的生产情况

根据产品是否经过改性，国内聚苯醚生产企业可以分为原粉（纯树脂）生产企业和改性树脂生产企业。原粉生产企业主要有 2 家，分别是南通星辰合成材料有限公司和邯郸市峰峰鑫宝新材料科技有限公司。改性树脂生产企业较多，主要有金发科技股份有限公司、深圳市沃特新材料股份有限公司、广东瑞能新材料有限公司、东莞市川云塑胶制品有限公司、沙伯基础创新塑料（上

海)有限公司、沙伯基础创新塑料(中国)有限公司、旭化成塑料(广州)有限公司、旭化成塑料(上海)有限公司等。

2017年至2019年,国内聚苯醚的产量情况如下:

### 国内聚苯醚产量统计

单位:万吨

期间	2017年	2018年	2019年
原粉和改性树脂合计	7.96	9.99	10.33

### 二、国内聚苯醚的进口情况

美国是我国最大的聚苯醚进口国,新加坡、欧盟、韩国、日本、泰国、菲律宾等多个国家(地区)也向我国出口聚苯醚,但相对分散。美国厂商主要是SABIC Innovative Plastics US LLC(沙伯基础创新塑料(美国)有限公司,下称“SABIC美国公司”)<sup>1</sup>。

根据海关进口数据整理和分析,2017年至2019年国内聚苯醚产品的进口情况如下:

### 聚苯醚进口统计数据

单位:吨、美元、美元/吨

期间	国别	进口数量	进口金额	进口价格
2017年	中国总进口	34,993	125,470,225	3,585.58
	美国	17,271	63,258,629	3,662.71
2018年	中国总进口	38,031	140,874,003	3,704.19
	美国	19,614	67,671,423	3,450.16
2019年	中国总进口	47,717	215,429,763	4,514.74
	美国	21,848	87,229,950	3,992.58

<sup>1</sup> 沙伯基础创新塑料(美国)有限公司为沙特基础工业公司(SABIC)的子公司。

另外，根据了解，美国进口聚苯醚既有原粉也有改性树脂。SABIC 美国公司对原粉市场流通控制严格，大部分只销售给其在华的关联生产企业，由后者制成改性树脂再销售给国内下游用户，少部分流到市场。改性树脂或通过在华的关联贸易商进口再销售给国内下游用户，或由国内下游用户直接进口。

从目前了解的情况，SABIC 在中国设有 2 家聚苯醚改性树脂企业，分别是沙伯基础创新塑料（上海）有限公司和沙伯基础创新塑料（中国）有限公司。

根据海关进口数据估算，SABIC 在华关联生产企业聚苯醚改性树脂产量如下：

#### SABIC 在华关联生产企业改性树脂产量统计

单位：万吨

期间	2017 年	2018 年	2019 年
SABIC 在华关联生产企业	【100】	【111】	【127】

注：指数保密处理方法为，首期间的指数设定为 100，之后各期间按照与首期间的实际数据比乘以首期间的指数计算，下同。

### 三、国内聚苯醚的需求状况

2017 年至 2019 年，国内聚苯醚的需求量如下：

#### 国内聚苯醚需求量统计

单位：万吨

期间	2017 年	2018 年	2019 年
原粉和改性树脂合计	11.01	12.88	14.39

### 四、【公司名称保密】的生产情况说明

【公司名称保密】是国内主要的聚苯醚改性树脂生产企业之

一。其原粉既从国内企业采购，也同时从美国进口。2017 年至 2019 年，其聚苯醚改性树脂的产量统计如下：

### 原粉采购及改性树脂产量统计

单位：万吨

期间	2017 年	2018 年	2019 年
国产原粉供应	【保密信息】		
进口原粉	【保密信息】		
改性树脂产量	【100】	【86】	【78】

### 五、美国聚苯醚产品在中国市场的实际销售价格

根据调研和分析，2017 年至 2019 年，美国 SABIC 聚苯醚在中国市场上对非关联下游客户的实际销售价格如下：

#### SABIC 聚苯醚在华实际销售价格统计（1）

单位：万元/吨

期间	SABIC 聚苯醚
2017 年	【100】
2018 年	【84】
2019 年	【64】

#### SABIC 聚苯醚在华实际销售价格统计（2）

单位：万元/吨

期间	SABIC 聚苯醚
2018 年上半年	【100】
2018 年下半年	【94】
2019 年上半年	【78】
2019 年下半年	【70】

注：上述价格为出厂价，为不同规格产品的平均价格。

## 附件六

中华人民共和国海关进出口税则，2017—2019 年版

# 中华人民共和国 海关进出口税则

十位编码·监管条件·申报目录·出口退税·政策法规·海关代征税一览表

2017年中英文对照版 附光盘

中华人民共和国海关进出口税则 编委会 编

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## **Customs Import and Export Tariff of the People's Republic of China**

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Decade Coding of HS, Customs Control Conditions, Declare Contents, Export  
Drawback, Regulations Detailed Customs Duties Levied on Commission Basis

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Compiled by the Editorial Department of the Customs  
Import and Export Tariff of the People's Republic of China

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经济日报出版社  
Economic Daily Press

税则号列	货 品 名 称	最惠 (%)	普通	增值 税率	出口 退税	计量 单位	监管 条件	Article Description
<b>39.05</b>	初级形状的乙酸乙烯酯或其他乙烯酯聚合物;初级形状的其他乙烯基聚合物:							<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:</b>
	-聚乙酸乙烯酯:							-Poly(vinyl acetate):
3905.1200	--水分散体	10	45	17	5	千克		--In aqueous dispersion
3905.1900	--其他	10	45	17	5	千克		--Other
	-乙酸乙烯酯共聚物:							-Vinyl acetate copolymers:
3905.2100	--水分散体	10	45	17	5	千克		--In aqueous dispersion
3905.2900	--其他	10	45	17	5	千克		--Other
3905.3000	-聚乙烯醇,不论是否含有未水解的乙酸酯基	14	45	17	5	千克	AB	-Poly(vinyl alcohol), whether or not containing unhydrolyzed acetate groups
	-其他:							-Other:
3905.9100	--共聚物	10	45	17	5	千克		--Copolymers
3905.9900	--其他	10	45	17	5	千克		--Other
<b>39.06</b>	初级形状的丙烯酸聚合物:							<b>Acrylic polymers in primary forms:</b>
3906.1000	-聚甲基丙烯酸甲酯	6.5	45	17	13	千克		-Poly(methyl methacrylate)
	-其他:							-Other:
3906.9010	---聚丙烯酰胺	6.5	45	17	5	千克	AB	---Polyacrylamide
3906.9090	---其他	6.5	45	17		千克		---Other
<b>39.07</b>	初级形状的聚缩醛、其他聚醚及环氧树脂;初级形状的聚碳酸酯、醇酸树脂、聚烯丙基酯及其他聚酯:							<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</b>
	-聚缩醛:							-Polyacetals:
3907.1010	---聚甲醛	6.5	45	17	13	千克		---Polyoxymethylene(POM)
3907.1090	---其他	6.5	45	17	5	千克		---Other
	-其他聚醚:							-Other polyethers:
3907.2010 <sup>暂</sup>	---聚四亚甲基醚二醇	3	45	17	5	千克		---Polytetramethylene ether glycol
3907.2090	---其他	6.5	45	17	13	千克		---Other
3907.3000	-环氧树脂		45	17	5	千克		-Epoxide resins
3907.3000 <sup>暂</sup> 01	初级形状溴质量≥18%或进口CIF价>3800美元/吨的环氧树脂(如溶于溶剂,以纯环氧树脂折算溴百分比含量)	4	45	17	5	千克	A	Epoxide resins, in primary forms, containing ≥18% by weight of bromine, or import CIF price >3800 USD/ton (If dissolved into solutions, convert the content percentage of bromine by pure epoxy resin)
3907.3000 90	初级形状的环氧树脂(溴重量百分比含量在18%以下)	6.5	45	17	5	千克	AB	Epoxide resins, in primary forms, containing<18% by weight of bromine
3907.4000 <sup>暂</sup>	-聚碳酸酯	3	45	17	13	千克		-Polycarbonates
3907.5000	-醇酸树脂	10	45	17	5	千克	AB	-Alkyd resins
	-聚对苯二甲酸乙二酯:							-Poly(ethylene terephthalate):
	--粘数在78毫升/克或以上:							--Having a viscosity number of 78 ml/g or higher:
3907.6110	---切片	6.5	45	17		千克		--In the form of slices or chips
3907.6190	---其他	6.5	45	17		千克		---Other
	-其他:							-Other:
3907.6910	---切片	6.5	45	17		千克		---In the form of slices or chips
3907.6990	---其他	6.5	45	17		千克		---Other
3907.7000 <sup>暂</sup>	-聚乳酸	3	45	17	5	千克		-Poly(lactic acid)
	-其他聚酯:							-Other polyesters:

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经济日报出版社  
Economic Daily Press



税则号列	货品名称	最惠 (%)	普通 (%)	增值 税率	出口 退税	计量 单位	监管 条件	Article Description
3904.1090 90	其他初级形状的纯聚氯乙烯(纯指未掺其他物质)	6.5	45	17	13	千克		Other poly (vinyl chloride) (not mixed with any other substances)
	-其他聚氯乙烯:							-Other poly(vinyl chloride):
3904.2100	--未塑化	6.5	45	17	13	千克		--Non-plasticized
3904.2200	--已塑化	6.5	45	17	13	千克		--Plasticized
3904.3000	-氯乙烯-乙酸乙烯酯共聚物	9	45	17	5	千克		-Vinyl chloride-vinyl acetate copolymers
3904.4000	-其他氯乙烯共聚物	12	45	17	5	千克		-Other vinyl chloride copolymers
3904.5000	-偏二氯乙烯共聚物	6.5	45	17	5	千克		-Vinylidene chloride polymers
3904.5000 10	偏二氯乙烯-氯乙烯共聚树脂	6.5	45	17	5	千克		Vinylidene? Chloride? -? Vinyl? Chloride? copolymer? Resin
3904.5000 90	其他偏二氯乙烯聚合物	6.5	45	17	5	千克		Other vinylidene chloride polymers, in primary forms
	-氟聚合物:							-Fluoropolymers:
3904.6100	--聚四氟乙烯	10	45	17	13	千克		--Polytetrafluoroethylene
3904.6900	--其他	6.5	45	17	13	千克		--Other
3904.9000	-其他	10	45	17	5	千克		-Other
<b>39.05</b>	<b>初级形状的乙酸乙烯酯或其他乙烯酯聚合物;初级形状的其他乙烯基聚合物:</b>							<b>Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms:</b>
	-聚乙酸乙烯酯:							-Poly(vinyl acetate):
3905.1200	--水分散体	10	45	17	5	千克		--In aqueous dispersion
3905.1900	--其他	10	45	17	5	千克		--Other
	-乙酸乙烯酯共聚物:							-Vinyl acetate copolymers:
3905.2100	--水分散体	10	45	17	5	千克		--In aqueous dispersion
3905.2900	--其他	10	45	17	5	千克		--Other
3905.3000	-聚乙烯醇,不论是否含有未水解的乙酸酯基	14	45	17		千克	AB	-Poly(vinyl alcohol), whether or not containing unhydrolyzed acetate groups
	-其他:							-Other:
3905.9100	--共聚物	10	45	17	5	千克		--Copolymers
3905.9900	--其他	10	45	17	5	千克		--Other
<b>39.06</b>	<b>初级形状的丙烯酸聚合物:</b>							<b>Acrylic polymers in primary forms:</b>
3906.1000	-聚甲基丙烯酸甲酯	6.5	45	17	13	千克		-Poly(methyl methacrylate)
	-其他:							-Other:
3906.9010	--聚丙烯酰胺	6.5	45	17		千克	AB	--Polyacrylamide
3906.9090	--其他	6.5	45	17	5,13	千克		--Other
<b>39.07</b>	<b>初级形状的聚缩醛、其他聚醚及环氧树脂;初级形状的聚碳酸酯、醇酸树脂、聚烯丙基酯及其他聚酯:</b>							<b>Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms:</b>
	-聚缩醛:							-Polyoxymethylene(POM)
3907.1010	--聚甲醛	6.5	45	17	13	千克		--Polyoxymethylene(POM)
3907.1010 10	聚甲醛(均聚聚甲醛及改性聚甲醛除外)	6.5	45	17	13	千克		Polyoxymethylene(POM), other than homopolymer or modification
3907.1010 90	其他聚甲醛	6.5	45	17	13	千克		Other POM
3907.1090	--其他	6.5	45	17	5	千克		--Other
3907.1090 10	共聚聚甲醛(改性聚甲醛除外)	6.5	45	17	5	千克		Polyformaldehyde, other than modification
3907.1090 90	其他聚缩醛	6.5	45	17	5	千克		Other polyacetals
	-其他聚醚:							-Other polyethers:
3907.2010 <sup>新</sup>	--聚四亚甲基醚二醇	3	45	17	5	千克		--Polytetramethylene ether glycol
3907.2090	--其他	6.5	45	17	13	千克		--Other
3907.3000	-环氧树脂	4	45	17	5	千克	A	-Epoxide resins
3907.3000 <sup>新</sup> 01	初级形状溴质量≥18%或进口 CIF 价>3800 美元/吨的环氧树脂(如溶于溶剂,以纯环氧树脂折算溴百分比含量)	4	45	17	5	千克		Epoxide resins, in primary forms, containing ≥18% by weight of bromine, or import CIF price >3800 USD/ton (If dissolved into solutions, convert the content percentage of bromine by pure epoxy resin)
3907.3000 90	初级形状的环氧树脂(溴重量百分比含量在18%以下)	6.5	45	17	5	千克	AB	Epoxide resins, in primary forms, containing <18% by weight of bromine
3907.4000 <sup>新</sup>	-聚碳酸酯	3	45	17	13	千克		-Polycarbonates
3907.5000	-醇酸树脂	10	45	17	5	千克	AB	-Alkyd resins
	-聚对苯二甲酸乙二酯:							-Poly(ethylene terephthalate):
	--粘数在 78 毫升/克或以上:							--Having a viscosity number of 78 ml/g or higher
3907.6110	--切片	6.5	45	17	13	千克		--In the form of slices or chips
3907.6190	--其他	6.5	45	17	13	千克		--Other
	-其他:							-Other:
3907.6910	--切片	6.5	45	17	13	千克		--In the form of slices or chips
3907.6990	--其他	6.5	45	17	13	千克		--Other
3907.7000 <sup>新</sup>	-聚乳酸	3	45	17	5	千克		-Poly(lactic acid)
	-其他聚酯:							-Other polyesters:

# 中华人民共和国 海关进出口税则

十三位编码·监管条件·申报目录·出口退税·政策法规·海关代征税一览表

2019年中英文对照版

中华人民共和国海关进出口税则 编委会 编

Customs Import and Export Tariff  
of the People's Republic of China

Decade Coding of HS, Customs Control Conditions, Declares Contents,  
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## 财政部 税务总局 关于调整增值税税率的通知

财税〔2018〕32号

【字体：大 中 小】 打印本页

各省、自治区、直辖市、计划单列市财政厅（局）、国家税务局、地方税务局，新疆生产建设兵团财政局：  
为完善增值税制度，现将调整增值税税率有关政策通知如下：

一、纳税人发生增值税应税销售行为或者进口货物，原适用17%和11%税率的，税率分别调整为16%、10%。

二、纳税人购进农产品，原适用11%扣除率的，扣除率调整为10%。

三、纳税人购进用于生产销售或委托加工16%税率货物的农产品，按照12%的扣除率计算进项税额。

四、原适用17%税率且出口退税率为17%的出口货物，出口退税率调整至16%。原适用11%税率且出口退税率为11%的出口货物、跨境应税行为，出口退税率调整至10%。

五、外贸企业2018年7月31日前出口的第四条所涉货物、销售的第四条所涉跨境应税行为，购进时已按调整前税率征收增值税的，执行调整前的出口退税率；购进时已按调整后税率征收增值税的，执行调整后的出口退税率。生产企业2018年7月31日前出口的第四条所涉货物、销售的第四条所涉跨境应税行为，执行调整前的出口退税率。

调整出口货物退税率的执行时间及出口货物的时间，以出口货物报关单上注明的出口日期为准，调整跨境应税行为退税率的执行时间及销售跨境应税行为的时间，以出口发票的开具日期为准。

六、本通知自2018年5月1日起执行。此前有关规定与本通知规定的增值税税率、扣除率、出口退税率不一致的，以本通知为准。

七、各地要高度重视增值税税率调整工作，做好实施前的各项准备以及实施过程中的监测分析、宣传解释等工作，确保增值税税率调整工作平稳、有序推进。如遇问题，请及时上报财政部和税务总局。

财政部 税务总局

2018年4月4日

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## 财政部 税务总局 海关总署 关于深化增值税改革有关政策的公告

财政部 税务总局 海关总署公告2019年第39号

【字体：大 中 小】 打印本页

为贯彻落实党中央、国务院决策部署，推进增值税实质性减税，现将2019年增值税改革有关事项公告如下：

一、增值税一般纳税人（以下称纳税人）发生增值税应税销售行为或者进口货物，原适用16%税率的，税率调整为13%；原适用10%税率的，税率调整为9%。

二、纳税人购进农产品，原适用10%扣除率的，扣除率调整为9%。纳税人购进用于生产或者委托加工13%税率货物的农产品，按照10%的扣除率计算进项税额。

三、原适用16%税率且出口退税率为16%的出口货物劳务，出口退税率调整为13%；原适用10%税率且出口退税率为10%的出口货物、跨境应税行为，出口退税率调整为9%。

2019年6月30日前（含2019年4月1日前），纳税人出口前款所涉货物劳务、发生前款所涉跨境应税行为，适用增值税免退税办法的，购进时已按调整前税率征收增值税的，执行调整前的出口退税率，购进时已按调整后税率征收增值税的，执行调整后的出口退税率；适用增值税免抵退税办法的，执行调整前的出口退税率，在计算免抵退税时，适用税率低于出口退税率的，适用税率与出口退税率之差视为零参与免抵退税计算。

出口退税率的执行时间及出口货物劳务、发生跨境应税行为的时间，按照以下规定执行：报关出口的货物劳务（保税区及经保税区出口除外），以海关出口报关单上注明的出口日期为准；非报关出口的货物劳务、跨境应税行为，以出口发票或普通发票的开具时间为准；保税区及经保税区出口的货物，以货物离境时海关出具的出境货物备案清单上注明的出口日期为准。

四、适用13%税率的境外旅客购物离境退税物品，退税率为11%；适用9%税率的境外旅客购物离境退税物品，退税率为8%。

2019年6月30日前，按调整前税率征收增值税的，执行调整前的退税率；按调整后税率征收增值税的，执行调整后的退税率。

退税率的执行时间，以退税物品增值税普通发票的开具日期为准。

五、自2019年4月1日起，《营业税改征增值税试点有关事项的规定》（财税〔2016〕36号印发）第一条第（四）项第1点、第二条第（一）项第1点停止执行，纳税人取得不动产或者不动产在建工程的进项税额不再分2年抵扣。此前按照上述规定尚未抵扣完毕的待抵扣进项税额，可自2019年4月税款所属期起从销项税额中抵扣。

六、纳税人购进国内旅客运输服务，其进项税额允许从销项税额中抵扣。

（一）纳税人未取得增值税专用发票的，暂按照以下规定确定进项税额：

- 取得增值税电子普通发票的，为发票上注明的税额；
- 取得注明旅客身份信息的航空运输电子客票行程单的，为按照下列公式计算进项税额：

航空旅客运输进项税额=（票价+燃油附加费）÷（1+9%）×9%

3. 取得注明旅客身份信息的铁路车票的，为按照下列公式计算的进项税额：

铁路旅客运输进项税额=票面金额÷（1+9%）×9%

4. 取得注明旅客身份信息的公路、水路等其他客票的，按照下列公式计算进项税额：

公路、水路等其他旅客运输进项税额=票面金额÷（1+3%）×3%

（二）《营业税改征增值税试点实施办法》（财税〔2016〕36号印发）第二十七条第（六）项和《营业税改征增值税试点有关事项的规定》（财税〔2016〕36号印发）第二条第（一）项第5点中“购进的旅客运输服务、贷款服务、餐饮服务、居民日常服务和娱乐服务”修改为“购进的贷款服务、餐饮服务、居民日常服务和娱乐服务”。

七、自2019年4月1日至2021年12月31日，允许生产、生活性服务业纳税人按照当期可抵扣进项税额加计10%，抵减应纳税额（以下称加计抵减政策）。

（一）本公告所称生产、生活性服务业纳税人，是指提供邮政服务、电信服务、现代服务、生活服务（以下称四项服务）取得的销售额占全部销售额的比重超过50%的纳税人。四项服务的具体范围按照《销售服务、无形资产、不动产注释》（财税〔2016〕36号印发）执行。

2019年3月31日前设立的纳税人，自2018年4月至2019年3月期间的销售额（经营期不满12个月的，按照实际经营期的销售额）符合上述规定条件的，自2019年4月1日起适用加计抵减政策。

2019年4月1日后设立的纳税人，自设立之日起3个月的销售额符合上述规定条件的，自登记为一般纳税人之日起适用加计抵减政策。

纳税人确定适用加计抵减政策后，当年内不再调整，以后年度是否适用，根据上年度销售额计算确定。

纳税人可计提但未计提的加计抵减额，可在确定适用加计抵减政策当期一并计提。

（二）纳税人应按照当期可抵扣进项税额的10%计提当期加计抵减额。按照现行规定不得从销项税额中抵扣的进项税额，不得计提加计抵减额；已计提加计抵减额的进项税额，按规定作进项税额转出的，应在进项税额转出当期，相应调减加计抵减额。计算公式如下：

当期计提加计抵减额=当期可抵扣进项税额×10%

当期可抵减加计抵减额=上期末加计抵减额余额+当期计提加计抵减额-当期调减加计抵减额

（三）纳税人应按照现行规定计算一般计税方法下的应纳税额（以下称抵减前的应纳税额）后，区分以下情形加计抵减：

1. 抵减前的应纳税额等于零的，当期可抵减加计抵减额全部结转下期抵减；

2. 抵减前的应纳税额大于零，且大于当期可抵减加计抵减额的，当期可抵减加计抵减额全额从抵减前的应纳税额中抵减；

3. 抵减前的应纳税额大于零，且小于或等于当期可抵减加计抵减额的，以当期可抵减加计抵减额抵减应纳税额至零。未抵减完的当期可抵减加计抵减额，结转下期继续抵减。

（四）纳税人出口货物劳务、发生跨境应税行为不适用加计抵减政策，其对应的进项税额不得计提加计抵减额。

纳税人兼营出口货物劳务、发生跨境应税行为且无法划分不得计提加计抵减额的进项税额，按照以下公式计算：

不得计提加计抵减额的进项税额=当期无法划分的全部进项税额×当期出口货物劳务和发生跨境应税行为的销售额÷当期全部销售额

（五）纳税人应单独核算加计抵减额的计提、抵减、调减、结余等变动情况。骗取适用加计抵减政策或虚增加计抵减额的，按照《中华人民共和国税收征收管理法》等有关规定处理。

（六）加计抵减政策执行到期后，纳税人不再计提加计抵减额，结余的加计抵减额停止抵减。

八、自2019年4月1日起，试行增值税期末留抵税额退税制度。

(一) 同时符合以下条件的纳税人，可以向主管税务机关申请退还增量留抵税额：

1. 自2019年4月税款所属期起，连续六个月（按季纳税的，连续两个季度）增量留抵税额均大于零，且第六个月增量留抵税额不低于50万元；

2. 纳税信用等级为A级或者B级；

3. 申请退税前36个月未发生骗取留抵退税、出口退税或虚开增值税专用发票情形的；

4. 申请退税前36个月未因偷税被税务机关处罚两次及以上的；

5. 自2019年4月1日起未享受即征即退、先征后返（退）政策的。

(二) 本公告所称增量留抵税额，是指与2019年3月底相比新增加的期末留抵税额。

(三) 纳税人当期允许退还的增量留抵税额，按照以下公式计算：

允许退还的增量留抵税额=增量留抵税额×进项构成比例×60%

进项构成比例，为2019年4月至申请退税前一税款所属期内已抵扣的增值税专用发票（含税控机动车销售统一发票）、海关进口增值税专用缴款书、解缴税款完税凭证注明的增值税额占同期全部已抵扣进项税额的比重。

(四) 纳税人应在增值税纳税申报期内，向主管税务机关申请退还留抵税额。

(五) 纳税人出口货物劳务、发生跨境应税行为，适用免抵退税办法的，办理免抵退税后，仍符合本公告规定条件的，可以申请退还留抵税额；适用免退税办法的，相关进项税额不得用于退还留抵税额。

(六) 纳税人取得退还的留抵税额后，应相应调减当期留抵税额。按照本条规定再次满足退税条件的，可以继续向主管税务机关申请退还留抵税额，但本条第（一）项第1点规定的连续期间，不得重复计算。

(七) 以虚增进项、虚假申报或其他欺骗手段，骗取留抵退税款的，由税务机关追缴其骗取的退税款，并按照《中华人民共和国税收征收管理法》等有关规定处理。

(八) 退还的增量留抵税额中央、地方分担机制另行通知。

九、本公告自2019年4月1日起执行。

特此公告。

财政部 税务总局 海关总署

2019年3月20日

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## 相关链接

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## 附件七

### 申请人的财务数据和报表



## 非保密概要

本附件提供了本案申请人2017年至2019年同类产品的生产能力、产量、开工率、库存、销售数量、销售收入、销售价格、销售成本、税前利润、投资收益率、工资就业以及劳动生产率等数据。同时，该附件还提供了申请人在2017年至2019年期间的相關财务报表。

鉴于申请人同类产品的相关数据以及财务报表涉及企业商业秘密，这些数据的披露将造成严重不利影响，故申请保密不再列出。申请人以指数形式表示同类产品相关经济指标的合计或加权平均数据的变化趋势，首期间2017年的指数设定为100，之后各期间按照与2017年的实际数据比乘以2017年的指数计算。

## 申请人南通星辰合成材料有限公司 相关经济、财务指标表

1、在下列每一期间聚苯醚的产能、产量和开工率数据

单位：吨

期间	产能	产量	开工率
2017年	【100】	【100】	【100】
2018年	【200】	【176】	【88】
2019年	【200】	【152】	【76】

注：开工率=产量/产能。

2、在以下每一期间聚苯醚的国内销售数量、国内销售收入（不含税）和销售价格数据

单位：吨、元、元/吨

期间	国内销售数量	国内销售收入	平均内销价格
2017年	【100】	【100】	【100】
2018年	【161】	【202】	【125】
2019年	【138】	【137】	【99】

注：平均内销价格=国内销售收入 / 国内销售数量。

3、在下列每一期间聚苯醚的期末库存数据

单位：吨

期间	期末库存
2017年	【100】
2018年	【460】
2019年	【837】

4、在下列每一期间聚苯醚分摊的税金及附加数据

单位：元

期间	公司主营业务收入	聚苯醚国内销售收入	分摊比例	公司主营业务税金及附加	聚苯醚分摊的税金及附加
2017年	【100】	【100】	【100】	【100】	【100】
2018年	【191】	【202】	【106】	【198】	【209】
2019年	【135】	【137】	【101】	【161】	【163】

注：（1）分摊比例=聚苯醚国内销售收入 / 公司主营业务收入；

（2）聚苯醚分摊的税金及附加=公司主营业务税金及附加 \* 分摊比例。

5、在下列每一期间公司的期间费用

单位：元

期间	销售费用	管理费用	财务费用	合计
2017年	【100】	【100】	【100】	【100】
2018年	【63】	【119】	【97】	【96】
2019年	【125】	【269】	【135】	【211】

6、在下列每一期间聚苯醚分摊的期间费用

单位：元

期间	公司主营业务收入	聚苯醚内销收入净额	分摊比例	公司期间费用合计	聚苯醚分摊的期间费用
2017年	【100】	【100】	【100】	【100】	【100】
2018年	【191】	【202】	【106】	【96】	【102】
2019年	【135】	【137】	【101】	【211】	【214】

注：（1）分摊比例=聚苯醚国内销售收入 / 公司主营业务收入；  
（2）聚苯醚分摊的期间费用 = 公司期间费用合计\*分摊比例。

7、在下列每一期间聚苯醚的税前利润数据

单位：元

期间	聚苯醚国内销售收入	聚苯醚国内销售成本	聚苯醚分摊的税金及附加	聚苯醚分摊的期间费用	聚苯醚税前利润
2017年	【100】	【100】	【100】	【100】	【100】
2018年	【202】	【182】	【209】	【102】	【259】
2019年	【137】	【153】	【163】	【214】	【91】

注：聚苯醚税前利润=聚苯醚国内销售收入-聚苯醚国内销售成本-聚苯醚分摊的税金及附加-聚苯醚分摊的期间费用；

8、在下列每一期间聚苯醚的投资收益率数据

单位：元

期间	聚苯醚平均投资额	聚苯醚税前利润	投资收益率
2017年	【100】	【100】	【100】
2018年	【167】	【259】	【155】
2019年	【213】	【91】	【43】

注：（1）投资收益率=聚苯醚税前利润 / 聚苯醚平均投资额；  
（2）聚苯醚平均投资额 = 平均资产总额 \* 聚苯醚生产成本 / 所有产品生产成本；  
（3）平均资产总额=(期初资产总额+期末资产总额) / 2。

9、在下列每一期间聚苯醚与活动经营有关的现金净流量数据。

单位：元

期间	公司现金流入量	公司现金流出量	公司现金净流量
2017年	【100】	【100】	【100】
2018年	【180】	【221】	【56】
2019年	【86】	【114】	【-2】

单位：元

期间	聚苯醚分摊的现金流入量	聚苯醚分摊的现金流出量	聚苯醚分摊的现金净流量
2017年	【100】	【100】	【100】
2018年	【191】	【237】	【85】
2019年	【87】	【132】	【-18】

注：（1）现金净流量=现金流入量-现金流出量；

（2）聚苯醚分摊的现金净流量根据聚苯醚内销售收入占公司营业收入比例分摊，聚苯醚分摊的现金流出量根据聚苯醚生产成本占公司总生产成本的比例分摊。

10、在下列每一期间与聚苯醚生产运营有关的工资和就业情况

单位：元；人；元/人

期间	工资总额	就业人数	人均工资
2017年	【100】	【100】	【100】
2018年	【142】	【111】	【128】
2019年	【162】	【109】	【148】

注：人均工资=工资总额/就业人数。

11、在下列每一期间与聚苯醚的劳动生产率情况

单位：吨/人

期间	劳动生产率
2017年	【100】
2018年	【158】
2019年	【140】

注：劳动生产率 = 产量 / 就业人数。

12、 在下列每半年期间聚苯醚的国内销售数据。

单位：吨、元、元/吨

期间	国内销售数量	国内销售收入	平均价格	国内销售成本	单位销售成本
2018 年上半年	【100】	【100】	【100】	【100】	【100】
2018 年下半年	【107】	【114】	【107】	【110】	【103】
2019 年上半年	【70】	【66】	【95】	【71】	【102】
2019 年下半年	【107】	【79】	【74】	【105】	【99】

附件八  
补贴项目附件

(1)

关于油页岩革命的若干问题

### 14油页岩革命



关于油页岩革命的若干问题：一、油页岩的定义、分布及利用方式简介；油页岩是一种沉积岩，含固体有机物质于矿物质格架内；油页岩资源在全世界许多地区都有分布，但其分布不均；周红霞、王志成、陆海玲、张帆：《油页岩综合开发利；以上分布在吉林、辽宁和广东；由于油页岩有机质组成的不同和加工工艺条件的差异，；从世界油页岩开发利用现状来看，油页岩主要有两种利；李术元、马跃、钱家

#### 关于油页岩革命的若干问题

##### 一、油页岩的定义、分布及利用方式简介

油页岩是一种沉积岩，含固体有机物质于矿物质格架内。其有机物质主要为油母质，不溶于石油溶剂。油页岩加热至500℃左右，其油母质热解生成页岩油，页岩油加工可制取油品，油页岩热解通常也称为干馏。油页岩也可直接燃烧，产生蒸汽、发电。国际上通常把每吨含油率大于3.5%的页岩称为油页岩。1

油页岩资源在全世界许多地区都有分布，但其分布不均，主要分布在美国、俄罗斯、加拿大、中国、扎伊尔、巴西、爱沙尼亚、澳大利亚等国家，中国居第四位。据国际能源组织(International Energy Agency, IEA)预测，2010年底，全球页岩油储量达4.5万亿吨，数倍于世界石油资源探明储量。其中，美国页岩油探明储量占世界70%，而中国目前探明储量只有美国的9%。在我国，据国土资源部、国家发展和改革委员会及财政部联合组织全国油页岩资源评价，预测资源高达7199亿吨，折算成页岩油资源为476亿吨，其中约85%

1

周红霞、王志成、陆海玲、张帆：《油页岩综合开发利用现状》，载《黑龙江科学》2013年第2期，第62页。

以上分布在吉林、辽宁和广东。2

由于油页岩有机质组成的不同和加工工艺条件的差异，页岩油的出油率、组成和性质也不一样。油页岩

#### 美国页岩气革命的启示

美国和中国是世界第一、第二原油进口国，在多地与特别在中东存在着相互于抢资源的现象。页岩气革命使美国原油进口量不断下降，2005年为1030万桶/日...

#### 油页岩革命

油页岩革命\_能源/化工\_工程技术\_专业资料。关于油页岩革命的若干问题一、油页岩的定义、分布及利用方式简介 油页岩是一种沉积岩，含固体有机物质于矿物质格架内...

#### 美国页岩气革命竟然是这样闹起来的!

当有人猜测页岩油革命是美国骗局时，美国从最大石油进口国摇身一变成了出口国。休斯顿大学金融学教授爱德华·赫斯说：“这些企业家给美国带来了意外之财。”...

#### 页岩气革命的真相

这种不透明性可以说是页岩革命的本质特征。页岩革命首先始于美国的页岩气生产，然后推动了页岩油的增产。这是页岩革命的第一阶段。在接下来的第二阶段，页岩气和...

#### 你所不知道的“页岩气革命”

你所不知道的“页岩气革命”\_军事政治\_人文社科\_专业资料。你所不知道的“...此外为保能源安全，美帝长期在世界主要产油区域保持军事存在，甚至不惜通过...

#### “页岩革命”前景无限

“页岩革命”前景无限\_职业规划\_求职\_职场\_实用文档。“页岩革命”前景无限 能源是世界发展和经济增长的基本驱动力，是人类赖以生存的不可或缺的基础条件之一。...

#### 油页岩勘探开发现状及进展

由于美国近年来页岩气革命快速发展了其天然气长期依赖进口的困境局面，世界多个国家包括中国在内越来越意识到页岩油的重要性。文章主要研究了我国油页岩资源的...

#### 页岩气革命

今年，由于页岩气价格低迷，开发积极性受到影响，投资转向页岩油。业内人士分析，随着页岩气价格回升，美国页岩气未来仍然会蓬勃发展。页岩气革命使美国由一个天然气...

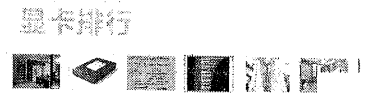
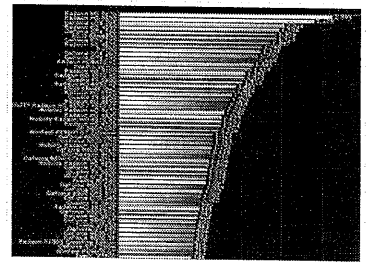
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岩专家说，按目前普遍采用的“热裂化”炼油工艺，每15吨油页岩产出1吨人造原油，而改为最新的“复项催化技术及工艺”，每5吨油页岩就会产出1吨人造原油，出油率最终提高3倍。同时，油页岩的开发力度与油价成正相关。油价冲高，油母页岩开发力度越强；反之，则越受冷落。根据国际上油母页岩开发采用的成功经验，原油进口价25美元/桶或重油进口价95美元/吨是一个临界点。当油价高于上述价格时，从油母页岩中提取页岩油具备较高的成本优势。应用目前的技术，每桶油页岩开发与炼制成本约40美元。但从实际情况来看，绝大多数企业出油成本在60多美元一桶，也就是说，在油价破一桶100美元的背景下，油页岩具有明显的经济价值。



从世界油页岩开发利用现状来看，油页岩主要有两种利用方式：一是干馏炼油，干馏时有机质受热分解生成有特殊刺激气味的褐色粘稠状液体产物，透过裂解化学变化，可将油页岩中的油母质转换为合成原油，由蒸馏产生类似石油的页岩油和易燃的油页岩气。它类似天然石油，富含烷烃、芳烃和烯烃组分，也含有氧、氮、硫等非烃类组分。经石油工艺技术加工，即可制得合格的汽油、煤油、柴油、燃料油等油品，还可获得石蜡、酚类、吡啶类、环烷酸和石油焦等化

2

李术元、马跃、钱家麟：《世界油页岩开发利用现状——并记2011年国内外三次油页岩会议》，载《中外能源》2012年第17期，第10页。

工副产品。二是作为燃料直接燃烧发电。当前，世界上利用油页岩发电的国家有爱沙尼亚、中国、以色列等。其中，爱沙尼亚油页岩电站生产规模最大，所发电量占其所需电量的94%，其他国家规模很小。

## 二、油页岩革命

油页岩革命表现为近些年来美国油页岩大规模勘探与低成本商业性开发利用。上世纪七十年代石油危机爆发后，美国主要的石油公司纷纷投入巨资进行页岩油、气提炼的尝试，但均以成本过高，不具备经济可行性而告终。但多年来，美国政府实施了一系列鼓励能源储备、替代能源技术开发和商业化等方面的信贷优惠、税收激励和补贴政策。这些政策有效促进了油气页岩领域涵盖资源、地质、干馏、燃烧、环保、水供应等各方面的技术关键出现了重要突破。近年来以多层水力压裂技术为代表，技术革新大幅度提高了油页岩开采产量，显著降低了生产成本，广布于陆地沉积盆地及浅海海床下的油页岩矿床开发利用得以进入规模化与商业化轨道。2005年美国国会通过《能源政策法》并予总统签署生效，明确油页岩作为新兴战略资源的地位，指令能源部协调促进油页岩资源商业性开发，对相关油气公司进行税费减免等诸多优惠。奥巴马政府也相继颁布《2009复兴与再投资法案》、《美国清洁能源安全法》等能源政策指导性文件。2011年颁布的远景规划《未来能源安全蓝图》，明确提出

确保美国未来能源供应和安全的三大战略：一是油气开发回归本土，确保能源供应安全；二是推广节能减排，削减能源消费；三是激发技术创新，加快发展清洁能源。其中，油页岩开采成为重点，美国予以其能源开发主要战略支柱的地位，开发油页岩，实现能源自给乃至出口成为既定国策。短短几年，凭借独步全球的技术创新能力，美国执油页岩开发之牛耳，其能源战略地位突变，页岩油气产量猛增。2012年美国首次超过俄罗斯成为世界第一大天然气生产国，并预计最快5年内成为世界第一大石油生产国。

油页岩开采方兴未艾，这会相当程度化解人类化石燃料耗费枯竭危局。目前仅北美地区油页岩得到系统勘探，加上未来其他地区的勘探与开发，石油耗尽的悲观论调将告一段落。据能源资讯巨头IHS公司乐观预测，全球页岩油气可探明储量按现有消费量足够全人类使用100至120年，消费页岩气还将缓解全球气候变暖。以油气（及煤炭）为主导能源所构筑的现有人类经济发展方式由于油页岩革命能够得以继续持续相当一段时间而不至发生重大能源危机。

本质上讲，油页岩革命乃是美国历届政府长久以来谋划“能源独立”政策阶段性重要现实成果，页岩油气大规模增产使得美国能源自给夙愿接近实现。油页岩革命虽初现端倪，其广泛冲击效应还未显现，但对于其趋向影响须予以观察和讨论。油页岩革命所带来的能源格局变动将会对现有国

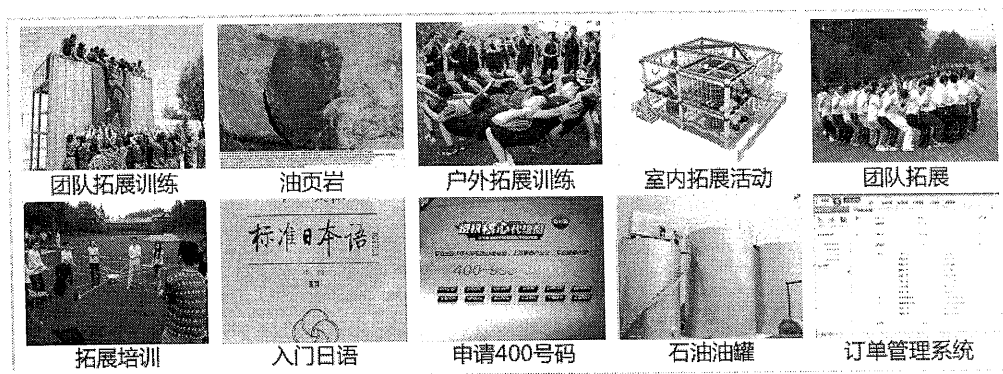
际政治经济秩序和地缘政治造成巨大冲击。特别是对于中国这样一个油气多半进口、相关技术薄弱、对美关系起伏不定、预期不明的发展中大国，亟需考察美国油页岩革命对于世界、周边及我国的深切影响，以审时度势，趋利避害，掌握主动。

## 三、美国油页岩革命的战略目的

自从1971年布雷顿森林体系崩溃，美元与黄金脱钩，实行贬值后，美国政府遂将美元与石油挂钩，继续维持其世界第一大支付结算货币地位，但美元与石油联动有利有弊。因此，美国历届政府鼓励能源技术创新，积极寻求替代能源与国内油气增产，以求摆脱自上世纪70年代以来其经济屡受国际原油价格波动而波折、输入性通货膨胀持续、外贸逆差加剧等严重问题。冷战初期，随着英法等老牌殖民主义强国脱身中东，美国遂填补中东战略真空，以获得其长期油气供应。但半个多世纪以来，为确保油气供应，美国将相当军力布置在中东各地，维持当地稳定、调和巴以关系耗费了不少国力，引起决策层反思。而油页岩革命所带来的国际能源格局巨变则成为促使美国政府调整中东政策的基石。此外，政治、经济及军事三位一体多维霸权支撑的美国在新能源领域的突破也是其为确保霸权而在科技、经济乃至全球战略方面的最新举措。

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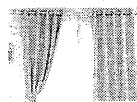


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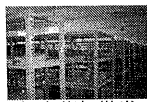
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### 三、油页岩革命“冲击波”

油气资源的大幅度增产或减产造成的变动均会对地区乃至全球造成牵一发而动全身的巨大影响。如，因由油气资源中东地区迅速上升为国际战略斗争焦点，直至今日。上世纪70年代英国和意大利原油产量骤增也均对地区体系造成冲击，提升了两国战略地位。而凭借油气出口，苏联更因70年代初油价暴涨而勃兴一时，同时也因油气价格在80年代中期的大幅跳水而损失惨重，加速其财力枯竭与国家衰亡。[5] 而此番美国推行油页岩革命对于其自身、地区与国际体系的冲击性所产生的影响主要表现为以下几个方面：（一）实现能源自给，助力经济复苏

据国际能源组织(International Energy Agency, IEA)预测，受益于油页岩开采，美国最快将于2020年完全实现能源自给乃至大量出口油气。相比之下，中国于2013年9月已成为世界最大石油进口国。据中国国家能源局统计，2012年中国石油对外依存度达58.3%，天然气对外依存度达28.9%，油气能源的“马六甲困局”早已形成并持续恶化，反观美国却因油页岩开采而受益颇多。首先，油气大量增产直至实现能源自给乃至大量出口能够有效降低长久以来美国油气贸易赤字，改善其国际收支与经常账户收支状况，为美国经济提供持续稳定的国内能源供应。此外，得益于油气产量大增及油页岩产业开发所带来的大规模基建投资和岗位供给，美国就业情况也持续好转。油页岩开发及其上下游配套产业正在持续促进美国“再工业化”国策，为其综合国力增添新的重要竞争砝码，大大改善美国实体经济，支撑美元步入强势周期，引发全球资本回流美国，助力其经济复苏。

与最近半年来中国经济明显放缓不同，美国经济自次贷危机后持续好转。2011年以来，美国经济复苏势头强劲，在西方发达经济体中力拔头筹。据美国商务部2014年1月数据显示，2013年第四季度美国实际

三、油页岩革命“冲击波”：油气资源的大幅度增产或减产造成的变动均会对地区乃至全球造成牵一发而动全身的巨大影响。如，因由油气资源中东地区迅速上升为国际战略斗争焦点，直至今日。上世纪70年代英国和意大利原油产量骤增也均对地区体系造成冲击，提升了两国战略地位。而凭借油气出口，苏联更因70年代初油价暴涨而勃兴一时，同时也因油气价格在80年代中期的大幅跳水而损失惨重，加速其财力枯竭与国家衰亡。[5] 而此番美国推行油页岩革命对于其自身、地区与国际体系的冲击性所产生的影响主要表现为以下几个方面：（一）实现能源自给，助力经济复苏

### 美国页岩气革命的启示

美国和中国是世界第一、第二能源大国，在能源利用方面存在许多相似之处。页岩气的发现，页岩气革命使美国石油进口量下降，2005年为10.5万桶/日...

### 油页岩革命

油页岩革命 能源 化工 工程技术 专业资料  
关于油页岩革命的若干问题一、油页岩的定义、分布及利用方式简介 油页岩是一种沉积岩，含固体有机物质，可提炼燃料...

### 你所不知道的“页岩气革命”

你所不知道的“页岩气革命”军事意义 大文博客 军事资料, 你所不知道的“页岩气革命”军事意义 页岩气革命对全球能源安全、美国长期在世界主要产油区域保持军事存在, 甚至不增不减...

### 美国页岩革命竟然是这样闹起来的!

当有人称页岩油革命是美国闹出来的, 美国从最大石油进口国变身 变成了出口国。休斯敦大学金融学教授费德华· 穆勒说: “这些企业家给美国带来了意外之财。”...

### 页岩气革命的真相

这种不透明性可以说就是页岩革命的本色特征。页岩革命首先始于美国的页岩气生产, 然后推动了页岩油的增产。这是页岩革命的第一阶段, 在接下来的第二阶段, 页岩气和...

### “页岩革命”前景无限

“页岩革命”前景无限 职业规划 求职职场 实用文档。“页岩革命”前景无限 能源是世界发展和经济增长的最基本驱动力, 是人类得以生存的不可或缺的基础条件之一。...

### 油页岩勘探发现状及进展

由于美国近年来页岩气革命很快超越了其天然气长期供应短缺的困局, 世界很多国家包括中国在内越来越意识到页岩气的战略性。文章主要 探讨了我国页岩气革命的...

### 页岩气革命

今年, 由于页岩气价格低迷, 开发受到极大制约, 投资转向页岩油。业内人士分析, 随着页岩气价格回升, 美国页岩气未来仍然会蓬勃发展。页岩气革命使美国由一个天然气...

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国内生产总值(GDP)按年率计算增长达3.2%。[6]其中,受惠于油气贸易赤字净减少,2013年美国贸易赤字总量为次贷危机爆发后最低值。此外,油气增产乃至自给出口的美国将会摆脱以往国际油价屡受产油地地缘政治波动而变动的弊端,维持一个既使美国油气出口获利而又较为稳定适度的油气价格,助力美国及全球经济体系稳定运行。

欧盟债务危机哀鸿遍野,新兴经济体屡受波折前景不乐观之时,美国油气产量骤增所带来的国际收支改善、美元回流走强、实体经济复苏和消费就业趋好等

益处已经显现。十年前美国深陷两场局部战争泥潭,六年前次贷危机全面爆发,唱衰美国论调再起,而凭借美国国内依然较为有效的民主纠错机制、非凡的技术与制度创新能力及其丰富的自然资源禀赋,短短几年内,实力平稳回升,并在以页岩开发为标志的全球新一轮能源技术革命浪潮中手执牛耳,挟能源、技术优势以令诸侯,加紧维护多维一体美国为主导的世界秩序与霸权体系。(二)强化独霸地位,努力牵制中俄

美国油气产量大幅增加所搅动的不仅仅是世界能源供求关系与结构布局,更为隐性的是页岩革命对于国际金融领域、新能源开发技术、碳交易与碳排放方面乃至主要大国关系所产生的重大冲击。

上世纪70年代初布雷顿森林体系崩溃后,美元与黄金固定汇兑终结,随即美国与欧佩克成员国商定只以美元进行石油贸易,构筑起石油这一头号战略物资与美元的紧密关系,以维护美元霸权。同时,美国愈加深入参与中东地区事务,以影响国际油价和美元汇率。扶植伊拉克萨达姆政权对抗伊朗、消灭萨达姆及卡扎菲政权还有对于所谓石油日元、石油欧元与石油人民币的围堵打压均是其维护美元霸权及其在中东战略优势的重要举措。2010年以来欧元持续走弱和半年来人民币持续贬值无疑不受到美国能源战略运筹与金融暗战的深切影响。无疑,页岩革命下能源自给乃至出口的美国将会强化其石油美元霸权地位,增强其货币与能源双重权柄。

美国此番能源革命的基石是其无与伦比的技术优势。目前,各大国均有大量页岩储备,而只有美国掌握低成本实用化深层水压致裂开采技术,其多维霸权中的技术代差优势显露无疑。民用核电技术、发动机技术、材料科学等事关国计民生的核心领域,美国对华均有着十分严格的技术封锁与转让壁垒,页岩开采技术领域更是如此。近年来中美战略与经济对话等高层接触中,美方对于中方在页岩开采领域提供转让和支持等的积极诉求反响相当冷淡。美方能够提供的一些对华页岩油气技术输出也多相当苛刻的附加条件,对于谋求核心技术自主掌握的中国来说吸引力不高。另一方面,深层水压致裂开采技术并不适合本已缺乏淡水的我国北方油页岩矿区,技术与环境双层局限限制了我国页岩油气的开发与利用。页岩开采短板所导致的本土油气增产乏力困局已逐步显现,2013年10月,我国首次超过美国成为世界第一大月度原油进口国,能源对外依存度进一步上升。已经进入工业化中后期发展阶段的中国必须面对美国主导构筑下的国际能源战略格局,对于中国能源困局这一阿喀琉斯之踵下一章节会继续介绍。

目前,碳排放与碳交易议题已成为西方国家钳制中国的新战略筹码,而页岩气大规模开采与利用将进一步减少美国碳排放总量,增强其在气候谈判、碳交易与碳排放问题上的话语权。而早在2010年便成为世界第一大碳排放国并依旧以煤炭为主,核电与页岩开发技术较为落后的中国将会受到西方国家在碳排放、碳交易问题与气候变化议题上的持续施压,从而进一步恶化对我国发展本已不利的外部政策环境,如中国民航业已经受到欧盟在碳排放问题上的牵制。凭借技术优势与资源禀赋,美国页岩革命可谓一石二鸟,除了中国,新一轮能源技术革命也对俄罗斯这一美国传统战略对手造成诸多不利影响。早在里根执政时期,共和党精英便改变先前民主党人对苏缓和战略,在各领域重新加紧遏制苏联,祭出能源武器大旗,推出了著名的“逆向石油冲击”战略。1985年,美国启动该战略要求沙特阿拉伯原油大幅增产,一时间国际油价重挫,美元也剧烈贬值近三成。沙特低成本热带油品大幅度增产使得苏联高纬度冻土带高成本原油出口损失空前,直到1991年苏联原油出口相比于80年代初减少了一半以上,石油美元外汇收入急剧缩水。[7]国内产业结构畸形落后而倚仗原油出口换汇的苏联成为美国主导下的国际能源棋局下的最大受害者,国际收支领域持续恶化进一步加深了苏联国内危机与国家衰亡。时至今日,再次祭起能源武器大旗进行隐蔽经济能源战的美国所推出的页岩革命无疑会对仍然依靠能源等初级产品出口获取外汇的俄罗斯造成重大不利影响。俄罗斯高纬度冻土带油气开采成本常年居高不下,面对美国近海及内陆盆地页岩规模化开采的低成本优势冲击应对能力有限。此外,美国影响下的国际油价还能冲击伊朗、委内瑞拉等地区性反美势力的石油收入。同时,未来成为能够与俄国比肩的新兴能源输出大国的美国会对传统以来亟需俄国能源供应的欧盟诸国产生相当吸引力,美国大型LNG液化天然气船只乃至跨越大西洋的输油管道向欧洲市场的开拓将会大大分散欧俄之间经过诸多战略动荡地区油气管道的输送能力及其吸引力。未来美国向西欧输送

能源将会加强跨大西洋合作框架与美欧关系，打击俄国长久以来屡试不爽的对欧能源输出战略筹码，缩减俄国对欧盟的战略影响，迟滞德国等谋划的欧俄合作设想与欧盟独立性不断增强等等对美不利的战略后果，可谓用意深远。（三）适当脱身中东，重点重返亚太

美国“能源独立”战略的稳步实践及其最终实现，不仅为自身找到了一条可持续发展的能源供应安全路径，增强了美国经济活力与国际竞争力，也正在深刻改变全球能源、经济乃至地缘政治版图。大量增产本土页岩油气以谋求能源自给并

积极出口的能源新格局与新战略对于半个多世纪以来严重依靠油气进口并深陷中东地区事务的美国来说可谓是助推其中东区域战略转变的重要物质前提。从小布什时代近30万中东中亚军力部署到奥巴马政府完成从伊拉克阿富汗撤军任务，并缩减美军在此军事部署，继续推进“大中东和平计划”[8]，对伊朗接触谈判，继续促进巴以和谈等措施鲜明地表明美国中东政策新转向。奥巴马执政以来，强化与传统盟友在北非中东事务上的合作，加强同中东亲美君主国的关系，提升其防务能力，完成适当战略收缩，逐步减少美国在中东等地的直接战略义务。回顾美国战后对外政策史，中东与拉美一直是其运筹重点，而如今相对脱身中东的区域战略调整可谓意义重大。适当脱身中东，战略重点东向，多边主义回潮，强调巧实力与软实力的“奥巴马主义”[9]与上世纪70年代初期实力相对衰落，局部战略相对收缩，提升盟友自身防务责任与能力，重点保证核心地带以抗衡遏制苏联的尼克松主义[10]十分相似，均反映了美国面对新兴战略对手实力陡增而自身实力相对收缩时代特征下其全球及地区战略的及时磨合与调整。值得关注的是，助推此次美国全球及中东地区战略调整尤为关键的主动性因素正是能源领域关键性的页岩革命及其对于美国能源地位的重大改善。正因为此，此次美国中东地区战略调整与相对收缩具有一定的主动性。

逐步掌握能源供应主动权，实现能源自给，乃至成为重要油气出口国的美国无疑会对中东油气资源的战略渴求大大减少，中东地区战略重要性在美国国家宏观安全与发展战略中的地位必然相对有所下降，掌握能源红利的美国可以相当从容地从中东分身。面对巴以和谈问题，叙利亚内战问题及伊朗核武开发，埃及、利比亚、突尼斯政治变局等等棘手问题，美国均未作出实质性干涉，出手谨慎，努力避免美国在这一地区新的军事投入，特别是对于伊战后战略地位陡升的伊朗所采取的怀柔政策为外界普遍理解为美国在中东采取缓和与防守的战略态势。可以想见，未来能源自给的美国对于中东地缘政治稳定抑或变乱的关切程度将会相对减弱，中东地缘政治变动所造成的油价涨幅则会有利于能源出口的美国，而对中国等其他能源亟需进口的新兴经济体造成牵制和冲击，而中国在此基建等领域投资也由于政治变乱而深受其害。[11]然而，除去美国，没有一个大国能对中东有相类似的战略投送能力与战略影响力。从现实主义国际关系理论来看，“霸权稳定论”治下的中东相对稳定格局对于非霸权国有着一种“搭便车”优势，从中东相对脱身的美国所造成的局部战略相对真空所引起的诸如土耳其与伊朗的区域性争夺所造成的中东乱局对于中国来说却弊大于利。

同时，油气自给乃至出口的美国会相对降低欧佩克组织在世界能源话语结构中的地位，降低伊朗、委内瑞拉等地区性战略对手的石油收入和战略影响，对于中东各产油亲美政权可谓也是又拉又打。此外，相对减少在中东军事干预与军事存在的美国能够就此缓解阿拉伯世界强烈的反美情绪，缓解优化美阿关系。短短几年，适当脱身中东，重点重返亚太，美国全球战略重点从中东移向亚太已落实成国策，相应的全球与地区战略调整也加紧推进。



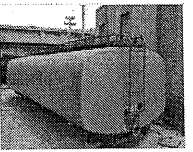


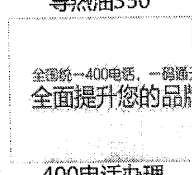



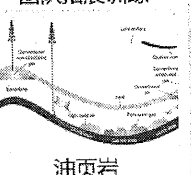
总统国家安全事务助理的赖斯上任伊始便根据新形势建议奥巴马政府调整美国政策，认为“未来美国将在中东执行外交优先、减少卷入和避免军事干预的新方针。”在题为“美国的未来在亚洲”的主旨演讲中，赖斯更是直言不讳指出，“不管世界其他地区发生多么麻烦的事情，都不会影响美国把注意力投掷到亚洲来。”[12]就这样，美国抛出了重返亚太的“再平衡战略”[13]。这一宏观政策指导下，2012年1月，美国防部酝酿已久的《维护美国全球领导地位：21世纪的国防重点》新军事战略报告出炉并强调，近期美国全球战略收缩的重点是欧洲，在亚太要“增加”军事机构和军事存在，在中东则要“维持”军事存在与能力。对美陆军规模进行裁减，强化海空军实力，将海空军主力装备与兵员侧重部署到西北太平洋的战略前沿基地，全面更换第四代主战武器系统，构筑“海空一体战”[14]新模式遏制该区域不断成长的最大潜在战略对手。[15]可见，重返亚太的所谓“再平衡战略”在美国决策层内已达成共识、全面落实。美军强化岛链基地及各种具有技术代差优势的新式战役战略武器大量前置部署等举动已对中国造成巨大战略威胁，显现出美国此番针对中国战略调整的强烈进攻性。

近期，美国面对叙利亚内战、克里米亚危机等诸多严峻事项均并未做出实质性强硬回应，反而奥巴马访日期间公开支持日本解禁集体自卫权、支持其钓鱼岛立场等政治表态均是极为鲜明的政治信号。美国著

名战略家、对华遏制派、进攻性现实主义理论家米尔斯海默撰文对此极为赞同，强调中国这一“潜在霸权国”对美的所谓现实威胁，认为美国不要“拣了芝麻丢了西瓜”去过分分身应对一个经济衰退、人口减少、外强中干的俄罗斯。[16]正如作者1994年的重要著作《大国政治的悲剧》中所言，美国必须积极应对首要潜在战略对手中国在亚太地区准备推行自己版本的门罗主义[17]，自由主义接触派的对华政策已被误导，不会有好结果，而放弃接触、积极遏制的进攻性现实主义战略才是美国钳制中国的王道。[18]现在看来，美国鹰派当年的预言可谓一语成谶，执政后期对华问题上明显右转的奥巴马政府已在切实践行保守派的对华遏制战略了。军事领域倚仗海空军技







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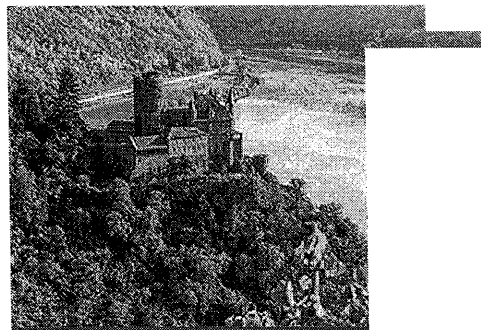
术优势，“放日出笼”，经济领域主导“跨太平洋战略经济伙伴关系协定”[19]以谋求排挤限制中国，政治领域强调人权民主等普世价值话语霸权与区域同盟体系，三根支柱主导下美国对华新战略显得咄咄逼人，透露出美国高层强烈的旧式大国对抗的冷战思维。

可以看到，美国综合国力相对衰退下所推行的战略调整离不开油页岩开发的能源红利，其所带来的能源自给与经济复苏乃至未来掌控能源霸权的有利条件很大程度上支撑着此次美国全球与地区战略调整。远不是百足之虫死而不僵的衰退中的旧式霸权国，依旧具有相当活力与超一流竞争力、创新力与综合国力的美国能够凭借其与时俱进的制度禀赋和创新潜能不断调整自身战略发展航道中的失灵部分，得以持续有效维护其霸权地位。面对新形势，中国也积极有为，尤其以建设远洋海军、疏通战略管道、拓展周边外交为突出亮点。下文着重就油页岩革命触发下面对能源困局与亚太“再平衡战略”中国国家军事战略的相应对策进行简要梳理，并对军事战略中某些领域进行反思。

自从1971年8月15日美国总统尼克松宣布美元与黄金脱钩，废除金本位制后，美元开始了长达40年的贬值之路。从黄金的价格就能看出美元的贬值路径：当初的35美元能从美联储兑换一盎司黄金，到现在为1700多美元每盎司。黄金还是那黄金，不过美元已经不是以前的美元。那为什么在美元逐年贬值的情况下，各国央行仍然持有美元或美国国债呢？因为美元是国际货币和国际贸易结算货币，而且美元背后有石油做支撑，美国政府通过一系列外交手段，占据了世界大部分的石油资源。各国要从国际市场

购原油就必须使用美元。这样，使得美元能成为国际货币长达40年之久。

术优势，“放日出笼”，经济领域主导“跨太平洋战略；可以看到，美国综合国力相对衰退下所推行的战略调整；自从1971年8月15日美国总统尼克松宣布美元与；买原油就必须使用美元；在石油资源耗竭之日，美元也将失去这个支撑，所以美；近年来，国际原油价格高企，纽约期货交易所价格11；自从次级债危机爆发以来，美国经济一直疲软，大力发；通过开发油页岩，还可以确保美国安全地获



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#### 美国页岩气革命的启示

美国和中国是世界第一、第二能源进口国。在很多地方特别在中国存在着相互竞争资源的现象。页岩气革命使美国原油进口量不断下降。2009年为1013万吨日...

#### 油页岩革命

油页岩革命 能源 化工 工程技术 专业资料 关于油页岩革命的若干问题 一、油页岩的定义、分布及利用方式油页岩是一种沉积岩，含固体有机物质于矿物质颗粒 四、...

#### 你所不知道的“页岩气革命”

你所不知道的“页岩气革命” 军事 政治 人文社科 专业资料 你所不知道的“... 此外为保护能源安全，美国长期在世界主要产油区域保持军事存在，甚至不通过...

#### 美国页岩革命竟然是这样闹起来的！

当有人猜测页岩油革命是美国骗局时，美国从最大石油进口国翻身变成了出口国。休斯顿大学金融学教授爱德华·赫斯特说：“这些企业给美国带来了意外之财。”...

#### 页岩气革命的真相

这种不透明性可以说是页岩革命的矛盾所在。页岩革命首先始于美国的页岩气生产，然后推动了页岩油的增产。这是页岩革命的第一阶段，在接下来的第二阶段，页岩气和...

#### “页岩革命”前景无限

“页岩革命”前景无限 职业规划 求职 职场 实用文档 “页岩革命”前景无限 能源是世界发展和经济增长的最基本驱动力，是人类得以生存的不可或缺的基础条件之...

#### 油页岩勘探开发现状及进展

由于美国近年来凭借页岩气革命很快逆转了其天然气长期依赖进口的困窘局面，世界很多国家包括中国在内越来越意识到油页岩的重要性。文章主要研究了我国油页岩资源的...

#### 页岩气革命

今年，由于页岩气价格低迷，开发积极性受到影响，投资转向页岩油。业内人士分析，随着页岩气价格回升，美国页岩气未来仍然会蓬勃发展。页岩气革命使美国出一个天然气...

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在石油资源耗竭之日，美元也将失去这个支撑，所以美国政府为了巩固美元的世界霸主地位，居安思危，正在寻找美元的下一个有力支撑，这个新的支撑就是新能源（新能源通常是指尚未大规模利用、正在积极研究开发的能源，这里包括页岩油）。可以设想，也许未来某国要进口页岩油必须使用美元，某国购买美国的新能源技术也必须使用美元。稳住美元的世界霸主地位，这是美国发展新能源的最高战略目标。



近年来，国际原油价格高企，纽约期货交易所价格11月16日再次突破100美元每桶，开发页岩油可以减少对外国原油的依赖，缓解油价高涨的背景下进口原油的压力。其实已经有数据显示，美国进口原油的依赖程度正在下降。英国《每日电讯报》2011年10月24日称，美国目前的石油自给率已经达到72%，而10年前约为50%，报道还称，在5年左右的时间内，美国很有可能会实现燃料和能源的自给自足。那么，美国在中东战局上将会减少束缚。以前在中东地区搅局，会担心国际油价上涨而传导到国内引起通货膨胀并扩大贸易赤字，这样会冲抵获得的利益，现就不一样了。在未来，美国还能将国际原油价格作为利器，通过华尔街来炒高油价，打击那些严重依赖进口原油的国家，像中国、欧盟等。

自从次级债危机爆发以来，美国经济一直疲软，大力发展页岩油可以为经济提供新的增长点，有学者预计，页岩油的开发将在2011年至2020年的10年间对美国经济产生8000亿美元的直接经济效益。再者，页岩油的开发为国际资本提供了一个新的投资项目，促使部分国外的资金流回美国，寻找投资机会。目前在美国从事页岩油勘探的公司主要有EOG资源公司、Continental Resources、Whiting Petroleum以及Brigham Exploration等。自去年8月国际油价启动上行攻势至今，上述4家公司的股价分别上涨30%、75%、62%和110%。

通过开发页岩油，还可以确保美国安全地获取战略性燃料，满足国防需求。对页岩油进行商业性开采具有重大公共意义，包括提高液态或气态燃料的可得性，加强军事反应能力，降低能源供应中断的风险，减少石油进口，更好地实现联邦和州权利金收入、税收与支出之间的平衡，增加国内就业机会等。

美国进行页岩油革命的目的——能源独立、技术输出 据中国有关权威部门预测，2015年中国页岩油年产量有望达到80万吨，世界页岩油年产量将增至350万吨。有专家预测，页岩油将会成为替代能源，甚至极有可能成为未来能源的“主力军”。3



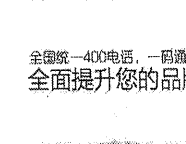
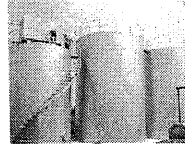
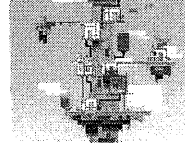
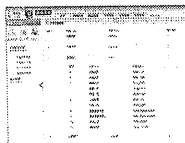
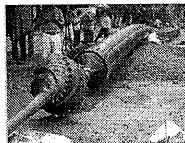



3

《神奇的石头——页岩油》，载《能源与节能》2011年第10期，卷首语。

页岩油(oil shale)又称油母页岩，是一种含有机质沉积岩，为新兴低热值固体化石燃料，高温干馏后，能够提取页岩油及页岩气，其性质类似于石油及天然气。

三亿文库3y.uu456.com包含各类专业文献、中学教育、各类资格考试、文学作品欣赏、外语学习资料、生活休闲娱乐、应用写作文书、14页岩油革命等内容。

1 2 3 4

 <p>趣味运动会</p>	 <p>钻戒品牌排行</p>	 <p>全国统一400电话，一网通办；全面提升您的品牌</p>	 <p>石油油罐</p>	 <p>如何制造游戏</p>
 <p>订单管理系统</p>	 <p>顶管施工</p>	 <p>团队拓展训练</p>	 <p>初中生长高方法</p>	 <p>办公用品明细</p>



(2)

《未来能源安全蓝图》

# **BLUEPRINT FOR A SECURE ENERGY FUTURE**



**March 30, 2011**

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## Introduction: *Blueprint for a Secure Energy Future*

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“We cannot keep going from shock to trance on the issue of energy security, rushing to propose action when gas prices rise, then hitting the snooze button when they fall again. The United States of America cannot afford to bet our long-term prosperity and security on a resource that will eventually run out. Not anymore. Not when the cost to our economy, our country, and our planet is so high. Not when your generation needs us to get this right. It is time to do what we can to secure our energy future.”

President Obama, March 30, 2011

Rising prices at the pump affect everybody – workers and farmers; truck drivers and restaurant owners. Businesses see it impact their bottom line. Families feel the pinch when they fill up their tank. For Americans already struggling to get by, it makes life that much harder. Demand for oil in countries like China and India is only growing, and the price of oil will continue to rise with it. That’s why we need to make ourselves more secure and control our energy future by harnessing all of the resources that we have available and embracing a diverse energy portfolio.

Every president since Richard Nixon has called for America’s independence from oil, but Washington gridlock has prevented action again and again. If we want to create a more secure energy future, and protect consumers at the pump, that has to change. When President Obama took office, America imported 11 million barrels of oil a day. Today, he pledged that by a little more than a decade from now, we will have cut that by one-third, and put forward a plan to secure America’s energy future by producing more oil at home and reducing our dependence on oil by leveraging cleaner, alternative fuels and greater efficiency.

We’ve already made progress toward this goal – last year, America produced more oil than we had in the last seven years. We’re taking steps to encourage more offshore oil exploration and production – as long as it’s safe and responsible. And, because we know we can’t just drill our way out of our energy challenge, we’re reducing our dependence on oil by increasing our production of natural gas and biofuels, and increasing our fuel efficiency. Last year, we announced ground-breaking fuel efficiency standards for cars and trucks that will save consumers thousands of dollars and conserve 1.8 billion barrels of oil.

And beyond our efforts to reduce our dependence on oil, we must focus on expanding cleaner sources of electricity, including renewables like wind and solar, as well as clean coal, natural gas, and nuclear power – keeping America on the cutting edge of clean energy technology so that we can build a 21<sup>st</sup> century clean energy economy and win the future.

To help us reach these goals, the *Blueprint for a Secure Energy Future* outlines a three-part strategy:

- **Develop and Secure America's Energy Supplies:** We need to deploy American assets, innovation, and technology so that we can safely and responsibly develop more energy here at home and be a leader in the global energy economy.
- **Provide Consumers With Choices to Reduce Costs and Save Energy:** Volatile gasoline prices reinforce the need for innovation that will make it easier and more affordable for consumers to buy more advanced and fuel-efficient vehicles, use alternative means of transportation, weatherize their homes and workplaces, and in doing so, save money and protect the environment. These measures help families' pocketbooks, reduce our dependence on finite energy sources and help create jobs here in the United States.
- **Innovate our Way to a Clean Energy Future:** Leading the world in clean energy is critical to strengthening the American economy and winning the future. We can get there by creating markets for innovative clean technologies that are ready to deploy, and by funding cutting-edge research to produce the next generation of technologies. And as new, better, and more efficient technologies hit the market, the Federal government needs to put words into action and lead by example.

What follows is a roadmap that aims to distill some of the challenges at hand, and to outline strategies for surmounting those challenges that build on the strong record of what the Obama Administration has already accomplished and set in motion.

# DEVELOP AND SECURE AMERICA'S ENERGY SUPPLIES

## Expand Safe and Responsible Domestic Oil and Natural Gas Development and Production

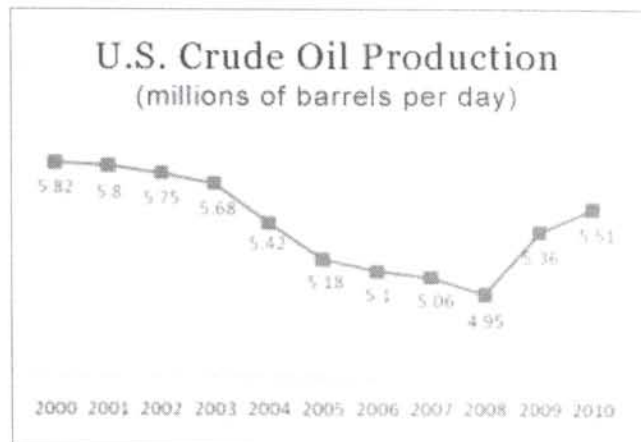
"All these actions can increase domestic oil production in the short and medium term. But let's be clear – it is not a long-term solution."

President Obama, March 11, 2010

### The Challenge

America's oil and natural gas supplies are critical components of our Nation's energy portfolio. Their development enhances our energy security and fuels our Nation's economy. Recognizing that America's oil supplies are limited, we must develop our domestic resources safely, responsibly, and efficiently, while taking steps that will ultimately lessen our reliance on oil and help us move towards a clean energy economy.

Over the last two years, domestic oil and natural gas production has increased. In 2010, American oil production reached its highest level since 2003, and total U.S. natural gas production reached its highest level in more than 30 years. Much of this increase has been the result of growing natural gas and oil production from shale formations as a result of recent technological advances. These resources, when developed with appropriate safeguards to protect public health, will play a critical role in domestic energy production in the coming decades.



Source: EIA

America's public lands and Federal waters provide resources that are critical to the nation's energy security. To encourage robust exploration and development of the nation's resources, the Administration has offered millions of acres of public land and Federal waters for oil and gas leasing over the last two years. Oil production from the Outer Continental Shelf increased more than a third – from 446 million barrels in 2008 to more than 600 million barrels of estimated production in 2010. Responsible oil production from onshore public lands also increased over the past year – from 109 million barrels in 2009 to 114 million barrels in 2010. These increases are occurring at the same time that oil imports are decreasing; for the first time in a decade, imports accounted for less than half of what we consumed.

Of course the *Deepwater Horizon* oil spill served as a reminder that we must develop our domestic energy resources both safely and responsibly. Eleven men died and Americans watched as nearly five million barrels of oil spilled into the Gulf of Mexico. Subsequent reviews exposed significant weaknesses in the regulatory process and an industry unduly complacent about the safety of offshore oil and gas development. The tragedy underscored the need for exploration and production to proceed with the utmost consideration for achieving the world's highest standards for safe and responsible production.

### **Progress to Date**

- **Raising the Bar for Safety:** In response to the *Deepwater Horizon* oil spill in the Gulf of Mexico, the Obama Administration has launched the most aggressive and comprehensive reforms to offshore oil and gas regulation and oversight in U.S. history. The reforms, which strengthen requirements for everything from well design and workplace safety to corporate accountability, are helping to ensure that the U.S. can safely and responsibly expand development of its offshore energy resources. These unprecedented reforms set standards and certification protocols for well design, testing, and control equipment and establish rigorous performance standards to reduce workplace error and require operators to maintain comprehensive safety and environmental management programs.

Already, the Administration has launched commonsense requirements to improve safety, including directing deepwater operators to demonstrate that they have the capability to contain a sub-sea discharge like the *Deepwater Horizon* oil spill. Since these important new standards were put into place, the Department of the Interior has continued to issue shallow water permits – and the pace of deepwater permitting has escalated now that operators have begun successfully demonstrating containment capability.

- **Ensuring Efficiency and Integrity of Oversight:** The Administration is reforming and strengthening offshore energy oversight by re-organizing the former Minerals Management Service into three separate agencies to eliminate conflicts, restore integrity by separating the functions of managing development of the Nation's offshore resources: enforcing safety and environmental standards, and collecting revenues. Upon completion of the re-organization, the three separate agencies will include:
  - **Office of Natural Resources Revenue (ONRR)**, which has already been established and is responsible for collecting royalties, rents, and other revenue;
  - **Bureau of Ocean Energy Management (BOEM)**, which will be responsible for managing development of the nation's offshore resources, including oil, gas and renewable resources and;
  - **Bureau of Safety and Environmental Enforcement (BSEE)**, which will independently and rigorously enforce safety and environmental regulations. To foster a culture of safety and rigor, DOI is recruiting new expertise – including inspectors, engineers, and scientists – and establishing heightened ethical standards for all personnel.

- **Improving Offshore Drilling Safety, Well Containment, and Spill Response:** The Administration established the Ocean Energy Safety Advisory Committee, which will bring government, industry, academia and other stakeholders together to drive advancements in safety equipment and technology.
- **Identifying the Best Public Land Sites for Development:** Domestic oil and gas development, both onshore and offshore, should take place in the right places to minimize harm to the environment as well as to public health and safety. Onshore, the Administration has implemented important reforms that require adequate planning and analysis to identify potential areas where development is most appropriate. These reforms have taken place while millions of acres of public land are offered for exploration and production. In 2010, 29 onshore oil and gas lease sales were held, covering 3.2 million acres, including one sale within the National Petroleum Reserve-Alaska encompassing approximately 1.8 million acres. In 2011, over 30 sales on public lands are expected. Offshore, in 2010, 37 million acres in the Gulf of Mexico were offered for lease. In addition, the Administration is developing a 5-year (2012-2017) comprehensive plan for offshore oil and gas exploration and production, which will ensure that areas with active leases, including the Gulf of Mexico and Alaska, are considered for further leasing and development. The strategy also calls for conducting studies to assess the potential oil and gas resources available in the Mid - and South Atlantic.
- **Maximizing Operational Efficiency and Reducing Air Emissions:** The Natural Gas STAR Program, a flexible, voluntary partnership between EPA and oil and natural gas operating companies, encourages companies—both in the United States and internationally—to adopt proven, cost-effective technologies and practices that improve operational efficiency and reduce methane emissions. This very successful voluntary program has 130 domestic partner companies and 8 international partner companies. EPA and partner companies have identified over 80 technologies and practices that can cost-effectively reduce methane emissions from the oil and natural gas sector. Natural Gas STAR partners reported domestic emissions reductions of 86 Bcf, worth over \$421 million, in 2009.

### **Moving Forward**

- **Continuing to Ensure the “Gold Standard” for Safe and Responsible Oil and Gas Development:** The Administration will continue to review the existing regulatory structures governing both onshore and offshore oil and gas development and identify potential efficiencies in those processes and any crucial gaps that pose safety or environmental risks.
- **Providing Incentives to Spur Efficient Oil and Gas Development:** The President recently directed the Department of Interior to determine the acreage of public lands (onshore and offshore) that have been leased to oil and gas companies and remain undeveloped. More than 70 percent of the tens of millions of offshore acres under lease are inactive—including almost 24 million inactive leased acres in the Gulf of Mexico, where an estimated 11.6 billion barrels of oil and 59.2 trillion cubic feet of natural gas of technically recoverable resources are going unused. Onshore, about 57 percent of leased acres – almost 22 million acres in total – are neither being explored nor developed.



The American taxpayer – owners of our Nation’s public lands – have a right to expect that companies given access to public lands for oil and gas development will develop the resources efficiently or step aside to allow other companies to do so. The Administration is evaluating potential changes to elements of the leasing process that will encourage timely development. These potential changes include:

- **Using Shorter Lease Terms to Encourage Rapid Development:** Adopting shorter lease terms, particularly onshore, would provide industry with a built-in incentive to develop leases more rapidly. Adopting this approach would also trigger the earlier release of non-producing leases, making them available to other companies who may be more willing or able to invest in their development. Offshore, the Administration has already implemented adjustments to lease terms for shallower waters. The terms of onshore leases, which currently are issued for standard 10-year terms, are constrained by a nearly century-old statute.
  - **Rewarding Rapid Development with Lease Extensions.** The Administration is taking a new approach to lease-extensions that rewards diligence by tying extensions more directly to lessee investment in exploration in development. For offshore leases, DOI has already begun to implement this new approach—for example, by requiring the spudding of a well before a lease extension is granted. DOI plans to build on recent reforms for both offshore and onshore leasing, so that when companies approach lease deadlines or apply for extensions, their record of demonstrating diligent exploration and development will help determine whether they should be able to continue using their leases, or whether those leases would be better utilized by others.
  - **Rewarding Rapid Development through Rental Payments and Graduated Royalties:** Although the price of oil and gas provides the primary financial incentive for current leaseholders to move forward in diligently investing in their leases, different fee and royalty structures may promote more expedited development. For example, Texas has used a graduated royalty rate system to provide developers with a discounted royalty rate if production occurs in the earlier years of a lease. The FY 2012 Budget proposes initial steps to encourage more rapid development.
- **Developing Region-Specific Strategies to Facilitate Responsible Development:** The Administration will continue to evaluate the feasibility of oil and gas development in frontier areas and develop appropriate strategies to facilitate responsible development in those areas identified as having great potential for domestic oil and gas production. Also, the Administration will integrate feasibility evaluations into the longer term Coast and Marine Spatial Planning process being undertaken as part of the National Ocean Policy.
- **Alaska – Onshore and Offshore Development:** Facilitating responsible development in Alaska poses unique challenges, given that many areas of Alaska are frontier areas where less is known about the scope of economically recoverable oil and gas resources, the potential environmental and public health impacts of production, and exploration and development can be more difficult given the often-harsh conditions of the area. As a result, planning and exploration activities can take longer than in other areas of the U.S., making

- **Offering Technical Assistance to State Regulators:** States exercise oversight of oil and gas drilling using delegated authority under Federal environmental laws and additional authorities under state law. Some have made more progress than others on enhancing protections to deal with the challenges of fracking. DOE and EPA are establishing a mechanism to provide technical assistance to states to assess the adequacy of existing state regulations. EPA will continue to perform a strong backstop role under Federal environmental laws and will take actions, as necessary, to protect public health and the environment.

# DEVELOP AND SECURE AMERICA'S ENERGY SUPPLIES

## Lead the World Towards Safer, Cleaner, and More Secure Energy Supplies

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### The Challenge

The United States is a major producer and consumer of energy. Yet many energy markets are international in scope. Oil markets are global. Natural gas often moves across oceans and international borders on its way to customers. Clean energy technologies are developed, manufactured and shipped around the world.

The role of oil is especially important, in part because cars and trucks everywhere depend on it almost entirely. Recent crude oil price increases, which translate into higher fuel prices at the pump, have many causes, including the global economic recovery and unrest in the Middle East. But a major cause of the recent price rise is the concern that global oil demand will outpace supply over the next few years. That's why we are working to reduce oil demand and increase oil supplies around the world, as we also work to diversify the fuel mix in vehicle fleets and transition to clean energy economies.

### Progress to Date

- **Reducing Wasteful Use of Fossil Fuels:** At the G-20 Summit in Pittsburgh and the APEC Leaders Meeting in Yokohama, President Obama and the leaders of the world's largest economies committed to phase out over the medium term inefficient fossil fuel subsidies that encourage wasteful consumption. And although there is still much to do to implement this commitment, some of the most significant subsidizers have begun to take steps that could help moderate the growth in world oil consumption. For example, following this commitment a number of major economies, including China, India, and Mexico, instituted new pricing policies that will reduce the rate at which their oil consumption increases.
- **Expanding Natural Gas Production Worldwide:** Although oil is used mostly for transportation in the U.S., this is not always the case in other countries. In developing economies especially, a lack of indigenous fuel or infrastructure often means that oil is used to generate electricity and fuel industrial processes. Following the development in the U.S. of new techniques for recovering shale gas, the State Department initiated the Global Shale Gas Initiative which assesses a country's potential for shale gas production and assists governments in establishing the commercial arrangements and safety and environmental regulations that permit the beneficial development of this resource. The Energy Department is leading an Unconventional Gas Census for the Asia Pacific at the request of APEC energy ministers. These programs benefit both developing countries and the U.S. by moderating oil demand growth in these rapidly growing economies and facilitating fuel-switching to cleaner natural gas.

- **Reducing Methane Emissions:** The Environmental Protection Agency (EPA) and thirty-seven other countries, the European Commission, the Asian Development Bank and the Inter-American Development Bank launched the Global Methane Initiative to support methane emissions reduction projects and technologies while expanding growth, promoting energy security, and improving the environment and public health. With collaboration among developed countries, developing countries, and countries with economies in transition— together with strong participation from the private sector—the initiative focuses on advancing cost-effective, near-term methane recovery and use projects. The Initiative focuses on five major methane sources for action: agriculture, coal mines, landfills, oil and natural gas systems, and wastewater.
- **Working with Global Partners to Increase Oil Production and Secure Additional Reliable Supplies:** Over the course of the last year, the U.S. and Mexico have been working together to develop a transboundary agreement that would facilitate the safe and responsible development of offshore oil resources near our common border. During his March 2011 visit to Brazil, Presidents Obama and Rouseff agreed to work as strategic energy partners to the benefit of both countries, including in the safe development of the vast oil and gas resources in pre-salt prospects in Brazil’s Outer Continental Shelf.
- **Working to Make International Bioenergy Sustainable:** The United States has worked with international partners to promote the benefits of sustainable modern bioenergy. In the Western Hemisphere, the United States collaborates with Brazil to help a number of countries develop bioenergy programs that promote economic development and energy security. In the Asia Pacific Economic Cooperation (APEC) organization, the United States has led work to identify sustainable biofuel development practices, resource potential, and employment potential. In addition, as an active member of the Global Bioenergy Partnership, the United States worked with multiple nations and UN international organizations to develop indicators that will enable developing countries can use to ensure that are developing bioenergy in a sustainable manner.
- **Promoting the Transition to Electric Vehicles:** In North America, Europe and Asia, more than a dozen major manufacturers are bringing new electric vehicles to market. Few technologies hold greater promise for reducing the world’s dependence on oil. The United States has worked to accelerate deployment of electric vehicles worldwide under the multilateral Electric Vehicles Initiative and in bilateral programs with China, the European Union and other countries. Joint work on standard-setting and other activities can help accelerate the transition of global vehicle fleets to electrification.
- **Encouraging the Transition to Clean Energy Technologies:** Energy Secretary Steven Chu convened the first-ever Clean Energy Ministerial, bringing together governments that account for over 80 percent of the global market for clean energy technologies. When fully-implemented, initiatives launched through the Clean Energy Ministerial process will eliminate the need to build more than 500 mid-size power plants in the next 20 years; bring improved energy services to more than 10 million people without access to electricity by 2015; promote rapid deployment of renewable energy, carbon capture and storage and electric vehicles; and encourage young women to pursue careers in clean energy.

## **Moving Forward**

- **Encouraging Fuel-Switching from Oil to Natural Gas:** We will continue to work with countries under the Global Shale Gas Initiative and the APEC Unconventional Gas Census to encourage the safe production of natural gas and fuel-switching from oil to gas, as appropriate, in the production of electricity. We also plan to work under the auspices of the G-20 to prompt policies that increase transparency and efficiency of international natural gas markets. Increasing the liquidity of global gas markets can play an important role in ensuring reliable supplies of oil by moderating global demand for oil.
- **Building Strategic Relationships with Oil Producers:** First, we will follow through on the initiatives we have already begun with Mexico where we expect to complete the transboundary agreement before the end of the year and with Brazil, where the opportunities for the use of U.S. drilling and containment technology are abundant, especially in the deepwater pre-salt play. We will also continue our contributions to the G-20's Global Marine Environment Protection initiative which is designed to facilitate the sharing of best practices with respect to safety and environmental protection during offshore drilling and production. Finally, we will continue our work assisting other countries develop their resources in a efficient, safe, and transparent manner while protecting the environment.
- **Reducing Oil use with Bioenergy:** The Global Bioenergy Partnership will soon be launching a capacity building initiative in West Africa to encourage the transition away from the traditional use of biomass through effective forest management, to improve agricultural production, and to help countries capture the benefits that sustainable modern bioenergy can provide for energy access and food security.
- **Building a New International Framework for Nuclear Energy:** We continue to work with our colleagues around the world to build a new international framework in which all countries aspiring to nuclear energy have adequate infrastructure, safety, security and nonproliferation basis for doing so. We are committed to developing commercial concepts for nuclear fuel leasing so that all countries can benefit from nuclear energy without spreading dangerous technology and material.
- **Promoting Energy Efficiency Abroad:** As part of the President's National Export Initiative, a dozen agencies collaborated to launch the Renewable Energy and Energy Efficiency Export Initiative, which will help address the major export barriers facing American companies in these industries. Drawing only on existing budgets and authorities, the REEE Export Initiative will provide new and additional innovative financing mechanisms for American exporters, increase the amount of trade promotion activities for clean energy companies, and focus effort to address trade barriers in the sector. The Overseas Private Investment Corporation (OPIC) has also recently committed \$300 million to mobilize nearly \$1 billion of financing in the next 2 years for renewable energy and energy efficiency projects.
- **Accelerating the Transition to Clean Energy Technologies:** At the second Clean Energy Ministerial in Abu Dhabi (April 6-7, 2011) and third Clean Energy Ministerial in the United

Kingdom (during 2012), governments from around the world will review progress on the ambitious initiatives already launched and consider new steps to accelerate the transition to clean energy. The United States will work closely with partners from around the world in the Clean Energy Ministerial process, promoting dramatic improvements in energy efficiency and the deployment of clean energy technologies around the world.

- **Encouraging Alternative Fuels and Mass Transit in Developing Countries:** In addition to phasing out inefficient fossil subsidies, the United States is also working with partners including Japan, the United Kingdom, France, and Germany, to catalyze both the use of natural gas and hybrid-diesel buses and expansion of mass transit in developing countries. As part of the Clean Technology Fund, we are supporting transport programs in Egypt, Mexico, Philippines, Thailand, Vietnam, and Columbia, that will reduce demand for oil and help to catalyze similar efforts in other developing countries.

(3)

美国能源署石油产量和价格统计

数据来源: [https://www.eia.gov/dnav/pet/xls/PET\\_CRD\\_CRPDN\\_ADC\\_MBBL\\_A.xls](https://www.eia.gov/dnav/pet/xls/PET_CRD_CRPDN_ADC_MBBL_A.xls)

[Back to Contents](#) **Data 1: Crude Oil Production**

Sourcekey	MCRFPUS1	MCRFPP11	MCRFPFL1	MCRFPNY1	MCRFPPA1	MCRFPVA1	MCRFPWV1
	U.S. Field Production of Crude Oil (Thousand Barrels)	East Coast (PADD 1) Field Production of Crude Oil (Thousand Barrels)	Florida Field Production of Crude Oil (Thousand Barrels)	New York Field Production of Crude Oil (Thousand Barrels)	Pennsylvania Field Production of Crude Oil (Thousand Barrels)	Virginia Field Production of Crude Oil (Thousand Barrels)	West Virginia Field Production of Crude Oil (Thousand Barrels)
Date							
2011	2068316	7986	2023	375	3431	11	2146
2012	2385703	9398	2135	362	4319	9	2573
2013	2734901	15096	2174	366	5307	10	7239
2014	3207209	19775	2227	356	6849	14	10330
2015	3445138	21164	2208	286	7088	11	11572
2016	3235183	16075	1934	225	6272	7	7636
2017	3413417	18145	1923	184	6562	7	9469
2018	4011521	20160	1839	221	6478	5	11618
2019	4464530	24839	1784	221	6324	4	16506



数据来源: [https://www.eia.gov/dnav/pet/xls/PET\\_PRI\\_SPT\\_S1\\_A.xls](https://www.eia.gov/dnav/pet/xls/PET_PRI_SPT_S1_A.xls)

[Back to Contents](#) **Data 1: Crude Oil**

<b>Sourcekey</b>	<b>RWTC</b>	<b>RB RTE</b>
	<b>Cushing, OK WTI</b>	<b>Europe Brent Spot</b>
	<b>Spot Price FOB</b>	<b>Price FOB (Dollars</b>
<b>Date</b>	<b>(Dollars per Barrel)</b>	<b>per Barrel)</b>
2011	94.88	111.26
2012	94.05	111.63
2013	97.98	108.56
2014	93.17	98.97
2015	48.66	52.32
2016	43.29	43.64
2017	50.8	54.13
2018	65.23	71.34
2019	57	
	-40%	

(4)

美国能源署天然气产量和价格统计

数据来源: [https://www.eia.gov/dnav/ng/xls/NG\\_PROD\\_SUM\\_DC\\_NUS\\_MMCF\\_A.xls](https://www.eia.gov/dnav/ng/xls/NG_PROD_SUM_DC_NUS_MMCF_A.xls)

[Back to Contents](#) **Data 1: U.S. Natural Gas Gross Withdrawals and Production**

Sourcekey	N9010US2	N9011US2	N9012US2	NGM_EPG0_FGS_NUS_MMCF	N9050US2
Date	U.S. Natural Gas Gross Withdrawals (MMcf)	U.S. Natural Gas Gross Withdrawals from Gas Wells (MMcf)	U.S. Natural Gas Gross Withdrawals from Oil Wells (MMcf)	U.S. Natural Gas Gross Withdrawals from Shale Gas (Million Cubic Feet)	U.S. Natural Gas Marketed Production (MMcf)
2011	28479026	12291070	5907919	8500983	24036352
2012	29542313	12504227	4965833	10532858	25283278
2013	29522551	10759545	5404699	11932524	25562232
2014	31405381	10123418	5999955	13974936	27497754
2015	32914647	9371281	6537627	15819319	28772044
2016	32591578	7287858	6385120	17847539	28400049
2017	33292113	6161420	6217438	19927602	29203550
2018	37129374	6350001	6275713	23550471	32823295
2019	40694759				36188467
	43%				

数据来源: [https://www.eia.gov/dnav/ng/xls/NG\\_PRI\\_SUM\\_DCU\\_NUS\\_A.xls](https://www.eia.gov/dnav/ng/xls/NG_PRI_SUM_DCU_NUS_A.xls)

[Back to Contents](#) **Data 1: U.S. Natural Gas Prices**

<b>Sourcekey</b>	<b>N9190US3</b>	<b>N3035US3</b>
<b>Date</b>	<b>U.S. Natural Gas Wellhead Price (Dollars per Thousand Cubic Feet)</b>	<b>United States Natural Gas Industrial Price (Dollars per Thousand Cubic Feet)</b>
2011	3.95	5.13
2012	2.66	3.88
2013		4.64
2014		5.62
2015		3.93
2016		3.51
2017		4.08
2018		4.21
2019		3.91
		-24%

(5)

苯乙烯反倾销案最终裁定

## 附件

# 中华人民共和国商务部关于原产于韩国、台湾地区和美国的进口苯乙烯反倾销调查的最终裁定

根据《中华人民共和国反倾销条例》（以下称《反倾销条例》）的规定，2017年6月23日，商务部（以下称调查机关）发布2017年第31号公告，决定对原产于韩国、台湾地区和美国的进口苯乙烯进行反倾销立案调查。

调查机关对被调查产品是否存在倾销和倾销幅度、被调查产品是否对中国大陆苯乙烯产业造成损害及损害程度以及倾销与损害之间的因果关系进行了调查。根据调查结果和《反倾销条例》的规定，调查机关作出最终裁定如下：

### 一、调查程序

#### （一）立案及通知。

##### 1. 立案。

2017年5月25日，新阳科技集团有限公司、天津大沽化工股份有限公司、江苏利士德化工有限公司、常州东昊化工有限公司、宁波科元塑胶有限公司及山东晟原石化科技有限公司（以下称申请企业）代表中国大陆苯乙烯产业，正式向调查机关提起对原产于韩国、台湾地区和美国的苯乙烯进行反倾销调查的申请。山东菏泽玉皇化工有限公司、中国石

公司的倾销幅度。

## 美国公司

### 关于美国公司倾销幅度计算中影响价格可比性的非市场情况

本案申请人主张，被调查产品苯乙烯的主要原材料为苯和乙烯，主要燃料动力为电、天然气等，上述原材料和燃料动力等生产要素投入占苯乙烯总生产成本的比例在 80%-90% 左右，对苯乙烯的成本和价格具有重大影响。

申请人认为，由于美国政府通过立法、产业政策、出让国有资源的开采权、各种扶持措施等方法，在资源配置中发挥了重要的影响，实现了对石油、天然气、电力等战略性和基础性行业的干预、控制、限制和管理，造成同类产品的原材料、能源等生产要素，以及包括同类产品在内的石化产业都存在市场扭曲的情形。这些非市场状况导致同类产品生产成本和价格不可比。因此，申请人要求调查机关对本案中影响美国被调查产品倾销幅度计算的非市场状况进行调查，以确保认定正常价值中所使用的生产成本和价格数据未受市场扭曲，具有可比性。

美国利安德化学品公司、美国华美苯乙烯公司、INEOS Styrolution America LCC、美洲苯乙烯公司等美国利害关系方在对申请人申请的评论意见中提出，本案申请人提出的“非市场状况”调查申请缺乏中国反倾销法律的法律支持，申请人申

请的调查对象与苯乙烯反倾销案并无关联性，超出了本案的涉案“进口产品”范围，且“非市场状况”并不属于计算倾销幅度时对正常价值进行价格调整的考量因素。

调查机关对上述意见进行了审查，调查机关认为，苯和乙烯为本案被调查产品的主要原材料，在生产苯乙烯过程中需要消耗电或者天然气等燃料动力。苯、乙烯、电以及天然气等生产要素的成本和价格对最终产品苯乙烯的成本和价格有重大影响。

《中华人民共和国对外贸易法》第四十一条规定，其他国家或者地区的产品以低于正常价值的倾销方式进入我国市场，对已建立的国内产业造成实质损害或者产生实质损害威胁，或者对建立国内产业造成实质阻碍的，国家可以采取反倾销措施，消除或者减轻这种损害或者损害的威胁或者阻碍。《中华人民共和国反倾销条例》第三条规定，倾销，是指在正常贸易过程中进口产品以低于其正常价值的出口价格进入中华人民共和国市场。对倾销的调查和确定，由商务部负责。

根据上述规定，对申请人在申请书中指出的可能影响正常价值计算的因素，调查机关进行了调查。

申请人主张的美国市场中存在的非市场因素有可能影响本案被调查产品苯乙烯的主要生产要素投入，进而影响苯乙烯的成本和价格。在本案中，调查机关决定对这些可能影



响正常价值计算的因素进行调查，以确保对倾销幅度的计算符合有关法律法规的规定。

经过初步审查，调查机关发现，美国通过专门的政府或公共部门对石油、天然气和电力资源实施各个方面的管制和限制措施，包括通过立法和政策制订推行专门的产业规划和战略、提供技术研发和生产投资等方面的扶持措施、实施市场准入和进出口管制政策、对石油和天然气价格进行干预和限制等措施。通过这些措施全方位加强对能源行业的管理、约束和激励，以实现石油、天然气、电力等战略性资源的整体规划和高度控制，这些措施影响了石油、天然气、电力等能源市场的供求关系和价格水平。

### **1. 美国政府部门或公共部门对石油、天然气等资源的管理和限制。**

经过初步审查，调查机关发现，美国政府通过立法、产业政策、出让国有资源的开采权、各种扶持措施等方法，在资源配置中发挥了重要的影响，实现了对石油、天然气、电力等战略性和基础性行业的干预、控制、限制和管理。并通过《天然气政策法案》、《原油暴利税法》、《能源政策法案》、《纳税人减负法案》、《矿产租赁法》、《美国联邦陆上石油和天然气租赁改革法》、《外大陆架土地法》、《多项矿产开发法》；《国家环境政策法》；《联邦土地政策和管理法》；《联邦石油和天然气专营权管理法》，《联邦石油和天然气税的简化和公

平法》等法案对石油天然气等能源进行管理。

根据美国相关利害关系方的答卷，美国对石油天然气等资源进行管制、限制的政府部门或公共部门包括环境保护署、土地管理局、安全与环境执法局、海洋能源管理局、联邦能源管理委员会、管道及危险材料安全管理局等部门。

在研发方面，美国通过美国天然气研究院（GTI）、美国联邦能源管理委员会（FERC）及其下属机构“美国联邦能源管理委员会研究中心”、桑迪亚国家实验室（Sandia National Laboratories）、美国能源部化石能源办公室等部门对石油天然气产业进行研发投入，帮助美国产业获得先进技术。

## 2. 石油、天然气产业规划和战略的实施及影响。

在本案调查过程中，为了解作为苯乙烯主要原材料来源的石油和天然气行业产业规划、法律法规、政策，以及这些文件的实施可能对美国能源生产企业经营活动、生产成本及美国能源市场价格造成的影响，特别是美国政府通过上述各项政策目标对能源领域的资源配置产生的具体影响，调查机关在问卷中列出了一些具体问题，但所有美国应诉企业均以“不是美国油气生产商”或“商务部所要求的信息极其宽泛且非常不具体，应诉企业无法回答上述问题”为由，未予回答，也未提交任何证明文件。应诉企业对被调查产品所属行业分类的问题也没有做出回答。此外，美国其他利害关系方也未答卷或回应。据此，调查机关无法通过答卷得到被调查产品

行业的有关情况、被调查产品行业与其原上游材料行业的关系、能源产业政策的影响以及对被调查产品可能产生的影响。调查机关决定在初裁中，暂根据《反倾销条例》第二十一条的规定，在已经获得的事实和可获得的最佳信息基础上，对上述各方面进行审查和评估。

经过初步审查，调查机关在调查中发现，美国政府对包括石油、天然气在内的能源行业，有着全面、系统的产业规划，美国政府通过立法、政策制订的方式，包括将页岩油和页岩气作为新兴战略资源、进行出口管制和价格管制等，不断加强对能源行业的管理、约束和激励，以实现石油、天然气等战略性资源的整体规划和高度控制，影响了资源配置，推动了美国石油、天然气产量增长，降低了产品价格。

在立法上，美国制订了一系列法律、法规、法令、政策性文件以实现能源行业的管理、约束和激励。70年代起即制订多部法案，包括1978年《天然气政策法案》、1980年《原油暴利税法》、1992年《能源政策法案》、1997年《纳税人减负法案》，通过各种补贴政策税收减免来扶持页岩气、页岩油等非常规能源的开发和生产。随后，进入本世纪，美国政府对能源行业的管理和约束全面加强，2005年制订《能源政策法案》，明确将页岩油作为新兴战略资源的地位，指令能源部协调促进页岩油资源商业性开发，对相关油气公司进行税费减免等诸多优惠。2007年制订了《能源独立和安全

法案》，2009 年制订了《复兴与再投资法案》，2009 年制订了《美国清洁能源安全法》等，对行业具有指导意义，明确规定支持增加石油天然气生产供应，减少对进口石油的依赖。2011 年，美国联邦政府发布《未来能源安全蓝图》，再次强调能源行业的战略意义，并提出三大战略以确保美国未来能源供应和安全：一是增加国内油气开发和生产，引领全球能源清洁、安全供应；二是向消费者提供更多选择，降低成本支出和能源消费；三是鼓励清洁能源技术创新，此外还通过“识别公有土地的开采区域”、“为油气生产提供激励机制”、“制订区域发展战略”、“鼓励负责任的天然气开发行为”等规定鼓励开发、降低企业开采成本、促进资源向能源开发开采和生产领域流动。同时，政府专门设立相应的政府机关来对这些行为进行监督和管理，包括进行授权认证、兑现鼓励措施等。此外，美国联邦、州和各级政府还存在很多向高风险勘探的生产者以及小型生产者实施所得税减免等相关法律和优惠政策。

美国的能源行业的产业规划对美国能源行业发展、资源配置，能源生产企业经营活动和生产成本，市场供给和市场价格影响显著，尤其是 2005 年明确页岩油和页岩气的新兴战略资源之后，美国石油和天然气的产量均大幅增长。根据美国能源署的统计，石油产量由 2005 年的 18.92 亿桶增至 2016 年的 32.41 亿桶，增长了 71.32%，天然气产量由 2005

年 2346 万 MMCF（百万立方英尺）增至 2016 年的 3264 万 MMCF（百万立方英尺），增长了 39.13%。波士顿资产管理有限责任公司发布的报告《一个时代的结束：石油峰值论的终结》指出，2009 年石油行业的投资较 20 年前增长了 5-6 倍。

### **3. 政府在技术研发和生产投资等方面的扶持措施。**

经过初步审查，调查机关发现，美国政府在技术研发和生产投资等方面的扶持措施实现了油气行业的工厂化和规模化生产，进而影响和干预了石油和天然气行业以及下游相关产业的资源配置及生产，对油气能源市场价格产生了巨大影响。

#### **（1）美国政府在基础性技术研发方面的扶持措施。**

美国能源战略中的一个重要部分就是通过基础性技术研发，促进能源开发和开采，以提高包括石油和天然气在内的能源产量，降低开采成本和价格。为了实现这一目的，美国政府采取了各种扶持措施，具体包括成立专门机构、提供大量财政支持和推行特殊鼓励政策等。

①机构上，如前所述，美国政府成立并资助美国联邦能源管理委员会研究中心和美国天然气研究院，邀请多所大学、研究机构和私营的石油天然气公司进行联合研究，推动“东部页岩气项目”，支持政府能源产业目标和战略。随后，研究中心成功研发页岩气大型水力压裂技术，极大提高了非常规能

源的开发效率，随后向众多美国国内公司推行相关开采技术，经广泛运用，显著降低了开采成本，使得页岩油气得以进入规模化和商业化轨道，产量大幅增加。

此外，美国能源部还成立了石油技术转让委员会(PTTC)，通过其所属的全国 10 个技术中心将先进技术转让给小企业，每年召开 100 多次技术研讨会帮助小企业消化吸收先进技术，转化为生产力。

## ②政府提供大量资金支持。

在美国政府的支持下，美国能源部设立了多项专项基金，支持能源技术研发和运用，包括支持研究机构和中小型技术公司开展新技术研究。在专项基金的资助下，美国能源部所属的 Sandia 国家实验室很快研发出包括微地震成图、页岩及煤层水力压裂等技术；在美国能源部和美国联邦能源管理委员会的共同资助下，德克萨斯州天然气公司 Mitchell Energy 成功完钻第一口页岩气水平井；在政府的资助下，Mitchell Energy 公司研发了具有经济效益的滑溜水压裂技术，作为核心技术被广泛运用于页岩气开发。这些先进技术的规模化应用提高了页岩气井产量，降低了开采成本，使页岩气生产规模迅速扩大。

公司答卷称，2004 年，美国政府开始新一轮的基金资助，《美国能源法案》规定，政府将在未来 10 年内每年投资 4500 万美元用于包括页岩气在内的非常规天然气研发。从 20 世

纪 80 年代至今，美国能源部、美国联邦能源管理委员会等多个政府部门先后投入了 60 多亿美元用于非常规气的勘探开发，其中用于培训和研究的费用近 20 亿美元，后来诸多技术突破都得益于这些研究。其间，美国政府资助研发的技术主要包括：水平井钻井技术、水平井多段压裂技术、清水压裂技术和近期出现的同步压裂技术，这些先进技术的规模化应用提高了页岩气井产量，降低了开采成本，使页岩气生产进入了工厂化、规模化开发阶段。且由于页岩气的产量增加，促使原油价格下降。

### ③推行特殊鼓励政策。

根据美国政府向世贸组织提交的补贴通报，美国政府在能源开采方面，向企业提供了大量特殊优惠政策。

1977 年，美国政府颁布《能源部组织法》( Department of Energy Organization Act ),授权能源部化石能源办公室负责化石能源研究开发项目，其中一项任务就是开发化石能源技术并使之商业化运作，根据美国政府披露的数据，2013 年和 2014 年用于天然气技术研究开发的经费分别为 1390 万美元和 2060 万美元。

2005 年，美国政府修改能源政策条例( Energy Policy Act ),授权能源部可以向使用包括高级化石技术、高效能源技术以及其他高级技术的商业项目提供贷款担保，其目的是鼓励高级能源技术的商业化使用，根据美国政府披露的数据，2014

年该项目的支付金额为 2000 万美元。

根据 1986 年美国税收法典（Internal Revenue Code）的授权，为鼓励和发展国内石油、天然气和煤矿资源，美国政府对石油、天然气和其他燃料研究开发费用实施税收减免，允许对国内油气的投资、无形钻井成本进行所得税减免，根据美国政府披露的数据，2013 年和 2014 年该项目的税收减免额分别为 5.5 亿美元和 2.4 亿美元。

## （2）美国政府在生产投资方面的扶持措施。

美国政府为了实现前述能源战略，对能源企业的生产投资提供了大量扶持政策，这些扶持政策激发了投资页岩资源勘探开发的积极性，吸引了投资和生产，对资源配置造成了影响。

### ①美国联邦政府层面扶持措施。

首先，提供税收减免和财政补贴，降低企业经营成本，促进投资。1978 年，通过《天然气政策法案》将致密气、煤层气和页岩气统一划归为非常规天然气，通过立法保证非常规天然气的开发税收和补贴政策；1980 年，美国联邦政府制订《原油暴利税法》，其中第 29 条规定了“非常规能源生产税收减免及财政补贴政策”，1980 年至 1992 年钻探的非常规天然气（包括煤层气和页岩气）可享受每油桶当量 3 美元的补贴；1992 年，美国联邦政府修订了《原油暴利税法》第 29 条的内容，设立了能源生产税收津贴、持续非常规气补贴政



策，同年制订了《能源政策法案》，扩展了非常规能源的补贴范围；1995年，美国联邦政府和国会同意降低深海开采权费用，以提振在墨西哥湾新的深海石油天然气项目的开发；1997年，美国联邦政府制订了《纳税人减负法案》，延续了对非常规能源的补贴范围，2006年出台新政策，规定在2006年至2010年投入运营、用于生产非常规能源的油气井，可在2006年至2010年享受每吨油当量22.05美元的补贴；2005年，美国联邦政府制订了《能源政策法案》，规定2006年投入运营的生产非常规能源的油气井，可在2006-2010年获得每桶油当量3美元的补贴。

根据美国政府向WTO的补贴通报，基于美国法典的相关授权，为了刺激石油和天然气的供应，美国政府允许向高风险勘探的生产者以及小型生产者实施所得税减免，针对石油、天然气和页岩油，成本损耗按照资产生产年限并基于提取的资源进行扣减，其中石油和天然气的扣减比例为15%，扣减额不超过资产净额的50%。根据美国政府披露的数据，2013年和2014年该项目的税收减免额分别为5.3亿美元和6.6亿美元。

其次，提供其他方面优惠政策。美国政府还向油气企业提供了无形和有形钻探费用、租赁费用的扣除，工作权益视为主动收入及小生产商的耗竭补贴等优惠政策。

②美国地方政府层面扶持措施。

除了联邦政府的扶持政策之外，美国各州政府也颁布和实施了一系列扶持政策，以鼓励石油天然气公司对页岩资源进行开发，吸引石化能源生产企业的投资和扩大生产。

各州政府就《复兴与再投资法案》、《美国清洁能源安全法》等能源政策指导性文件配套了相应的扶持政策。美国能源部网站详细披露了各州政府的能源复兴计划备忘录，如能源扶持基金的分配和一些具体的扶持措施。以德克萨斯州政府为例，自 1992 年以来，对页岩气开发免征生产税，实行每立方米 3.5 美分的州政府补贴(占州政府全年税收的 7.5%)。此外还包括基础性投资税收减免、有形资产机器和设备的投资税收减免、新增投资的税收减免、创造全日制岗位和提升经济发展的现金奖励等。

此外，各州还有各种以吸引投资或扩大投资为目的的补贴项目，包括在过去对美国反补贴调查中发现的：《俄亥俄州修正法典》第 122.011 节授权，俄亥俄州发展部在一定范围内管理州内各种激励措施项目；《印地安纳州行政法典》授权为吸引企业投资实施一揽子激励措施项目；《肯塔基州产业振兴法》第 12.020 节授权肯塔基州政府提供一揽子税收激励措施项目；《肯塔基州法典》第 154.32 章授权肯塔基州政府实施商业投资计划，第 154.31 章授权实施企业激励措施项目，第 154.34 章授权实施再投资激励措施项目；《伊利诺伊州企业园区法案》授权伊利诺伊州政府实施企业园区税收

减免项目；《爱荷华州法案》授权爱荷华州政府实施高质就业补贴项目；阿肯色州《2003 年综合经济刺激法案》，阿肯色州政府实施投资和就业创造激励，包括提升阿肯色州鼓励措施、投资阿肯色州鼓励措施、创业退税鼓励措施、投资所得税抵免鼓励措施和退税鼓励措施；北达科他州《世纪法典》授权实施新产业公司税收减免项目；《密歇根州 1974 年第 198 号法案》授权密歇根州实施生产商税收优惠政策等。

### ③美国政府的资金支持。

根据申请人指控，2003 年以来，在油气领域，美国政府给予的扶持项目高达 2100 个，可统计的扶持金额高达 143.03 亿美元；2006 年以来，在油气领域，美国政府提供的单项金额在 5000 万美元以上的扶持项目共有 24 个，总扶持金额高达 97.36 亿美元。扶持项目涉及税收减免、贷款担保、投资奖励、创造就业奖励等多方面。

美国联邦政府以及各州政府通过提供上述扶持措施来发展经济，吸引投资和扩大投资，影响能源及相关行业的资源配置，包括石油、天然气，也涉及乙烯、苯乙烯等石化产业。

## 4. 石油、天然气行业市场准入的管控。

关于石油、天然气市场准入的管控措施，在非市场状况调查问卷的答卷中，美国利害关系方未按调查机关要求提供全部必要信息。经过初步审查，调查机关发现，美国政府对

其国内石油、天然气行业的市场准入进行了管控，同时，对政府所有的土地上的石油和天然气资源的市场准入具有管辖权。政府通过对上述市场准入的管控干预了正常的市场资源配置。

美国政府对石油市场准入进行了严格的市场监管，主要包括从业资格的认定审查，组织油气资源勘探、开发的招标和许可证的发放。同时，美国在《天然气法案》第7部分授予了联邦能源管理委员会对从事天然气销售的公司或转售和内陆运输的公司市场准入上的管辖权。联邦能源管理委员会通过颁发公共便利和必要性证书，批准天然气公司运输和销售天然气。美国政府对石油市场准入和天然气销售、运输准入进行了管控，影响了市场的资源配置作用。

美国政府对政府所有的土地上石油和天然气资源的市场准入具有管辖权。根据可获得的信息，美国的矿产性权益，例如石油和天然气，通常由拥有表面土地的个人、公司或政府单位所有，根据美国联邦政府2011年发布的《未来能源安全蓝图》为鼓励大规模开采国家资源，仅在过去2年内美国政府就出让了百万亩以上的公有土地和联邦水资源以供油气开采。美国政府对占全部油气资源重要部分其政府所有土地上的石油和天然气资源具有所有权和控制权。美国内政部土地管理局对属于美国政府所有土地上的石油和天然气的出租、勘探、开发和生产拥有管辖权。由土地管理局审查

批准申请在联邦土地上钻探和开矿的请求。美国邮政管理局和总务管理局拥有对联邦政府所有土地上的石油和天然气的出租权。美国政府通过以上措施对矿产使用和油气资源的合理开发和利用实施了监督管理。实现其产业政策和战略目的。

调查机关可获得的初步信息显示，美国政府对其国内石油、天然气行业进行了市场准入管控；美国政府对全部油气资源重要部分的政府所有土地上的石油和天然气资源的市场准入具有管辖权。政府为实现其产业政策，通过对相关准入管控干预了市场配置资源作用。

## **5. 石油、天然气行业的进出口管制。**

### **(1) 石油行业进出口管制。**

关于石油行业进出口管制，在非市场状况调查问卷的答卷中，美国利害关系方没有按照调查机关的要求提供全部必要信息。经过初步审查调查机关发现，美国联邦政府直接介入干预美国原油的出口贸易，对石油资源配置进行人为控制，导致美国正常石油市场受到影响。

根据申请人以及美国利害关系方提供的资料，1975年美国联邦政府出台了《能源政策和保护法》，美国原油的进出口管理主要由美国商务部负责，该法案规定了美国原油的出口需要获得美国政府的事先授权，由美国商务部颁发许可。美国政府通过该法案授权的对出口的管制，达到控制美国国

内油价，保障石油供应安全的目的。2015年12月美国联邦政府出台了《2016年综合拨款法案》。该法案于2015年12月18日生效，正式解除了长达40年的原油出口禁令。原油出口不再需要获得美国商务部颁发的许可。但根据《综合拨款法案》规定，出口解禁仍不是无条件、完全市场化的。美国《出口管理条例》中仍规定了要求从美国商务部工业安全局获得许可方能从美国出口原油的短缺供应条款。2016年5月12日后，美国商务部对《出口管理条例》进行了修改使之符合《综合拨款法案》“联邦政府的任何部门不得对原油出口施加或执行任何限制”的要求，但同时调查机关注意到，该法案仍存在豁免的规定以及政府可以通过制裁和禁运的方式对石油的正常出口进行干预。

调查机关获得的初步信息显示，美国政府自1975年颁布《能源政策和保护法》以来，为保障其石油供应的安全以及实现产业政策，对石油的出口贸易进行了严格的限制，美国政府干预石油正常贸易使得石油行业存在非正常市场状况。虽然，近年来，美国政府逐步放松对原油出口的管制，但根据申请人和美国利害关系方提供的材料，美国政府对原油的管制措施仍未完全取消。同时，美国政府原油出口的长期管制对石油行业、石油市场的影响，美国利害关系方未能充分证明其在调查期内已经消除。

## **(2) 天然气行业进出口管制。**

关于天然气行业商务进出口管制，在非市场状况调查问卷的答卷中，美国利害关系方未按照调查机关的要求提供全部必要信息。调查机关发现，美国联邦政府直接干预美国天然气的进出口贸易，对天然气资源配置进行人为控制，导致美国天然气市场受到影响。

申请人以及美国利害关系方提供的资料显示，1938年美国政府出台了《1938年天然气法案》，美国天然气进出口受到美国能源部管理。根据美国《1938年天然气法案》强制授权令规定，自1938年6月21日始，未经过联邦动力委员会（现为美国联邦能源管理委员会）批准，任何人不得从事美国与外国天然气的进出口。该法案要求从事天然气包括液化天然气的进出口业务需要美国能源部颁发的许可证。希望与境外买方和卖方进行天然气交易的主体，需要依据能源部相关规定中的要求和程序，申请获得进口和/或出口的批准。委员会具有通过授权令全部或部分授权批准，在认为必要和合适的情形下作出调整等职权。

调查机关获得的初步信息显示，美国政府自1938年颁布《天然气法案》以来，对天然气的进出口贸易进行了限制，美国政府干预天然气正常贸易使得天然气行业存在非正常市场状况。调查期内，美国政府并未减少或解除对天然气进出口的持续管控，天然气行业在调查期内仍存在非市场状况。

## **6. 美国政府对石油、天然气价格的干预和限制。**

关于美国政府对石油、天然气价格的干预和限制情况，在非市场调查问卷的答卷中，美国利害关系方未按调查机关的要求提供全部必要信息。经过初步审查，调查机关发现，美国政府直接或间接地干预和影响美国石油、天然气的价格。

根据 5.1 石油行业进出口管制的论述，美国商务部对石油的出口存在长期的管控，影响石油市场的正常资源配置，通过政府干预供给的方式，对石油价格进行间接干预。同时，根据申请人提交的信息，美国政府也通过监管管道输油公司的运营和费率、管道服务和开放，监管管道输送价格，制定费率和价格公示，提出最高限价和最低限价等方式对石油的运输、销售进行干预，从而直接影响美国石油价格。

美国联邦动力委员会（现为联邦能源管理委员会）对天然气的进出口存在长期的管控，影响天然气市场的正常资源配置，对天然气价格进行间接干预。同时，根据美国《1938 年天然气法案》就费率和费用的规定，任何天然气公司制定和收受的与天然气运输和销售相关的费率和费用都在联邦动力委员会（现为联邦能源管理委员会）管辖范围，规定天然气公司需要向委员会报备费用和费率，规定除委员会另行通知，除在向委员会和公众通知 30 天后，任何天然气公司不得就费率、费用等做出改变。

调查机关获得的初步信息显示，美国政府直接或间接地干预美国石油、天然气的价格形成，美国石油、天然气及其



下游产品价格不能反映出市场价格。

## 7. 美国电力行业的非市场状况。

申请人在其《关于请求对美国倾销幅度计算中存在影响价格可比性的非市场状况进行调查的申请》中提出，电力是被调查产品及上游石化原料的主要燃料动力，美国政府存在低于充分对价提供电力的行为，因此，美国同类产品及上游原材料的生产商可以以不合理低价获得燃料动力。

在本案调查过程中，调查机关发放了《苯乙烯反倾销案非市场状况调查问卷》，美国有关应诉企业提交了该调查问卷的答卷。调查机关注意到，对于调查问卷中有关美国电力市场状况的大部分问题，美国有关应诉企业均以“应诉企业并非美国电力企业”或“我们对所要求提供的信息并不了解且无法获取”为由，未予回答，也未提交任何证明文件。此外，其他利害关系方对调查问卷的相关问题也没有做出回答。调查机关决定在初裁中，根据《反倾销条例》第二十一条的规定，在已经获得的事实和可获得的最佳信息的基础上，对上述各方面进行认定。

根据申请人的申请和美国有关应诉企业的调查问卷答卷，调查机关对美国电力非市场状况进行了审查。

### （1）美国政府对电力行业的监管和控制。

美国各利害关系方答卷显示，美国能源部（USDE）、能源信息署（EIA）和联邦能源管理委员会是涉及美国电力行

业管理的主要政府机构。美国能源部是美国联邦政府的一个下属部门，主要负责美国联邦政府能源政策制定、能源行业管理、能源相关技术研发等。能源部负责电力管制的部门为电力传输和能源可靠办公室，该办公室的主要职能是促进电网的现代化和能源基础设施的弹性，通过调查、合作、便利化、建模和分析、应急准备等手段，确保电力系统的弹性、可靠性和灵活性。该办公室还负责授权电力出口，颁发跨境输电线路建设许可。能源信息署（EIA）成立于1977年，是能源部的能源信息数据统计和分析机构，为美国政府能源决策提供支持服务。能源信息署定期发布有关能源的生产、储备、需求、进出口和价格的周、月、年度报告以及专题报告，是美国能源数据及其分析预测的主要信息来源。联邦能源管理委员会负责监管美国电力、天然气和石油的州际传输，规范州际商业电力的输送和批发销售等。

在非市场状况调查问卷的答卷中，美国利害关系方未按照调查机关要求提供全部必要信息。调查机关对已经获得的信息进行了审查并发现，在电力供应方面，联邦能源管理委员会主要负责：监管州际电力的传输和批发交易，审查电力公司的某些并购和公司事务，在有限情况下审查电力传输设施的选址申请，对私人、市政和州的水力发电项目颁发许可证和进行检查，通过强制性可靠性标准保护高压州际传输系统的可靠性，预警和调查能源市场，监管与电力相关的环境

事宜，通过收取罚金等手段实施管制要求等，其主要职能是通过适当的管制和市场手段，帮助消费者以合理的价格获得可靠、有效率和可持续的能源供应。

调查机关在调查中发现，美国能源部、能源信息署和联邦能源管理委员会为电力行业管理的政府主管部门，美国联邦政府主要通过联邦能源管理委员会对电力工业进行监管，对各电力公司在发电、输配电、销售、市场准入、设施建设、合同条款以及环境合规等方面的监管和审批来履行政府职能，特别在市场准入方面，除非得到监管机构的许可，任何个人或机构都不得建设新的电站或扩建老电站，不得新建、扩建、改造电网项目，或者中止现有电网的运行。调查机关获得的初步信息显示，美国电力产业受到美国政府的监管和控制。

## **（2）美国政府在战略规划和资源需求方面对电力市场的规制。**

美国利害关系方答卷显示，由于联邦和州监管机构对电力行业的管辖权进行了划分，美国电力市场的战略规划和资源需求受到许多方面的规制。例如，许多州曾实施资源充足性要求以检查州内的当地配电公司是否拥有足够的资源可以满足需求、是否有足够的备用措施来防止过度依赖一种发电资源。在美国国会 2009 年颁布《美国清洁能源安全法案》中，美国政府要求到 2020 年时，电力部门至少有 12% 的发

电量来自风能、太阳能等可再生能源。该法案提及建立一个综合的高效和可再生能源标准，要求每个零售电力供应商销售超过 400 万兆瓦时节省电力和可再生能源发电产生的电量以满足消费者每年增长的需求。

在美国利害关系方答卷中，调查机关注意到，美国联邦政府 1935 年出台《公用事业法》，包括《公用事业控股公司法》和《联邦电力法》，在 20 世纪 30 年代建立起对电力产业的管制机制，对运营程序、价格和进入进行全面控制。虽然后期通过《能源政策法案》、联邦能源管理委员会第 888 号和第 889 号法令以及《能源政策法案 2005》等政策逐步放开电力市场的诸多限制，但也进一步说明美国联邦政府事实上通过系列的政策、法案或长期规划来实现其对电力产业的所有权和控制权，影响美国电力产业和市场的发展方向。经过初步审查，调查机关发现，美国电力市场的战略规划和资源需求并不是完全的市场导向，而是由美国政府机构监管和控制的。

### **（3）美国政府对电力出口的管制。**

美国利害关系方答卷显示，从美国向国外出口电力需要得到美国能源部（DOE）的事先批准。同样，在为了将电力输出美国而需要建设设施的情况下，能源部必须颁发总统特许，批准这些设施的建设和运营。能源部批准程序的主要目的是用以确保拟议的出口不会对电力系统的可靠性产生负

面影响。美国对于输入美国的电力则不进行管制。

调查机关获得的初步信息显示，美国联邦政府直接介入干预美国电力的出口贸易，美国的电力出口受到了限制，影响了美国电力资源的市场配置。

#### **（4）美国政府对电力价格的管制。**

美国利害关系方答卷显示，美国电力价格须受美国联邦能源管理委员会或州公用事业管理委员会的管理。美国联邦能源管理委员会具体负责跨州输电企业输电价格监管，各州公用事业管理委员会负责本辖区配电价格监管。主要定价程序包括企业提交核价申请，依法核定输电价格，定期和不定期调整输电价格和听取利益相关方意见等。

对于美国利害关系方提供的十分有限的答卷内容，调查机关通过网站公开信息（《美国电力改革进展与电价监管》，作者杨娟，载于《中国物价》2011年10月）发现，美国电力公司包括私营电力公司和非私营电力公司，其中，非私营电力公司包括联邦电力公司和地方公用电力公司和电力合作社。联邦电力公司由联邦政府所有，地方公共电力公司归地方政府所有。非私营电力公司的电价由公司管理委员会自行制定，公司管理委员会是最高领导机构，负责包括电价在内的所有管理事务。委员经政府任命或选举产生，许多委员由政府官员兼职。非私营电力公司制定电价的目标和基本原则常见于公司相关法案或章程中，可以概括为：①为公司正常

运营提供必要的资金支持；②不允许以营利为目标；③制定尽可能低的电价；④反映实际供电成本的同时尽可能保持终端电价的稳定、便于理解和执行；⑤公平对待各类用户；⑥有利于节约能源和保护环境。

调查机关发现，美国的非私营电力公司实际上不以盈利为目标，制定尽可能低的电价，虽然制订过程中考虑了供电成本，但其最终原则是尽可能的保持电价的稳定。因此，美国的非私营电力公司的电力价格并没有完全真实的反映正常市场价格。

根据美国利害关系方答卷和调查机关可获得的公开信息，调查机关注意到，美国政府对私营电力供应商实施一系列的管制和审批。概况起来，主要包括：①能源部严格控制美国电力出口，任何人从事电力出口必须获得政府批准。②联邦能源管理委员会对州际电力的传输和批发交易进行监管，审查电力公司的某些并购和公司事务，在有限情况下审查电力传输设施的选址申请，对私人、市政和州的水力发电项目颁发许可证和进行检查，通过强制性可靠性标准保护高压州际传输系统的可靠性，预警和调查能源市场，监管与电力相关的环境事宜，通过收取罚金等手段实施管制要求等。③州监管委员会的监管内容更多，除了审批电力商品以及输电和配电服务价格外，还对供应企业的融资、债券、环境合规计划、服务地域范围、项目建造、收购新设工厂和装置等

进行监管，还可以对所有供应企业的定价和操作发起调查。

调查机关还注意到，联邦能源监管委员会主要通过两种方法对私营电力企业的定价进行审批。一种是基于市场的方法，另一种是传统的基于成本的方法。采用哪种方法取决于电力销售所在地区的竞争环境。如果电力企业明显不具有垄断势力或该企业的市场势力将被减弱，联邦能源监管委员会就采用基于市场的方法。在竞争不充分且电力企业具有市场势力的区域，联邦能源监管委员会采用传统的基于成本的方法防止电力企业运用市场势力收取过高的电价。

因此，调查机关认为，美国政府部门是监管和审批部门，其政府职能将被包含在其监管或者审批标准里予以实现，并通过电力供应商具体实施。无论是私营电力公司还是非私营电力公司，政府的职能是保证能源供应的价格消费者负担得起且安全、可靠，政府正是通过多方面监管和审批，才保证了供应商提供价格负担得起和安全、可靠的电力。在缺乏足够竞争、公司拥有市场支配力的地区，美国联邦能源管理委员会使用以成本为基础的传统方法来阻止其行使市场支配力并收取过高的电价。在评估价格提议时，美国联邦能源管理委员会必须防止公司为谋取利益而向消费者收取过高费用，同时确保公司收回其费用并有机会获得合理的资本回报率。调查机关获得的初步信息显示，美国的电力公司确定电力价格时并不能完全按照市场状况来制订，美国的电力价格

不能完成反映其市场价格。

## **8. 结论。**

综上，调查机关对美国石油、天然气和电力市场的非市场状况进行了调查，初步信息显示美国石油、天然气、电力等能源市场的供求关系和价格水平受非市场因素影响。在初裁中，调查机关暂不对美国石油、天然气和电力市场的非市场状况进行认定。

初裁后，英力士苯领美国有限责任公司、美国政府等利害关系方在评论意见中提出，调查机关根据申请人的主张对美国的非市场状况进行调查没有法律依据，且苯、乙烯、电和天然气等生产要素的成本和价格对被调查产品的成本和价格有重大影响的结论与事实不符。调查机关对此进行了考虑和进一步审查，认为以上主张已在初裁调查过程中予以了考虑。在终裁中，调查机关决定维持初步裁定。

### **美国利安德化学品公司**

**(Lyondell Chemical Company)**

#### **1. 正常价值。**

初裁中，调查机关审查了公司被调查产品和同类产品的型号划分。该公司主张被调查产品和同类产品系单一型号产品。经初步审查，调查机关决定在初裁中暂接受公司主张，不对被调查产品和同类产品进行型号划分。初裁后，没有利害关系方提出评论意见。经进一步调查，在终裁中，调查机



(6)

《2016 年综合拨款法案》 摘选

CONSOLIDATED APPROPRIATIONS ACT, 2016

TITLE I--OIL EXPORTS, SAFETY VALVE, AND MARITIME SECURITY

SEC. 101. <<NOTE: 42 USC 6212a.>> OIL EXPORTS, SAFETY VALVE, AND MARITIME SECURITY.

(a) Repeal.--Section 103 of the Energy Policy and Conservation Act (42 U.S.C. 6212) and the item relating thereto in the table of contents of that Act are repealed.

(b) National Policy on Oil Export Restriction.--Notwithstanding any other provision of law, except as provided in subsections (c) and (d), to promote the efficient exploration, production, storage, supply, marketing, pricing, and regulation of energy resources, including fossil fuels, no official of the Federal Government shall impose or enforce any restriction on the export of crude oil.

(c) Savings Clause.--Nothing in this section limits the authority of the President under the Constitution, the International Emergency Economic Powers Act (50 U.S.C. 1701 et seq.) or regulations issued under that Act (other than section 754.2 of title 15, Code of Federal Regulations), the National Emergencies Act (50 U.S.C. 1601 et seq.), part B of title II of the Energy Policy and Conservation Act (42 U.S.C. 6271 et seq.), the Trading With the Enemy Act (50 U.S.C. App. 1 et seq.), or any other provision of law that imposes sanctions on a foreign person or foreign government (including any provision of law that prohibits or restricts United States persons from engaging in a transaction with a sanctioned person or government), including a foreign government that is designated as a state sponsor of terrorism, to prohibit exports.

(d) Exceptions and Presidential Authority.--

(1) In general.--The President may impose export licensing requirements or other restrictions on the export of crude oil from the United States for a period of not more than 1 year, if--

(A) the President declares a national emergency and formally notices the declaration of a national emergency

in the Federal Register;

(B) the export licensing requirements or other restrictions on the export of crude oil from the United States under this subsection apply to 1 or more countries, persons, or organizations in the context of sanctions or trade restrictions imposed by the United States for reasons of national

[[Page 129 STAT. 2988]]

security by the Executive authority of the President or by Congress; or

(C) the Secretary of Commerce, in consultation with the Secretary of Energy, finds and reports to the President that--

(i) the export of crude oil pursuant to this Act has caused sustained material oil supply shortages or sustained oil prices significantly above world market levels that are directly attributable to the export of crude oil produced in the United States; and

(ii) those supply shortages or price increases have caused or are likely to cause sustained material adverse employment effects in the United States.

(2) Renewal.--Any requirement or restriction imposed pursuant to subparagraph (A) of paragraph (1) may be renewed for 1 or more additional periods of not more than 1 year each.

(e) National Defense Sealift Enhancement.--

(1) Payments.--Section 53106(a)(1) of title 46, United States Code, is amended--

(A) in subparagraph (B), by striking the comma before ``for each";

(B) in subparagraph (C), by striking ``2015, 2016, 2017, and 2018;" and inserting ``and 2015;"

(C) by redesignating subparagraph (E) as subparagraph (G); and

(D) by striking subparagraph (D) and inserting the following:

``(D) \$4,999,950 for fiscal year 2017;

``(E) \$5,000,000 for each of fiscal years 2018, 2019, and 2020;

“(F) \$5,233,463 for fiscal year 2021; and”.

(2) Authorization of appropriations.--Section 53111 of title 46, United States Code, is amended--

(A) in paragraph (3), by striking “2015, 2017, and 2018;” and inserting “and 2015”;

(B) by redesignating paragraph (5) as paragraph (7); and

(C) by striking paragraph (4) and inserting the following:

“(4) \$299,997,000 for fiscal year 2017;

“(5) \$300,000,000 for each of fiscal years 2018, 2019, and 2020;

“(6) \$314,007,780 for fiscal year 2021; and”.

(7)

美国原油出口禁令解除介绍

恭

若个股测评高于80分坚决不卖等上涨

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## 美国正式解除长达40年原油出口禁令

2015年12月19日14:04 生意社

生意社12月19日讯

美国总统奥巴马周五签署政府支出及税务法案，正式解除长达40年的原油出口禁令，部分行业人士认为欧洲与亚洲将获得新的进口选择，也有人表示这一举动数年内对全球市场不会有太大影响。

20世纪70年代初，受石油危机冲击，美国国内油价一度飞涨，为保障本国石油供应安全，美国于1975年出台《能源政策和节能法》，开始严格限制美国原油出口。近年来，在页岩气革命的推动下，美国原油产量大幅增加，美国国内要求解禁原油出口的呼声日益高涨。

### 欧洲与亚洲获得新的进口选择

美国油企认为，在当前情况下解除原油出口禁令能够保障美国石油行业安全，也让欧洲与亚洲等地在石油输出国组织(OPEC)和俄罗斯之外，有了新的原油进口选择。

康菲石油公司(ConocoPhillips)董事长兼CEO Ryan Lance在一份声明中表示，在石油行业经历高度动荡和不确定性之际，解除禁令意义重大。

美国原油出口生产商组织负责人George Baker也表示，禁令的解除实现了机会均等，美国终于能够参与原油出口竞争，发挥其作为全球能源超级大国的潜力。

华尔街见闻此前提及，在水力压裂法和其他科技发展的带动下，美国原油产量自2008年8月以来暴增近90%，而炼油厂是最大受益者之一。它们火力全开，利用廉价的油气，以史无前例的速度炼化原油，使得美国成为世界上最大的汽油和柴油出口国。由于没有出口限制，原油炼化产品的出口自2007年以来增长超过1倍。

即使禁令解除，美国炼油厂的这种优势也不会丧失。咨询公司Frost & Sullivan油气部门主管Carl Larry表示，美国炼油厂仍然能够以比世界上大部分国家同业更低的价格获得原油和天然气。

“它们所处的环境决定了它们会胜利，” Larry表示。“它们仍然能以比世界上其他地方更低的成本生产石化产品。这是全世界最大的炼油系统。无论美国原油能否出口，它们都是该游戏的领先者。”

对全球市场影响有限？



BBC报道称，在全球原油供应本已严重过剩的情况下，禁令解除之后，未来数月甚至数年内美国原油出口量都不会很多，不过美国原油厂商的运作则获得更大空间。

OPEC秘书长Abdalla El-Badri上周则表示，美国原油出口禁令解除“给国际石油市场带来的纯粹影响力为零。这不会对油价造成任何影响，因为美国依然是一个(原油)进口国。他们的确出口一些(轻质低硫)原油，但他们需要从其他地方进口同样数量的(重质)原油。”

彭博援引Energy Aspects的观点称，尽管禁令解除会限制WTI对布伦特原油的折价幅度，但基于运输成本的存在，WTI必须至少低于布伦特油价4美元，美国石油才有动力出口。“鉴于出口赚不到什么钱，我们认为在当前价差下，取消禁令不会有任何影响。”

摩根士丹利分析师Adam Longson也认为：“对于美国原油生产商来说，现在出口石油有价格优势，也没有紧迫性。然而，未来几年，随着美国原油产量恢复增长，美国石油的优势将会变得大得多。”

(文章来源：华尔街见闻)

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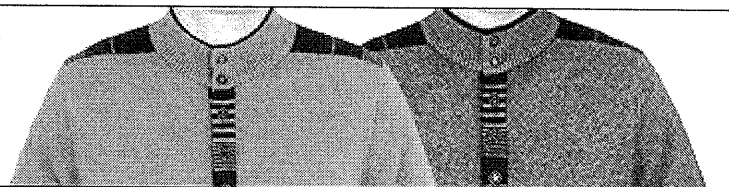
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(8)

美国《天然气法案》摘选

# The Natural Gas Act of 1938

§ 715k

## TITLE 15—COMMERCE AND TRADE

Page 1000

products produced in violation of State law, and for other purposes," as amended (15 U.S.C. 715 et seq.), except those vested in the President by section 4 of the act (15 U.S.C. 715c).

SEC. 2. The Secretary of the Interior may make such provisions in the Department of the Interior as he may deem appropriate to administer the said act.

SEC. 3. This Executive order supersedes Executive Order No. 6979 of February 26, 1936, Executive Order No. 7556 of December 1, 1937 (2 P.R. 2664), Executive Order No. 9732 of June 3, 1946 (11 F.R. 5985), and paragraph (q) of section 1 of Executive Order No. 10250 of June 5, 1951 (16 F.R. 5385).

DWIGHT D. EISENHOWER.

### § 715k. Saving clause

If any provision of this chapter, or the application thereof to any person or circumstance, shall be held invalid, the validity of the remainder of the chapter and the application of such provision to other persons or circumstances shall not be affected thereby.

(Feb. 22, 1935, ch. 18, § 12, 49 Stat. 33.)

### § 715l. Repealed. June 22, 1942, ch. 436, 56 Stat. 381

Section, acts Feb. 22, 1935, ch. 18, § 13, 49 Stat. 33; June 14, 1937, ch. 335, 50 Stat. 257; June 29, 1939, ch. 250, 53 Stat. 927, provided for expiration of this chapter on June 30, 1942.

### § 715m. Cooperation between Secretary of the Interior and Federal and State authorities

The Secretary of the Interior, in carrying out this chapter, is authorized to cooperate with Federal and State authorities.

(June 25, 1946, ch. 472, § 3, 60 Stat. 307.)

#### CODIFICATION

Section was not enacted as a part act Feb. 22, 1935, which comprises this chapter.

#### DELEGATION OF FUNCTIONS

Delegation of President's authority to Secretary of the Interior, see note set out under section 716j of this title.

## CHAPTER 15B—NATURAL GAS

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### § 717. Regulation of natural gas companies

#### (a) Necessity of regulation in public interest

As disclosed in reports of the Federal Trade Commission made pursuant to S. Res. 83 (Seventieth Congress, first session) and other reports made pursuant to the authority of Congress, it is declared that the business of transporting and selling natural gas for ultimate distribution to the public is affected with a public interest, and that Federal regulation in matters relating to the transportation of natural gas and the sale thereof in interstate and foreign commerce is necessary in the public interest.

#### (b) Transactions to which provisions of chapter applicable

The provisions of this chapter shall apply to the transportation of natural gas in interstate commerce, to the sale in interstate commerce of natural gas for resale for ultimate public consumption for domestic, commercial, industrial, or any other use, and to natural-gas companies engaged in such transportation or sale, and to the importation or exportation of natural gas in foreign commerce and to persons engaged in such importation or exportation, but shall not apply to any other transportation or sale of natural gas or to the local distribution of natural gas or to the facilities used for such distribution or to the production or gathering of natural gas.

#### (c) Intrastate transactions exempt from provisions of chapter; certification from State commission as conclusive evidence

The provisions of this chapter shall not apply to any person engaged in or legally authorized to engage in the transportation in interstate commerce or the sale in interstate commerce for resale of natural gas received by such person from another person within or at the boundary of a State if all the natural gas so received is ultimately consumed within such State, or to any facilities used by such person for such transportation or sale, provided that the rates and service of such person and facilities be subject to regulation by a State commission. The matters exempted from the provisions of this chapter by this subsection are declared to be matters primarily of local concern and subject to regulation by the several States. A certification from such State commission to the Federal Power Commission that such State commission has regulatory jurisdiction over rates and service of such person and facilities and is exercising such jurisdiction shall constitute conclusive evidence of such regulatory power or jurisdiction.

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**(d) Vehicular natural gas jurisdiction**

The provisions of this chapter shall not apply to any person solely by reason of, or with respect to, any sale or transportation of vehicular natural gas if such person is—

- (1) not otherwise a natural-gas company; or
- (2) subject primarily to regulation by a State commission, whether or not such State commission has, or is exercising, jurisdiction over the sale, sale for resale, or transportation of vehicular natural gas.

(June 21, 1938, ch. 556, § 1, 52 Stat. 821; Mar. 27, 1954, ch. 115, 68 Stat. 36; Pub. L. 102-486, title IV, § 404(a)(1), Oct. 24, 1992, 106 Stat. 2879; Pub. L. 109-58, title III, § 311(a), Aug. 8, 2005, 119 Stat. 685.)

**AMENDMENTS**

2005—Subsec. (b). Pub. L. 109-58 inserted “and to the importation or exportation of natural gas in foreign commerce and to persons engaged in such importation or exportation,” after “such transportation or sale.”

1992—Subsec. (d). Pub. L. 102-486 added subsec. (d).

1954—Subsec. (c). Act Mar. 27, 1954, added subsec. (c).

**TERMINATION OF FEDERAL POWER COMMISSION;  
TRANSFER OF FUNCTIONS**

Federal Power Commission terminated and functions, personnel, property, funds, etc., transferred to Secretary of Energy (except for certain functions transferred to Federal Energy Regulatory Commission) by sections 7151(b), 7171(a), 7173(a), 7261, and 7293 of Title 42, The Public Health and Welfare.

**STATE LAWS AND REGULATIONS**

Section 404(b) of Pub. L. 102-486 provided that: “The transportation or sale of natural gas by any person who is not otherwise a public utility, within the meaning of State law—

- (1) in closed containers; or
  - (2) otherwise to any person for use by such person as a fuel in a self-propelled vehicle,
- shall not be considered to be a transportation or sale of natural gas within the meaning of any State law, regulation, or order in effect before January 1, 1989. This subsection shall not apply to any provision of any State law, regulation, or order to the extent that such provision has as its primary purpose the protection of public safety.”

**EMERGENCY NATURAL GAS ACT OF 1977**

Pub. L. 95-2, Feb. 2, 1977, 91 Stat. 4, authorized President to declare a natural gas emergency and to require emergency deliveries and transportation of natural gas until the earlier of Apr. 30, 1977, or termination of emergency by President and provided for antitrust protection, emergency purchases, adjustment in charges for local distribution companies, relationship to Natural Gas Act, effect of certain contractual obligations, administrative procedure and judicial review, enforcement, reporting to Congress, delegation of authorities, and preemption of inconsistent State or local action.

**EXECUTIVE ORDER NO. 11969**

Ex. Ord. No. 11969, Feb. 2, 1977, 42 F.R. 6791, as amended by Ex. Ord. No. 12038, Feb. 3, 1978, 43 F.R. 4957, which delegated to the Secretary of Energy the authority vested in the President by the Emergency Natural Gas Act of 1977 except the authority to declare and terminate a natural gas emergency, was revoked by Ex. Ord. No. 12653, Feb. 25, 1986, 51 F.R. 7237.

**PROCLAMATION NO. 4485**

Proc. No. 4485, Feb. 2, 1977, 42 F.R. 6789, declared that a natural gas emergency existed within the meaning of

section 3 of the Emergency Natural Gas Act of 1977, set out as a note above, which emergency was terminated by Proc. No. 4495, Apr. 1, 1977, 42 F.R. 18053, formerly set out below.

**PROCLAMATION NO. 4495**

Proc. No. 4495, Apr. 1, 1977, 42 F.R. 18053, terminated the natural gas emergency declared to exist by Proc. No. 4485, Feb. 2, 1977, 42 F.R. 6789, formerly set out above.

**§ 717a. Definitions**

When used in this chapter, unless the context otherwise requires—

- (1) “Person” includes an individual or a corporation.
- (2) “Corporation” includes any corporation, joint-stock company, partnership, association, business trust, organized group of persons, whether incorporated or not, receiver or receivers, trustee or trustees of any of the foregoing, but shall not include municipalities as hereinafter defined.
- (3) “Municipality” means a city, county, or other political subdivision or agency of a State.
- (4) “State” means a State admitted to the Union, the District of Columbia, and any organized Territory of the United States.
- (5) “Natural gas” means either natural gas unmixed, or any mixture of natural and artificial gas.
- (6) “Natural-gas company” means a person engaged in the transportation of natural gas in interstate commerce, or the sale in interstate commerce of such gas for resale.
- (7) “Interstate commerce” means commerce between any point in a State and any point outside thereof, or between points within the same State but through any place outside thereof, but only insofar as such commerce takes place within the United States.
- (8) “State commission” means the regulatory body of the State or municipality having jurisdiction to regulate rates and charges for the sale of natural gas to consumers within the State or municipality.
- (9) “Commission” and “Commissioner” means the Federal Power Commission, and a member thereof, respectively.
- (10) “Vehicular natural gas” means natural gas that is ultimately used as a fuel in a self-propelled vehicle.
- (11) “LNG terminal” includes all natural gas facilities located onshore or in State waters that are used to receive, unload, load, store, transport, gasify, liquefy, or process natural gas that is imported to the United States from a foreign country, exported to a foreign country from the United States, or transported in interstate commerce by waterborne vessel, but does not include—
  - (A) waterborne vessels used to deliver natural gas to or from any such facility; or
  - (B) any pipeline or storage facility subject to the jurisdiction of the Commission under section 717f of this title.

(June 21, 1938, ch. 556, § 2, 52 Stat. 821; Pub. L. 102-486, title IV, § 404(a)(2), Oct. 24, 1992, 106 Stat. 2879; Pub. L. 109-58, title III, § 311(b), Aug. 8, 2005, 119 Stat. 685.)

## AMENDMENTS

2006—Par. (11). Pub. L. 109-58 added par. (11).  
 1992—Par. (10). Pub. L. 102-486 added par. (10).

TERMINATION OF FEDERAL POWER COMMISSION;  
TRANSFER OF FUNCTIONS

Federal Power Commission terminated and functions, personnel, property, funds, etc., transferred to Secretary of Energy (except for certain functions transferred to Federal Energy Regulatory Commission) by sections 715i(b), 717i(a), 7172(a)(1), 7291, and 7263 of Title 42, The Public Health and Welfare.

§ 717b. Exportation or importation of natural gas;  
LNG terminals

## (a) Mandatory authorization order

After six months from June 21, 1938, no person shall export any natural gas from the United States to a foreign country or import any natural gas from a foreign country without first having secured an order of the Commission authorizing it to do so. The Commission shall issue such order upon application, unless, after opportunity for hearing, it finds that the proposed exportation or importation will not be consistent with the public interest. The Commission may by its order grant such application, in whole or in part, with such modification and upon such terms and conditions as the Commission may find necessary or appropriate, and may from time to time, after opportunity for hearing, and for good cause shown, make such supplemental order in the premises as it may find necessary or appropriate.

## (b) Free trade agreements

With respect to natural gas which is imported into the United States from a nation with which there is in effect a free trade agreement requiring national treatment for trade in natural gas, and with respect to liquefied natural gas—

- (1) the importation of such natural gas shall be treated as a "first sale" within the meaning of section 3301(21) of this title; and
- (2) the Commission shall not, on the basis of national origin, treat any such imported natural gas on an unjust, unreasonable, unduly discriminatory, or preferential basis.

## (c) Expedited application and approval process

For purposes of subsection (a) of this section, the importation of the natural gas referred to in subsection (b) of this section, or the exportation of natural gas to a nation with which there is in effect a free trade agreement requiring national treatment for trade in natural gas, shall be deemed to be consistent with the public interest, and applications for such importation or exportation shall be granted without modification or delay.

## (d) Construction with other laws

Except as specifically provided in this chapter, nothing in this chapter affects the rights of States under—

- (1) the Coastal Zone Management Act of 1972 (16 U.S.C. 1451 et seq.);
- (2) the Clean Air Act (42 U.S.C. 7401 et seq.); or
- (3) the Federal Water Pollution Control Act (33 U.S.C. 1251 et seq.).

## (e) LNG terminals

(1) The Commission shall have the exclusive authority to approve or deny an application for

the siting, construction, expansion, or operation of an LNG terminal. Except as specifically provided in this chapter, nothing in this chapter is intended to affect otherwise applicable law related to any Federal agency's authorities or responsibilities related to LNG terminals.

(2) Upon the filing of any application to site, construct, expand, or operate an LNG terminal, the Commission shall—

- (A) set the matter for hearing;
- (B) give reasonable notice of the hearing to all interested persons, including the State commission of the State in which the LNG terminal is located and, if not the same, the Governor-appointed State agency described in section 717b-1 of this title;
- (C) decide the matter in accordance with this subsection; and
- (D) issue or deny the appropriate order accordingly.

(3)(A) Except as provided in subparagraph (B), the Commission may approve an application described in paragraph (2), in whole or part, with such modifications and upon such terms and conditions as the Commission find necessary or appropriate.

(B) Before January 1, 2015, the Commission shall not—

- (i) deny an application solely on the basis that the applicant proposes to use the LNG terminal exclusively or partially for gas that the applicant or an affiliate of the applicant will supply to the facility; or
- (ii) condition an order on—

(I) a requirement that the LNG terminal offer service to customers other than the applicant, or any affiliate of the applicant, securing the order;

(II) any regulation of the rates, charges, terms, or conditions of service of the LNG terminal; or

(III) a requirement to file with the Commission schedules or contracts related to the rates, charges, terms, or conditions of service of the LNG terminal.

(C) Subparagraph (B) shall cease to have effect on January 1, 2030.

(4) An order issued for an LNG terminal that also offers service to customers on an open access basis shall not result in subsidization of expansion capacity by existing customers, degradation of service to existing customers, or undue discrimination against existing customers as to their terms or conditions of service at the facility, as all of those terms are defined by the Commission.

## (f) Military installations

(1) In this subsection, the term "military installation"—

(A) means a base, camp, post, range, station, yard, center, or homeport facility for any ship or other activity under the jurisdiction of the Department of Defense, including any leased facility, that is located within a State, the District of Columbia, or any territory of the United States; and

(B) does not include any facility used primarily for civil works, rivers and harbors

<sup>1</sup> So in original. Probably should be "finds".

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projects, or flood control projects, as determined by the Secretary of Defense.

(2) The Commission shall enter into a memorandum of understanding with the Secretary of Defense for the purpose of ensuring that the Commission coordinate and consult<sup>2</sup> with the Secretary of Defense on the siting, construction, expansion, or operation of liquefied natural gas facilities that may affect an active military installation.

(3) The Commission shall obtain the concurrence of the Secretary of Defense before authorizing the siting, construction, expansion, or operation of liquefied natural gas facilities affecting the training or activities of an active military installation.

(June 21, 1938, ch. 556, § 3, 52 Stat. 822; Pub. L. 102-486, title II, § 201, Oct. 24, 1992, 106 Stat. 2866; Pub. L. 109-58, title III, § 311(c), Aug. 8, 2005, 119 Stat. 685.)

#### REFERENCES IN TEXT

The Coastal Zone Management Act of 1972, referred to in subsec. (d)(1), is title III of Pub. L. 89-454 as added by Pub. L. 92-583, Oct. 27, 1972, 86 Stat. 1280, as amended, which is classified generally to chapter 33 (§ 1451 et seq.) of Title 16, Conservation. For complete classification of this Act to the Code, see Short Title note set out under section 1451 of Title 16 and Tables.

The Clean Air Act, referred to in subsec. (d)(2), is act July 14, 1955, ch. 360, 69 Stat. 322, as amended, which is classified generally to chapter 85 (§ 7401 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 7401 of Title 42 and Tables.

The Federal Water Pollution Control Act, referred to in subsec. (d)(3), is act June 30, 1948, ch. 758, as amended generally by Pub. L. 92-500, § 2, Oct. 18, 1972, 86 Stat. 818, which is classified generally to chapter 26 (§ 1251 et seq.) of Title 33, Navigation and Navigable Waters. For complete classification of this Act to the Code, see Short Title note set out under section 1251 of Title 33 and Tables.

#### AMENDMENTS

2005—Pub. L. 109-58, § 311(c)(1), inserted “; LNG terminals” after “natural gas” in section catchline.

Subsecs. (d) to (f). Pub. L. 109-58, § 311(c)(2), added subsecs. (d) to (f).

1992—Pub. L. 102-486 designated existing provisions as subsec. (a) and added subsecs. (b) and (c).

#### TRANSFER OF FUNCTIONS

Enforcement functions of Secretary or other official in Department of Energy and Commission, Commissioners, or other official in Federal Energy Regulatory Commission related to compliance with authorizations for importation of natural gas from Alberta as pre-deliveries of Alaskan gas issued under this section with respect to pre-construction, construction, and initial operation of transportation system for Canadian and Alaskan natural gas transferred to the Federal Inspector, Office of Federal Inspector for Alaska Natural Gas Transportation System, until first anniversary of date of initial operation of Alaska Natural Gas Transportation System, see Reorg. Plan No. 1 of 1979, §§ 102(d), 203(a), 44 F.R. 39663, 39666, 93 Stat. 1373, 1376, effective July 1, 1979, set out under section 719e of this title. Office of Federal Inspector for the Alaska Natural Gas Transportation System abolished and functions and authority vested in Inspector transferred to Secretary of Energy by section 3012(b) of Pub. L. 102-486, set out as

<sup>2</sup>So in original. Probably should be “coordinates and consults”.

an Abolition of Office of Federal Inspector note under section 719e of this title. Functions and authority vested in Secretary of Energy subsequently transferred to Federal Coordinator for Alaska Natural Gas Transportation Projects by section 720a(f) of this title.

#### DELEGATION OF FUNCTIONS

Functions of President respecting certain facilities constructed and maintained on United States borders delegated to Secretary of State, see Ex. Ord. No. 11423, Aug. 16, 1963, 33 F.R. 11741, set out as a note under section 301 of Title 3, The President.

Ex. ORD. NO. 10485. PERFORMANCE OF FUNCTIONS RESPECTING ELECTRIC POWER AND NATURAL GAS FACILITIES LOCATED ON UNITED STATES BORDERS

Ex. Ord. No. 10485, Sept. 3, 1953, 18 F.R. 5397, as amended by Ex. Ord. No. 12038, Feb. 3, 1978, 43 F.R. 4957, provided:

SECTION 1. (a) The Secretary of Energy is hereby designated and empowered to perform the following-described functions:

(1) To receive all applications for permits for the construction, operation, maintenance, or connection, at the borders of the United States, of facilities for the transmission of electric energy between the United States and a foreign country.

(2) To receive all applications for permits for the construction, operation, maintenance, or connection, at the borders of the United States, of facilities for the exportation or importation of natural gas to or from a foreign country.

(3) Upon finding the issuance of the permit to be consistent with the public interest, and, after obtaining the favorable recommendations of the Secretary of State and the Secretary of Defense thereon, to issue to the applicant, as appropriate, a permit for such construction, operation, maintenance, or connection. The Secretary of Energy shall have the power to attach to the issuance of the permit and to the exercise of the rights granted thereunder such conditions as the public interest may in its judgment require.

(b) In any case wherein the Secretary of Energy, the Secretary of State, and the Secretary of Defense cannot agree as to whether or not a permit should be issued, the Secretary of Energy shall submit to the President for approval or disapproval the application for a permit with the respective views of the Secretary of Energy, the Secretary of State and the Secretary of Defense.

SEC. 2. [Deleted.]

SEC. 3. The Secretary of Energy is authorized to issue such rules and regulations, and to prescribe such procedures, as it may from time to time deem necessary or desirable for the exercise of the authority delegated to it by this order.

SEC. 4. All Presidential Permits heretofore issued pursuant to Executive Order No. 8202 of July 13, 1939, and in force at the time of the issuance of this order, and all permits issued hereunder, shall remain in full force and effect until modified or revoked by the President or by the Secretary of Energy.

SEC. 5. Executive Order No. 8202 of July 13, 1939, is hereby revoked.

#### § 717b-1. State and local safety considerations

##### (a) Promulgation of regulations.

The Commission shall promulgate regulations on the National Environmental Policy Act of 1969 (42 U.S.C. 4321 et seq.) pre-filing process within 60 days after August 8, 2005. An applicant shall comply with ~~pre-filing~~ process required under the National Environmental Policy Act of 1969 prior to filing an application with the Commission. The regulations shall require that the pre-filing process commence at least 6 months prior to the filing of an application for author-

ization to construct an LNG terminal and encourage applicants to cooperate with State and local officials.

**(b) State consultation**

The Governor of a State in which an LNG terminal is proposed to be located shall designate the appropriate State agency for the purposes of consulting with the Commission regarding an application under section 717b of this title. The Commission shall consult with such State agency regarding State and local safety considerations prior to issuing an order pursuant to section 717b of this title. For the purposes of this section, State and local safety considerations include—

- (1) the kind and use of the facility;
- (2) the existing and projected population and demographic characteristics of the location;
- (3) the existing and proposed land use near the location;
- (4) the natural and physical aspects of the location;
- (5) the emergency response capabilities near the facility location; and
- (6) the need to encourage remote siting.

**(c) Advisory report**

The State agency may furnish an advisory report on State and local safety considerations to the Commission with respect to an application no later than 30 days after the application was filed with the Commission. Before issuing an order authorizing an applicant to site, construct, expand, or operate an LNG terminal, the Commission shall review and respond specifically to the issues raised by the State agency described in subsection (b) of this section in the advisory report. This subsection shall apply to any application filed after August 8, 2005. A State agency has 30 days after August 8, 2005 to file an advisory report related to any applications pending at the Commission as of August 8, 2005.

**(d) Inspections**

The State commission of the State in which an LNG terminal is located may, after the terminal is operational, conduct safety inspections in conformance with Federal regulations and guidelines with respect to the LNG terminal upon written notice to the Commission. The State commission may notify the Commission of any alleged safety violations. The Commission shall transmit information regarding such allegations to the appropriate Federal agency, which shall take appropriate action and notify the State commission.

**(e) Emergency Response Plan**

(1) In any order authorizing an LNG terminal the Commission shall require the LNG terminal operator to develop an Emergency Response Plan. The Emergency Response Plan shall be prepared in consultation with the United States Coast Guard and State and local agencies and be approved by the Commission prior to any final approval to begin construction. The Plan shall include a cost-sharing plan.

(2) A cost-sharing plan developed under paragraph (1) shall include a description of any direct cost reimbursements that the applicant

agrees to provide to any State and local agencies with responsibility for security and safety—

- (A) at the LNG terminal; and
- (B) in proximity to vessels that serve the facility.

(June 21, 1938, ch. 555, § 3A, as added Pub. L. 109-58, title III, § 311(d), Aug. 8, 2005, 119 Stat. 687.)

REFERENCES IN TEXT

The National Environmental Policy Act of 1969, referred to in subsec. (a), is Pub. L. 91-190, Jan. 1, 1970, 83 Stat. 852, as amended, which is classified generally to chapter 55 (§ 4321 et seq.) of Title 42, The Public Health and Welfare. For complete classification of this Act to the Code, see Short Title note set out under section 4321 of Title 42 and Tables.

**§ 717c. Rates and charges**

**(a) Just and reasonable rates and charges**

All rates and charges made, demanded, or received by any natural-gas company for or in connection with the transportation or sale of natural gas subject to the jurisdiction of the Commission, and all rules and regulations affecting or pertaining to such rates or charges, shall be just and reasonable, and any such rate or charge that is not just and reasonable is declared to be unlawful.

**(b) Undue preferences and unreasonable rates and charges prohibited**

No natural-gas company shall, with respect to any transportation or sale of natural gas subject to the jurisdiction of the Commission, (1) make or grant any undue preference or advantage to any person or subject any person to any undue prejudice or disadvantage, or (2) maintain any unreasonable difference in rates, charges, service, facilities, or in any other respect, either as between localities or as between classes of service.

**(c) Filing of rates and charges with Commission; public inspection of schedules**

Under such rules and regulations as the Commission may prescribe, every natural-gas company shall file with the Commission, within such time (not less than sixty days from June 21, 1938) and in such form as the Commission may designate, and shall keep open in convenient form and place for public inspection, schedules showing all rates and charges for any transportation or sale subject to the jurisdiction of the Commission, and the classifications, practices, and regulations affecting such rates and charges, together with all contracts which in any manner affect or relate to such rates, charges, classifications, and services.

**(d) Changes in rates and charges; notice to Commission**

Unless the Commission otherwise orders, no change shall be made by any natural-gas company in any such rate, charge, classification, or service, or in any rule, regulation, or contract relating thereto, except after thirty days' notice to the Commission and to the public. Such notice shall be given by filing with the Commission and keeping open for public inspection new schedules stating plainly the change or changes to be made in the schedule or schedules then in

## §717. 天然气公司的管理

### (a) 公共利益的必要性

根据联邦贸易委员会根据 S.Res.83 (Seventies Congress, first session)的报告以及其他基于国会授权的报告,宣布面向公众的终端天然气销售和运输关系到公共利益,对州际和international的天然气运输和销售的联邦法规对于保障公共利益不可或缺。

## §717b. 天然气的进出口; 天然气接收站

### (a) 强制授权令

自 1938 年 6 月 21 日始,无委员会批准,任何人不得从事美国与外国天然气的进出口。委员会应就申请作出批准决定,除非在给予申请人参与听证会机会后认为提议的进出口事项有悖公共利益。委员会可以通过授权令全部或部分授权批准;可以在委员会认为必要和合适的情形下作出调整;可以在委员会认为必要和合适的情形和给予申请人参与听证会机会的情况下,基于出现的正当理由,不止一次地作出补充命令。

### (e) 液态天然气 (LNG) 接收站 (Terminal)

委员会排外地享有批准或否决天然气接收站的选址、建设、扩建或运营等事项的申请的权利。出本章明确规定外,本章内容不影响联邦机构关于液态天然接收站相关的权责的法律适用。

## §717b-1 各州和当地的的安全考虑

### (a) 规定的颁布

委员会应当在 2005 年 8 月 8 日后的 60 天内在《1969 年国家环境政策法令》(42 U.S.C. 4321 et seq.) 中的提出申请阶段颁布规定。

## §717c. 费率和费用

### (a) 公正合理的费率和费用

任何天然气公司制定的和接受的与天然气运输和销售相关的费率和费用都在委员会的管辖范围内。且任何影响或与这些费率和费用有关的规定都应是公正合理的,任何有悖公正合理的费率和费用都应被宣布违法。

### (b) 不当优惠以及不合理费率和费用的禁止

在委员会关于天然气运输和销售的管辖范围内,任何天然气公司不得:

(9)

从美国能源监督管理委员会看美国能源管理体制





# 中国电力企业联合会

## CHINA ELECTRICITY COUNCIL






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## 从美国能源监管委员会看美国能源管理体制

时间: [2012-05-07] 信息来源: 发展改革委

### 一、美国实行政监分离的能源管理体制

1、美国能源部(DOE)是美国联邦政府的能源主管部门。主要负责制定和实施国家综合能源战略和政策。具体职责包括:收集、分析和研究能源信息,提出能源政策方案和制定能源发展与能源安全战略,研究开发安全、环保和有竞争力的能源新产品,管理核武器、核设施及消除核污染,负责石油战略储备和石油天然气进出口,对油气资源开发、储运、油品加工、环境治理等方面作监管分析、经济分析和市场分析等。该部下设14个职能部门,约有1万多名政府雇员。除能源部外,美国联邦政府内政部下属的矿产管理局、联邦环保署、劳工部及运输部等其他政府部门也有部分油气资源管理的职责。

2、联邦能源监管委员会(FERC)是一个内设于美国能源部的独立监管机构。FERC所有的决定可由联邦法院审议,而不是由美国总统和国会审议。FERC实行自筹自支,通过收取其所监管的企业上缴年费来支付其运行成本。

委员会主席由总统提名,国会批准,任期5年。委员会共有5名委员,下设6个专业监管办公室,总计有各类专业人员1200名左右。委员会的主要职责是负责依法制定联邦政府职权范围内的能源监管政策及实施监管,具体包括监管跨州的电力销售、批发电价、水电建设许可证、天然气定价和石油管道运输费。还负责批准和许可液化天然气接收站、跨州的天然气管道和非联邦的水电项目。

为了加强和规范能源监管工作,美国建立了较为完备的能源监管法律体系。早在20世纪30年代,美国就制定了《天然气法》,此后又陆续制定了《菲利普斯决议》、《天然气政策法》等法律法规。此外,美国还有与能源监管相关的反垄断法律法规,如《谢尔曼反托拉斯法》、《克雷顿法》、《联邦贸易委员会法》等。

### 二、美国能源监管委员会的历史沿革

FERC的前身是成立于1920年的联邦电力委员会(FPC),主要职责是协调联邦水利开发。

1935年,FPC被改组为一个独立的监管机构,负责监管水电和跨州的电力。

1938年通过的《天然气法案》赋予FPC管理天然气管道和天然气批发业务的权力。

1942年，FPC的职能扩大到发放天然气设施建设许可证。

1954年，最高法院决定，FPC的职能扩展到跨州贸易中的所有天然气井口销售。

1977年，众议院通过了《能源部组织结构法案》，将各类与能源有关的机构并入能源部，以应对能源危机。同时，众议院将FPC更名为FERC，并保留了其独立的监管地位。该法案还将监管跨州石油管道的职责从州际商业委员会转给了FERC，但是，FERC失去了管辖天然气和电力进出口的权力。

1978年，FERC被授权协调各州内和跨州市场的天然气井口销售。FERC还负责加强新的热电联产项目和《1978年公用事业监管政策法案》规定的小型发电项目。

1983年，众议院取消了对天然气井口价格的监管。同时，FERC承担了加强天然气和电力行业竞争的工作。

《2005年能源政策法案》授权FERC对主干传输系统实施强制的可靠性标准，并对操控电力和天然气市场的实体处以罚款。FERC的职能还包括：

监管用于跨州贸易的天然气的传输和销售；监管跨州贸易中的管道石油的运输；监管跨州贸易中的电力传输和批发；私营、市和州的水电项目的许可和核查；批准跨州天然气管道和储备设施的选址和废弃，保证LNG接收站的安全运行和可靠；确保跨州的高压输电系统可靠性；监控和调查能源市场；对于违反FERC能源法规的能源实体和个人处以民事惩罚；监督与天然气和水电项目有关的环境事务以及重要的电力政策倡议；管理受监管公司的会计、财务报告和行为。

### 三、联邦政府和州政府在能源监管方面的分工

美国的能源监管权分属于联邦政府与州政府，它们各自在法律规定的范围内行使职权。FERC和各州公用事业监管委员会(Public Utility Commission, PUC)通过市场准入监管和价格监管、受理业务申请和处理举报投诉、行使行政执法和行政处罚权力等监管手段，实施对资源、产业、市场的有效监管。

以石油天然气运输管道管理为例，跨国和跨州石油天然气运输管道的管理工作，如对国际和州际大中型管道建设及运营企业的经济、技术、环保能力的审查，对跨州管道建设地点的选择和放弃运营后的设施清除的审查和监督，对跨州管网运输公司制定的运输服务质量、数量标准和服务费率的审查和监督等，由FERC承担。完全位于一州境内的油气运输管道管理工作则由州政府负责。

此外，以下事务也主要由各州PUC负责：监管向消费者零售的电力和天然气销售；批准发电、输配电项目的实体建设；不包括水电站和一些位于“国家电力传输走廊”的电力传输项目；监管市政电力系统、田纳西流域管理委员会等联邦电力营销机构的行为，大多数的农村电力合作社；发放州水质证书；监督石油管道的建设；石油设施的退役；石油企业的并购；穿越或位于外大陆架的管道安全或管道运输；监管地方天然气配送管道；开发和运营天然气车辆等。

### 四、FERC实施监管的主要内容和手段

FERC主要拥有以下权力：市场准入审批，价格监管，受理业务申请，受理举报投诉，行使行政执法与行政处罚等。此外，FERC还负责就监管事务进行听证和争议处理等。

1、市场准入。如对石油市场的准入，监管内容包括从业资格的认证审定，组织油气资源勘探、开发的招标和许可证发放，对矿权使用和油气资源的合理开发和利用实施监督管理，对作为矿区使用费征收依据的油气产量水平进行评估等。

2、价格监管。主要监管管道输油公司的运营和费率、管道服务和开放；监控天然气管道输送价格，制定费率或价格公式，提出最高限制或最低限价等。

3、受理业务申请。联邦能源监管委员会和各州公用事业监管委员会对能源市场的监管主要是通过受理业务申请和处理举报投诉这两种形式实现的。企业要办理业务许可事项，如更改电力价格、天然气价格或者服务条款，要求监管机构对纠纷进行裁决，或者消费者要求相关的公司进行赔偿等事项，都需要向监管机构提交文字申请材料。对重要公共设施和重大项目实行监管，包括审批长距离油气管道、液化天然气接收站的建设和运行，决定海上石油设施的建设和停用，监管长距离油气管道的运营等，对生产者之间、生产者与消费者之间发生的纠纷进行调解和仲裁。

4、受理举报投诉。主要有两种方式：热线电话和书面举报投诉。对电网接入、互联纠纷、供电服务质量、电费账单等的投诉举报案件，90%以上通过非正式的程序进行解决。如果非正式协调不能解决，则进入监管机构的正式程序，通常由监管机构的行政法官进行听证和裁决，直至最终上诉到法院判决。

5、行政执法与处罚。联邦能源监管委员会和各州公用事业监管委员会，除拥有市场准入的审批权和定价权以外，还拥有强大的执法队伍和行政处罚权力。根据2005年新颁布的《能源政策法》，联邦能源监管委员会可以对每件市场违规案件处以每天100万美元的罚款，对恶意操纵市场的企业负责人给予处罚。

#### 相关链接：

[能源领域体制改革意见已起草完毕 建议设能源部](#)

[新能源与气象服务](#)

[气象与能源：联手防灾的探索](#)

[建立健全我国能源预测预警体系](#)

[我国提升国际能源装备技术标准话语权](#)

[《科技日报》：《中国电力与能源》大能源观奠基之作字号](#)

[《新华网》：刘振亚《中国电力与能源》一书近日正式出版](#)

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美国联邦政府向 WTO 的补贴通报



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**Committee on Subsidies and Countervailing Measures**

Original: English

**SUBSIDIES**

NEW AND FULL NOTIFICATION PURSUANT TO ARTICLE XVI:1 OF THE  
GATT 1994 AND ARTICLE 25 OF THE AGREEMENT ON  
SUBSIDIES AND COUNTERVAILING MEASURES

UNITED STATES

The following notification, dated 2 November 2015, is being circulated at the request of the Delegation of the United States.

Enclosed please find the new and full notification from the United States, pursuant to Article XVI:1 of the GATT 1994 and Article 25 of the Agreement on Subsidies and Countervailing Measures for the 2013 and 2014 fiscal years (1 October 2012 through 30 September 2014). Information on programs granted or maintained at sub-federal levels in the United States is included in Attachment 1.

As noted in previous notifications from the United States, insofar as the notification obligation is a transparency-oriented provision that, pursuant to Article 25.7 of the Subsidies Agreement, carries no legal weight as to the actual identification or measurement of a subsidy, its status as an actionable subsidy, or its trade effects, the United States has included certain activities in this notification which arguably are not (or are not always) "specific subsidies" within the meaning of the Agreement.

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### 1.3.3 Capital Gains Treatment of Certain Agricultural Income

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To ensure that when farmland is sold, any immature, unharvested crops growing on the land are treated for tax purposes as part of the land and not as personal property ready for sale to customers.

3. Background and authority

Section 1231 of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Certain agricultural income, which would normally be taxed as ordinary income, such as receipts from the sale of unharvested crops sold together with farmland, can be treated as capital gains. Income tax rates for individuals on ordinary income ranged from 10 percent to 35 percent in 2009 and 2010. For individual taxpayers, long-term capital gains are taxed separately from other income at a maximum rate of 15 percent.

6. Amount

The revenue loss was \$920 million in fiscal year 2013 and \$1020 million in fiscal year 2014.

7. Duration

Indefinite; this has been a permanent provision since at least 1954.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

## 2 ENERGY & FUELS (ENERGY DEVELOPMENT, STORAGE AND TRANSPORTATION & OTHER RELATED SECTORS)

### 2.1 Energy Supply – Renewable Energy Resources

可再生能源供应

1. Periods covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To lead the national effort to develop renewable energy technologies, to accelerate acceptance and use of renewable energy technologies and to improve the United States' overall economic, energy security, and environmental health through the development of clean, competitive power technologies.

3. Background and authority

This program is administered by Department of Energy's (DOE) Office of Energy Efficiency and Renewable Energy (EERE). Legislative authority derives from:

- P.L. 93-409, "Solar Heating and Cooling Demonstration Act of 1974"
- P.L. 93-410, "Geothermal Energy Research, Development and Demonstration Act of 1974"
- P.L. 94-163, "Energy Policy and Conservation Act" (EPCA) (1975)
- P.L. 94-385, "Energy Conservation and Product Act" (ECPA) (1976)
- P.L. 95-91, "Department of Energy Organization Act" (1977)
- P.L. 95-590, "Solar Photovoltaic Energy Research, Development, and Demonstration Act of 1978"
- P.L. 95-618, "Energy Tax Act of 1978"
- P.L. 95-619, "National Energy Conservation Policy Act" (NECPA) (1978)
- P.L. 95-620, "Power plant and Industrial Fuel Use Act of 1978"
- P.L. 100-12, "National Appliance Energy Conservation Act of 1987"
- P.L. 100-615, "Federal Energy Management Improvement Act of 1988"
- P.L. 101-218, "Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989"
- P.L. 101-549, "Clean Air Act Amendments of 1990"
- P.L. 101-575, "Solar, Wind, Waste, and Geothermal Power Production Incentives Act of 1990"
- P.L. 102-486, "Energy Policy Act of 1992"
- P.L. 104-271, "Hydrogen Future Act of 1996"
- P.L. 106-224, "Biomass Research and Development Act of 2000"
- P.L. 109-58, "Energy Policy Act of 2005"
- P.L. 110-140, "Energy Independence and Security Act of 2007"
- P.L. 110-234, "The Food, Conservation, and Energy Act of 2008"

4. Form

Grants, cooperative agreements, cooperative research and development agreements (CRADAs)<sup>2</sup> and other forms of collaboration accomplished through consortium-based activities between government laboratories and private industry.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

---

<sup>2</sup> The term "CRADA" has a specific meaning as a result of legislation and regulations developed to implement a variety of U.S. technology promotion and commercialization programs. Generally, however, a CRADA is a negotiated, contractual agreement between a federal agency or agency laboratory and a private sector partner or partners (including universities and independent research institutions) in which the parties agree on the designation of personnel, facilities, equipment and other resources to a collaborative R&D activity, as well as to the disposition of any intellectual property which the R&D yields. A CRADA is just one of several legal instruments or mechanisms through which government agencies work in partnership with business and academia in pursuit of shared or complementary R&D objectives. Examples of other such instruments are "cooperative agreements", contracts and grants.



6. Amount

Fiscal years 2013 and 2014 annual appropriations (approximate dollars in millions) were as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<b>Hydrogen &amp; Fuel Cell Technologies</b>	95.8	92.9
<b>Bioenergy Technologies (formerly Biomass &amp; Biorefinery Systems R&amp;D)</b>	185.2	232.3
<b>Solar Energy</b>	269.1	247.1
<b>Wind Energy</b>	86.1	58.6
<b>Geothermal Technologies</b>	35.0	45.8
<b>Water Power</b>	54.7	58.6

7. Duration

The renewable energy resources programs are not subject to any fixed completion date. Their continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

**2.2 Energy Conservation Programs – Transportation Sector**1. Periods covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To develop more energy-efficient and environmentally friendly highway transportation technologies (for both cars and trucks) that meet or exceed performance expectations and environmental requirements and that will enable the United States to use significantly less petroleum and reduce greenhouse gas emissions.

3. Background and authority

This program is administered by DOE's Office of Energy Efficiency and Renewable Energy Vehicle Technologies Office (EERE-VTO). Legislative authority derives from:

P.L. 95-91, "U.S. Department of Energy Organization Act" (1977)

P.L. 102-486, "Energy Policy Act of 1992"

P.L. 109-58, "Energy Policy Act of 2005"

P.L. 110-140, "Energy Independence and Security Act of 2007"

4. Form

Assistance under the program is provided through grants, cooperative agreements, CRADAs and other forms of collaboration accomplished through consortium-based activities between government laboratories and private industry.

5. To whom and how assistance is provided

Participation in the program is determined through various competitive procedures, which are open to all eligible private parties.

6. Amount

Fiscal years 2013 and 2014 annual appropriations (approximate dollars in millions) are as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<i>Total, Vehicle Technologies Office</i>	303.2	289.7
<b><i>Applicable Vehicle Technologies Sub-Programs</i></b>		
Batteries and Electric Drive Technology	111.7	108.9
Vehicle Systems (formerly Vehicle and Systems Simulation & Testing)	44.8	43.5
Advanced Combustion Engine R&D	55.0	50.0
Materials Technology	40.3	38.1
Fuels and Lubricant Technologies	17.0	16.0
Outreach, Deployment and Analysis	34.4	31.2
NREL Site-Wide Facility Support	0	2.0

7. Duration

The Vehicle Technologies Office is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

**2.3 Energy Conservation Programs - Building Technologies Office**1. Periods covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

The mission of the Building Technologies Office (BTO) is to develop technologies, techniques, and tools for making residential and commercial buildings more energy efficient, productive, and affordable.

3. Background and authority

Legislative authority derives from:

- P.L. 94-163, "Energy Policy and Conservation Act" (EPCA) (1975)
- P.L. 94-385, "Energy Conservation and Production Act" (EPCA) (1976)
- P.L. 95-91, "Department of Energy Organization Act" (1977)
- P.L. 95-619, "National Energy Conservation Policy Act" (NECPA) (1978)
- P.L. 95-620, "Power Plant and Industrial Fuel Use Act of 1978"
- P.L. 96-294, "Energy Security Act" (1980)
- P.L. 100-12, "National Appliance Energy Conservation Act of 1987"
- P.L. 100-357, National Appliance Energy Conservation Amendments of 1988"
- P.L. 100-615, "Federal Energy Management Improvement Act of 1988"
- P.L. 102-486, "Energy Policy Act of 1992"

P.L. 109-58, "Energy Policy Act of 2005"

P.L. 110-140, "Energy Independence and Security Act of 2007"

4. Form

Assistance under the programs is provided through grants, cooperative agreements, CRADAs and other forms of collaboration accomplished through consortium-based activities between government laboratories and private industry.

5. To whom and how assistance is provided

Participation in the programs is determined through various competitive procedures, which are open to all eligible parties.

6. Amount

Fiscal years 2013 and 2014 annual appropriations (approximate dollars in millions) are as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<i>Total, Building Technologies Office</i>	204.6	177.9
<b><i>Applicable Sub-programs</i></b>		
Emerging Technologies	58.6	55.9
Commercial Buildings Integration	34.0	30.8
PSU Consortium for Building Energy Innovation	22.8	10.0
Residential Buildings Integration	27.7	24.4
Equipment and Building Standards	61.5	55.8
NREL Site-Wide Facility Support	0	1.0

7. Duration

The program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

**2.4 Energy Conservation – Advanced Manufacturing**

1. Periods covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

The Advanced Manufacturing Office's (AMO) goal is to research, develop, and demonstrate at a convincing scale new energy-efficient manufacturing processes and materials technologies to reduce the energy intensity and life-cycle energy consumption of manufactured products and promote a corporate culture of continuous improvement in energy efficiency among existing facilities and manufacturers.

### 3. Background and authority

These programs are administered by the Department of Energy, Office of Energy Efficiency and Renewable Energy, Office of Industrial Technologies (OIT). Legislative authority derives from:

- P.L. 94-163, "Energy Policy and Conservation Act" (EPCA) (1975)
- P.L. 94-385, "Energy Conservation and Production Act" (ECPA) (1976)
- P.L. 95-91, "Department of Energy Organization Act" (1977)
- P.L. 95-619, "National Energy Conservation Policy Act" (NECPA) (1978)
- P.L. 95-620, "Power Plants and Industrial Fuel Use Act of 1978"
- P.L. 96-294, "Energy Security Act" (1980)
- P.L. 101-218, "Renewable Energy and Energy Efficiency Technology Competitiveness Act of 1989"
- P.L. 102-486, "Energy Policy Act of 1992"
- P.L. 109-58, "Energy Policy Act of 2005"
- P.L. 110-140, "Energy Independence and Security Act of 2007"
- P.L. 112-210, "American Energy Manufacturing Technical Corrections Act" (2012)

### 4. Form

Assistance under the programs is provided through grants, cooperative agreements, CRADAs and other forms of collaboration accomplished through consortium-based activities between government laboratories and private industry.

### 5. To whom and how assistance is provided

Participation in the programs is determined through various competitive procedures, which are open to all eligible private parties.

### 6. Amount

Fiscal years 2013 and 2014 annual appropriations (approximate dollars in millions) are as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<i>Total, Advanced Manufacturing</i>	<i>114.3</i>	<i>180.5</i>
<b><i>Applicable Sub-programs</i></b>		
Next Generation Manufacturing R&D Projects	41.7	77.0
Advanced Manufacturing R&D Facilities	55.0	81.5
Industrial Technical Assistance	17.5	22.0

### 7. Duration

The program is not subject to any fixed completion date. Its continuation is contingent upon ongoing annual appropriations and authorizations by Congress.

### 8. Trade Effects

In light of the scope and nature of the R&D activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

## 2.5 Fossil Energy Research and Development

石油能源研究开发

### 1. Periods covered by the notification

The period covered is fiscal years 2013 and 2014.

### 2. Policy objective and/or purpose

The program's goal is to create public benefits by enhancing U.S. economic, environmental, and energy security. The program carries out three types of activities: (1) managing and performing energy-related research that reduces market barriers to reliable, efficient and environmentally-sound production and use of fossil fuels for domestic consumption and power generation and conversion to other fuels such as hydrogen; (2) partnering with industry and others to advance clean and efficient fossil energy technologies toward commercialization in the U.S. and international markets; and (3) supporting the development of information and policy options that benefit the public by ensuring access to adequate supplies of affordable and clean energy.

### 3. Background and authority

The program is administered by the DOE Office of Fossil Energy. Legislative authority for the program derives from the Department of Energy Organization Act (1977), P.L. 95-91; 21<sup>st</sup> Century Nanotechnology Research and Development Act (2003), P.L. 108-153; Energy Policy Act of 2005, P.L. 109-58; America COMPETES Act of 2007, P.L. 110-69; Energy Independence and Security Act of 2007, P.L. 110-140; and America COMPETES Act of 2010, P.L. 111-358.

### 4. Form, to whom and how assistance is provided

To ensure that federally funded research and development technologies and analyses are relevant to market and public needs, and transferred to commercial applications, the Office of Fossil Energy participates in joint partnerships with industry utilizing mechanisms such as cost-shared contracts and CRADAs.

### 5. Amount

Fiscal years 2013 and 2014 Appropriations (approximate dollars in millions) are as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<i>Total, Fossil Energy Research and Development</i>	498.7	570.4
<b>Applicable Programs</b>		
<b>Coal</b>	341.9	392.2
<b>Natural Gas Technologies</b>	13.9	20.6
<b>Unconventional Fossil Energy Technologies from Petroleum - Oil Technology</b>	4.6	15.0
<b>Plant and Equipment (e.g., maintenance costs)</b>	16.0	16.0
<b>Fossil Energy Environment Restoration</b>	7.5	5.9

### 6. Duration

While it is not subject to any fixed completion date, the program's continuation is contingent upon ongoing annual appropriations by the Congress.

### 7. Trade effects

In light of the scope and nature of the activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

**2.6 Title 17 Innovative Technology Loan Guarantee Program**

创新技术贷款担保项目

**1. Periods covered by the notification**

The period covered is fiscal years 2013 and 2014.

**2. Policy objective and/or purpose**

To further the President's advanced energy initiative by encouraging early commercial use of new or significantly improved technologies in energy projects. Projects supported by loan guarantees will help fulfil the Administration's goals of increasing affordable, reliable, secure, and clean sources of energy for the United States.

**3. Background and authority**

The 1703 Loan Guarantee Program is authorized under Title XVII of the Energy Policy Act of 2005 (Pub L. 109-58). The 1705 Loan Guarantee Program is authorized under Title XVII of the Energy Policy Act of 2005 (Pub L. 109-58), as amended by Section 406 of the American Recovery and Reinvestment Act of 2009 (P.L. 111-5). See the statutes codified at 42 USC §§ 16511-16516.

**4. Form**

Loan guarantees.

**5. To whom and how assistance is provided**

Section 1703 of Title XVII of the Energy Policy Act of 2005 (as amended, the "Act") authorizes DOE to provide loan guarantees for renewable energy systems, advanced nuclear facilities, advanced fossil technologies, efficient end use energy technologies, and other specified types of projects that use advanced technologies in commercial-scale projects that avoid, reduce, or sequester air pollutants or anthropogenic emissions of greenhouse gases. Section 406 of the American Recovery and Reinvestment Act of 2009, P.L. 111-5, amended Title XVII of the Act to add Section 1705, a temporary program for the rapid deployment of renewable energy, electric power transmission and leading edge biofuel projects.

**6. Amount**

Fiscal years 2013 and 2014 Appropriations (approximate dollars in millions) are as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<b>Title 17 Innovative Technology Loan Guarantee Program</b>		
Administrative Operations	36.1	42.0
Offsetting Receipts	-36.1	-22.0
<b>Total, Title 17 Innovative Technology Loan Guarantee Program</b>	0	20.0

Under published regulations for Section 1703, DOE may issue guarantees for up to 100 per cent of the amount of a loan, subject to the Act's limitation that DOE may not guarantee a debt instrument for more than 80 per cent of the total cost of an eligible project. By policy, certain of the guarantees issued under Section 1705 cover only 80% of the amount of the loan. Under Section 1702 of the Act, as amended, the "credit subsidy cost" (a United States government accounting concept) of a guaranteed loan may be paid with a combination of appropriated funds (if available) and borrower payments. The "credit subsidy costs" of all other Section 1703 loan guarantees are expected to be paid by the borrowers. The "credit subsidy costs" (as of closing) of all loan guarantees issued under the Section 1705 temporary program were paid with appropriated funds.

7. Duration

There is no deadline under Section 1703.

8. Trade Effects

Given that this is a relatively new program and in light of the activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

**2.7 Advanced Technology Vehicles Manufacturing Loan Program (ATVM)**1. Periods covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

The ATVM loan program provides loans to automobile and automobile parts manufacturers for the cost of reequipping, expanding, or establishing manufacturing facilities in the United States to produce advanced technology vehicles or qualified components, and for associated engineering integration costs.

3. Background and authority

The ATVM loan program was established by Section 136 of the Energy Independence and Security Act of 2007 (Pub L. 110-140). See the statute codified at 42 USC §17013.

4. Form

Direct loans

5. To whom and how assistance is provided

Section 136 of the Energy Independence and Security Act of 2007 established an incentive program – the Advanced Technology Vehicles Manufacturing Loan Program – consisting of direct loans to support the development of advanced technology vehicles and associated components in the United States. The ATVM loan program supports the President's goal to create green jobs in the automotive and component manufacturing industries and will help ensure that new advanced technology vehicles (ATVs) meet a higher standard (125 per cent of the 2005 base year CAFE fuel efficiency standards) than similarly classed conventional technology vehicles. In fiscal year 2010, Section 136 was amended to include ultra-efficient vehicles within the definition of advanced technology vehicles (Pub L. 111-85).

6. Amount

Fiscal years 2013 and 2014 Appropriations (approximate dollars in millions) are as follows:

	<u>FY 2013</u>	<u>FY 2014</u>
<b>Advanced Technology Vehicles Manufacturing Loan Program</b>	5.7	6.0

7. Duration

No specified sunset date.

8. Trade Effects

Given that this is a relatively new program and in light of the activities being assisted, it is not possible to determine what, if any, trade effects may ever result from this program.

**3 OTHER ENERGY AND FUELS<sup>3</sup>****3.1 Expensing of Exploration and Development (E&D) Costs for Oil, Gas and other Fuels**1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the development of domestic oil, natural gas and coal resources.

3. Background and authority

In the case of successful investments in domestic oil and gas wells, intangible drilling costs, such as wages, the costs of using machinery for grading and drilling and the costs of unsalvageable materials used in constructing wells, may be expensed for tax purposes rather than amortized over the productive life of the property. Integrated oil companies may currently deduct only 70 percent of such costs and amortize the remaining 30 percent over five years. The same rule applies to the exploration and development costs of surface stripping and the construction of shafts and tunnels for other fuel minerals. The expensing provision is authorized under sections 263(c), 291, 616-617, 57(2), and 1254 of the Internal Revenue Code of 1986. The expensing of intangible drilling costs was originally established in a 1916 Treasury regulation with the rationale that such costs were ordinary operating expenses. Limitations on expensing for integrated oil companies were applied in 1976 and later years.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Fuel mineral producers are permitted accelerated deductions from taxable income.

6. Amount

The revenue loss was \$550 million in fiscal year 2013 and \$240 million in fiscal year 2014.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.2 Excess of percentage over Cost Depletion for Oil, Gas and Other Fuels**1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

<sup>3</sup> The programmes in this section are tax-related, authorized under the US Internal Revenue Code.



2. Policy objective and/or purpose

To stimulate the supply of oil and gas, compensate producers for the high risks of prospecting, and relieve the tax burdens of small-scale producers.

3. Background and authority

Independent (i.e., non-integrated) oil and gas producers and other fuel mineral producers and royalty owners are generally required to take the higher of percentage depletion deductions or cost depletion on limited quantities of output for tax purposes. Under cost depletion, outlays are deducted over the productive life of the property based on the fraction of the resource extracted. Under percentage depletion taxpayers deduct a percentage of gross income from mineral production at rates of 15 percent for oil, gas and oil shale, and 10 percent for coal. The deduction is limited to 50 percent of net income from the property, except for oil and gas where the deduction can be 100 percent of net property income. For domestic production from marginal wells, the 100 percent of net income limitation has been suspended for taxable years before 1 January 2012. Additionally, the percentage depletion deduction for all oil and gas properties may not exceed 65 percent of the taxpayer's overall income and is limited to 365,000 barrels per year per taxpayer. Production from geothermal deposits is eligible for percentage depletion up to 65 percent of net income, but with no limit on output and no limitation with respect to qualified producers. Unlike depreciation or cost depletion, percentage depletion deductions can exceed the cost of the investment.

Percentage depletion is authorized under sections 611-613, 613A, and 291 of the Code. Percentage depletion for oil and gas goes back to 1918 or before and was extended to coal and most other minerals in 1932. The Tax Reduction Act of 1975 eliminated the percentage depletion allowance for major oil and gas companies and reduced the rate for independents to 15 percent for 1984 and beyond.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Independent fuel mineral producers and royalty owners are permitted deductions from taxable income for percentage depletion.

6. Amount

The revenue loss was \$530 million in fiscal year 2013 and \$660 million in fiscal year 2014.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.3 Capital Gains Treatment of Royalties on Coal**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the development of the domestic coal industry.

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3. Background and authority

The capital gains tax treatment is authorized under sections 1231 and 631 of the Internal Revenue Code. When the capital gain rate is below the regular tax rate, the owner is not entitled to percentage depletion provided in section 613 of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

Sales of certain coal under royalty contracts can be treated as capital gains for tax purposes. Income tax rates for individuals on ordinary income ranged from 10 percent to 35 percent in 2007 and 2008. For individual taxpayers, long-term capital gains are taxed separately from other income, generally at a maximum tax rate of 15 percent.

6. Amount

The revenue loss was \$90 million in fiscal year 2013 and \$100 million in fiscal year 2014.

7. Duration

Indefinite.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.4 Energy Efficient Appliance Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the manufacture of energy efficient appliances.

3. Background and authority

A tax credit is allowed to a manufacturer for the production of energy efficient dishwashers, clothes washers, and refrigerators. A manufacturer's cumulative credit is limited to \$75 million for all taxable years beginning after 31 December 2007 and before 31 December 2011 with the exception that the \$200 refrigerator credit and the \$250 clothes washer credit are not limited. In 2011 the aggregate credit amount allowed may not exceed \$25 million per manufacturer with the exception of the most energy efficient clothes washers and refrigerators. The Energy Policy Act of 2005 added the credit for energy efficient appliances. The Emergency Stabilization Act of 2008 modified the tax credit amount and standards for energy efficient household appliances produced after 2007. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 modified the tax credit amount and standards for energy efficient household appliances produced after 2010 and modified the aggregate credit amounts allowed per manufacturer. The credit is authorized in section 45M of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces income taxes for manufacturers that produce qualifying appliances.

6. Amount

The revenue loss was \$150 million in fiscal year 2013 and \$150 million in fiscal year 2014.

7. Duration

The provision applies to appliances produced before 31 December 2013.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.5 Second Generation Biofuel Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the substitution of second generation fuels produced from renewable sources for gasoline.

3. Background and authority

The tax credit for alcohol used as a fuel expired 31 December 2011 with the exception of the credit for cellulosic biofuel production. The credit was enacted as part of the Food, Conservation, and Energy Act of 2008. The named credit was scheduled for termination on 31 December 2012. When established, the credit was coordinated with the alcohol fuel credit in section 6426(b). The credit was extended through calendar year 2013 by the American Taxpayer Relief Act of 2012. This Act also changed "cellulosic" to "second generation" and added algae-based fuels to the qualifying second generation fuels. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014.

The second generation biofuel credit is authorized by section 40 of the Internal Revenue Code. This non-refundable income-tax credit is equal to \$1.01 for each gallon of qualified second generation biofuel produced in a taxable year. The credit is included in a taxpayer's income. Second generation biofuel includes any liquid fuel that (1) is produced in the United States and used as a fuel in the United States, (2) is derived from fibre-based sources (lignocellulosic or hemicellulosic matter) available on a renewable or recurring basis or from cultivated algae or related microorganisms, and (3) meets the registration requirements for fuels and fuel additives established by the Environmental Protection Agency under section 211 of the Clean Air Act

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces the Income tax liability of qualifying producers.

6. Amount

The revenue loss in fiscal years 2013 and 2014 is unknown because detailed income tax data are not yet available. Production estimates from non-tax sources indicate that production of qualifying fuels was too low to generate significant tax credit amounts.

7. Duration

The tax credit expired 31 December 2014.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.6 Biodiesel and Renewable Diesel Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the substitution of biodiesel and renewable diesel for diesel fuel.

3. Background and authority

There is a tax credit for biodiesel or renewable diesel used as a fuel. This credit is equal to \$1.00 per gallon for biodiesel (including agri-biodiesel). In addition, small producers of biodiesel are eligible for a 10 cent per gallon income tax credit. The credit is included in a taxpayer's income.

The biodiesel and renewable diesel credits are authorized by sections 38, 40A, 6426, and 6427 of the Internal Revenue Code. The biodiesel credit was enacted as part of the American Jobs Creation Act of 2004. The renewable diesel credit was enacted and the biodiesel credit was extended as part of the Energy Policy Act of 2005. The Emergency Stabilization Act of 2008 increased the credit for recycled biodiesel from \$0.50 per gallon to \$1.00 per gallon and extended the credits through 31 December 2009. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended the biodiesel and Renewable Diesel credits through 2011. The American Taxpayer Relief Act of 2012 retroactively extended the credit for calendar year 2012 and through 2013. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014.

4. Form

Income tax concession, excise tax concession, or direct payment for fuels containing biodiesel.

5. To whom and how assistance is provided

The small biodiesel producer credit reduces the income tax liability of qualifying producers. All other credits reduce federal income or excise tax of, or result in a direct payment to, qualifying producers, blenders, or users.

6. Amount

The revenue loss was \$1,620 million in fiscal year 2013 and \$1,910 million in fiscal year 2014.

7. Duration

The credit expired 31 December 2014.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

### **3.7 Alternative Fuel Mixture Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the substitution of alternative fuels for gasoline and diesel fuel.

3. Background and authority

An excise tax credit is available for alternative fuels including liquefied petroleum gas, P Series fuels, compressed or liquefied natural gas, liquefied hydrogen, liquefied fuel derived from coal through the Fischer-Tropsch process, compressed or liquefied gas derived from biomass, or liquid fuel derived from biomass. For coal-to-liquids produced after 30 September 2009 through 30 December 2009, the fuel must be certified as having been derived from coal produced at a gasification facility that sequesters 50 percent of such facility's total carbon dioxide emissions. The sequestration percentage increases to 75 percent for fuel produced after 30 December 2009. The alternative fuel credit is 50 cents per gallon of alternative fuel or gasoline gallon equivalents. The excise tax credit was enacted as part of the Safe, Accountable, Flexible, Efficient Transportation Act of 2005. The Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010 extended the alternative fuel credit through 2011 and eliminated the credit for any fuel (including lignin wood residues, or spent pulping liquors) derived from the production of paper or pulp (black liquor). The American Taxpayer Relief Act of 2012 retroactively extended the credit for calendar 2012 and through 2013. The Tax Increase Prevention Act of 2014 retroactively extended the credits for calendar year 2014. The credit is authorized in sections 6426 and 6427(e) of the Internal Revenue Code.

4. Form

Excise tax concession.

5. To whom and how assistance is provided

The credit reduces the excise tax of, or results in direct payment to, qualifying producers, blenders, or users.

6. Amount

The revenue loss was \$350 million in fiscal year 2013 and \$370 million in fiscal year 2014.

7. Duration

The tax credit expired on 31 December 2014.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

### **3.8 Credits for Investment in Advanced Coal Facilities and Advanced Gasification Facilities**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the development of advanced technology facilities for generating electricity from coal and synthesis gas.

3. Background and authority

Under the first round of credit allocations, taxpayers are allowed investment credits of 20 percent for investments in integrated gasification combined cycle (IGCC) facilities and gasification facilities and 15 percent for investments in other advanced coal facilities. The credit is subject to a national limitation of \$800 million for the IGCC credit, \$500 million for other advanced coal facilities, and \$350 million for gasification facilities. The credit was adopted as part of the Energy Policy Act of 2005. This provision is authorized in sections 48A and 48B of the Internal Revenue Code.

Under the second round of credit allocations, the credit rate is increased to 30 percent for new IGCC and other advanced coal projects. An additional \$1.25 billion of credits can be allocated to qualifying projects. Under the second round of credit allocations, qualifying projects must include equipment which separates and sequesters at least 65 percent of the project's total carbon dioxide emissions. Under the second round of credit allocations, the gasification project credit is increased to 30 percent. An additional \$250 million of credits can be allocated to qualified projects that separate and sequester at least 75 percent of carbon dioxide emissions. The credit was adopted as part of the Emergency Stabilization Act of 2008. This provision is authorized in sections 48A and 48B of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers investing in qualified facilities.

6. Amount

The revenue loss was \$180 million in fiscal year 2013 and \$200 million in fiscal year 2014.

7. Duration

The tax credit applies to investments after 8 August 2005.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.9 Advanced Energy Property Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To stimulate economic growth, create jobs, and reduce greenhouse gas emissions by supporting investments in green energy manufacturing.

3. Background and authority

A 30-percent credit is available for investment in qualified property used in a qualified advanced energy manufacturing project. A qualified advanced energy project is a project that re-equips, expands, or establishes a manufacturing facility for the production: (1) property designed to be

used to produce energy from renewable resources; (2) fuel cells, microturbines, or an energy storage system for use with electric or hybrid-electric vehicles; (3) electric grids to support the transmission of intermittent sources of renewable energy; (4) property designed to capture and sequester carbon dioxide; (5) property designed to refine or blend renewable fuels or to produce energy conservation technologies; (6) qualified plug-in electric drive motor vehicles, qualified plug-in electric vehicles, or components which are designed specifically for use with such vehicles; and (7) other advanced energy property designed to reduce greenhouse gas emissions. Up to \$2.3 billion in credits may be allocated.

The credit was adopted as part of the American Recovery and Reinvestment Act of 2009 and is authorized in section 48C of the Internal Revenue Code.

4. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers investing in qualified projects.

5. Amount

The revenue loss was \$210 million in fiscal year 2013 and \$100 million in fiscal year 2014.

6. Duration

There is a 1-year period from the time of acceptance for the taxpayer to satisfy the requirements for certification, and then a 3-year period from the time of certification to place the property in service. The placed-in-service deadline for most projects is 2017.

7. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.10 Two-year Amortization of Geological and Geophysical Expenditures**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage oil and gas exploration.

3. Background and authority

Taxpayers are allowed to amortize costs incurred in exploring for oil and gas. For costs incurred in 2006, amortization was permitted over two years for both integrated and non-integrated oil companies. For costs incurred after 2006 and before 20 December 2007, amortization was permitted over five years for integrated oil companies. For costs incurred after 19 December 2007, amortization is permitted over seven years for integrated oil companies. The amortization deduction was adopted as part of the Energy Policy Act of 2005. The amortization period was increased by the Tax Increase Prevention and Reconciliation Act of 2005 and the Energy Independence and Security Act of 2007. This provision is authorized in section 167(h) of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The credit reduces federal income taxes for taxpayers that incur costs in exploring for oil and gas.

6. Amount

The revenue loss was \$100 million in fiscal year 2013 and \$80 million in fiscal year 2014.

7. Duration

Amortization is available for costs incurred in tax years beginning after 8 August 2005.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.11 Energy Production Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.

3. Background and authority

Section 45 of the Internal Revenue Code.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The provision provides a credit against income taxes for certain electricity produced from wind energy, biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, or qualified hydropower and sold to an unrelated party.

6. Amount

The revenue loss was \$1,670 million in fiscal year 2013 and \$2,240 million in fiscal year 2014.

7. Duration

The provision applies to projects on which construction began before the end of 2014.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.12 Energy Investment Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.



3. Background and authority

Section 48 of the Internal Revenue Code. The credit is up to 30 percent for certain investments made before the end of 2016.

4. Form

Income tax concession.

5. To whom and how assistance is provided

The provision provides credits against income taxes for investments in solar and geothermal energy property, qualified fuel cell power plants, stationary microturbine power plants, geothermal heat pumps, small wind property, and combined heat and power property.

6. Amount

The revenue loss was \$1,950 million in fiscal year 2013 and \$1,870 million in fiscal year 2014.

7. Duration

Expires for investments made after 2016, except 10 percent credit for solar and geothermal property available indefinitely.

8. Trade Effects

It is not possible to estimate what, if any, trade effects may result from the use of this provision.

**3.13 Energy Grant In Lieu Of The Energy Production Credit Or The Energy Investment Credit**

1. Period covered by the notification

The period covered is fiscal years 2013 and 2014.

2. Policy objective and/or purpose

To encourage the development of clean or renewable electricity.

3. Background and authority

Section 1603 of the American Recovery and Reinvestment Act of 2009 authorized Treasury to make payments to eligible persons who place in service specified energy property during 2009, 2010, or 2011, or after 2011 if construction began on the property during 2009-2011 and the property is placed in service by the credit termination date. The Grant is in lieu of the Energy Production Credit or Energy Investment Credit. The Grant was intended to encourage the growth of clean energy projects during and after the 2008 economic downturn when investment capital for these projects was not as readily available.

4. Form

Direct payment.

5. To whom and how assistance is provided.

The direct payment is available to businesses that invest in qualified renewable energy projects.

6. Amount

The revenue loss was \$8,080 million in fiscal year 2013 and \$3,164 million in fiscal year 2014.

## 2.5 化石能源的研究和开发

### 1. 通告覆盖的期间段

包括的期间是 2013 和 2014 财政年

### 2. 政策目标

次项目的目标是通过增强美国经济、环境和能源安全来使公众受益。该项目采取三种措施：(1) 开展能源相关的研究，减少市场壁垒，实现可靠的，高效的和对环境无害的生产，使用化石能源供国内消费、发电以及其他能源如氢能的转化；(2) 与工业和其他方面合作，促进清洁高效能源技术在美国市场以及国际市场的商业化；(3) 通过保障公众使用足够的负担得起的清洁能源，支持可以造福公众信息和政策选择来造福公众。

### 3. 背景和权力来源

此项目由能源部的化石能源办公室执行。项目的法律依据来源于 1977 年的《能源部组织法令》

### 4. 提供协助的形式、对象和方式

为了保证联邦资助的研究、科技发展和分析与市场 and 公共需要相关，并且能转化为商业用途，化石能源办公室与工业利用机构（industry utilizing mechanism）合作达成费用共享合约以及 CRADAs。

### 5. 数额

2013-2014 财政年拨款（百万美元，大约）如下：

	FY2013	FY2014
共计，化石能源研究和开发	498.7	570.4
可适用的项目		
煤炭	341.9	392.2
天然气技术	13.9	20.6
非传统化石能源技术，石油-油技术	4.6	15.0
工厂和设备（例：维护费用）	16.0	16.0
化石能源环境恢复	7.5	5.9

### 6. 期间

如果没有规定结束日期，此项目根据当年实施的年度财政拨款而定。

### 7. 贸易效果

基于协助事项的的范围和性质，不能确定此项目会导致何种贸易效果。

## 2.6 标题 17 创新技术贷款担保项目

### 1. 通告覆盖的期间段

包括的期间是 2013 和 2014 财政年

### 2. 政策目标

为了通过鼓励新型和取得重大进步的科技在能源项目的尽早的商业化使用来促进总统的先进能源计划。由贷款担保人支持的项目将有助于实现行政部门的为美国增加负担得起的、可靠的、安全的和清洁的能源目标。

### 3. 背景和权力来源

1703 贷款担保项目权力来源于 2005 年的《能源政策法令》(Pub L. 109-58) 中的标题 XVII, 由 2009 年的《美国复苏与再投资法令》(P.L 111-5) 的 406 节修正。法令编纂于 42 USC §§16511-16516.

### 4. 形式

贷款担保

### 5. 协助的对象和方式

2005 年《能源政策法令》1703 节标题 XVII(“法令”)授权能源部为可再生能源系统、先进核设施，先进化石技术、高效能源最终用途技术以及其他在商业规模项目中应用先进技术来避免、减少和回收大气污染物以及人造温室气体排放的计划提供贷款担保。2009 年《美国复苏与再投资法令》406 节修正法令并增加了 1705 节——一个为了快速部署可再生能源、电力传输以及前沿生物燃料计划的暂时项目

### 6. 数额

2013-2014 财政年拨款（百万美元，大约）如下：

	FY2013	FY2014
标题 17 创新技术贷款担保项目		
管理运行	36.1	42.0
收入冲抵	-36.1	-22.0
共计，标题 17 创新技术贷款担保项目	0	20.0

根据 1703 节规定，能源部可以向担保人发放最多 100% 的贷款，受到法令限制，能源部不能给债务提供超过适格项目总费用 80% 的贷款担保。根据政策，1705 节下发放的单款

担保许多仅覆盖了贷款总额的 80%。根据经修订的法令 1702 节，一个被担保贷款的“信贷补贴费用”<sup>1</sup>（美国政府会计术语）可以由财政拨款（如果有）和借款人一起支付。其他 1703 节借款人的“信贷补贴费用”应当由借款人支付。由 1705 节下暂时项目通过的所有贷款担保人的“信贷补贴费用”截止到目前全部由财政拨款支付。

## 7. 期间

在 1703 节下，没有截止日期。

## 8. 贸易效果

鉴于这是一个相对新的项目以及协助的事项，不能确定此项目会导致何种贸易效果。

### 3.1 油、气和其他能源勘探和发展开销

#### 1. 通告覆盖的期间段

包括的期间是 2013 和 2014 财政年

#### 2. 政策目标

鼓励国内石油、天然气和煤炭资源的发展。

#### 3. 背景和权力来源

鉴于对国内油气井，无形的开采投入（例如工资）、机械减缓坡度和打孔的投入以及在建井过程中不可挽回材料使用投入的成功投资可能并没有被分期使用于这些财产的生产生涯，而是基于税收目的被花费。综合性石油公司目前只能减去这些消耗的 70%，并把剩下的 30%分期在五年内使用。地表剥离以及竖井、隧道建设等的开发投入也适用同样的规则。这些花费规定的权利来源为 1986 年《国内税收法典》。钻井投入中的无形花费最初是在一个 1916 年的财政规定中确立的，其背后原理是这些投入本质上为运营花费。综合性石油公司的花费限制在 1976 年及之后被适用。

#### 4. 形式

所得税减免

#### 5. 协助的对象和方式

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<sup>1</sup>Credit subsidy cost is the estimated long-term amount that a direct loan or loan guarantee will cost the Federal Government. This fee is used to protect the government against the risk of estimated shortfalls in loan repayments. The Department of Energy uses monies appropriated by Congress to pay the credit subsidy costs of **Section 1705** and **ATVM** projects. However, **Section 1703** applicants are responsible for paying their own credit subsidy costs.

矿物燃料生产者允许从应纳税所得中获得加快的税务扣除。

#### 6. 数额

2013 财政年税收减免了 550 百万美元，2014 年财政年为 240 百万美元。

#### 7. 期间

未确定

#### 8. 贸易效果

不能确定此项目会导致何种贸易效果。

### 3.2 油、气和其他能源投入减税---

#### 1. 通告覆盖的期间段

包括的期间是 2013 和 2014 财政年

#### 2. 政策目标

目标：刺激油气供应，补偿生产者勘探的高风险，并减少小型生产者的税收负担。

#### 3. 背景和权力来源

独立油气生产商（非综合的）其他矿物燃料生产商和特许所有权人由于产量的有限性一般需要扣除更高的比例消耗减税或投入减税。在投入减税中，费用是根据财产设备（property）在其生产生涯中按资源开采部分扣除的。在比例减税中，石油、天然气和油页岩纳税人从矿生产总收入（gross income）中减去 15%；煤炭纳税人减去 10%。财产设备减免限制在净收入（net income）的 50% 以内，但石油和天然气的减免可以达到 100%。对于国内边境矿井的生产，净收入 100% 的限制于 2012 年 1 月之前已经暂停了多个纳税年度。此外，所有石油、天然气的财产设备的比例消耗减税不能超过纳税人总体收入的（overall income）65%，且每纳税人每年的减免额限制在 365,000 桶（barrels）以内。地热储备的生产也适用最高不超过净收入 65% 比例减税，但是对于产量和适格生产商没有限制。不同于折旧/投入减税，比例消耗减税可以超过投入支出。

比例减税的法律依据是美国法典（the Code）611-613 节、603A 节和 291 节。石油和天然气的比例减税可以追溯到 1918 或之前，并且在 1932 扩大到煤炭和其他绝大部分矿产。1975 年《税收减免法令》去除了 1984 及以后对主要石油和天然气公司的比例消耗限额，并且使

独立石油天然气公司限额减少至 15%。

4. 形式

所得税减免

5. 协助的对象和方式

独立燃料矿物生产商和和特许所有权人允许从应纳税收入中进行比例消耗减税。

6. 数额

2013 财政年税收减免了 530 百万美元，2014 年财政年为 660 百万美元。

7. 期间

未确定

8. 贸易效果

不能确定此项目会导致何种贸易效果。

(11)

美国化石燃料补贴自述报告（向 G20 同行审议小组提交）

# 美国化石燃料补贴自述报告

2015年12月向 G20 同行审议小组提交

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*This is an unofficial Chinese translation of the official English self-report. Should there be any differences, the English version is the authoritative version.*

本报告为官方英文自述报告的非官方中文翻译。如有不同，以英文报告为权威版本。



## 第一部分：生产者补贴

在美国有下述几种针对化石燃料生产者的有效条款。美国政府一共确定了 16 条联邦政府层面的化石燃料生产环节税收条款。这份清单包括了之前美国政府提交给 G-20 化石燃料补贴进展报告中确定的 11 项联邦政府税收条款，以及在中美化石燃料补贴改革同行审议进程中通过自评新增的 5 项条款。

### 1. 扣除无形钻井成本

**成本/年：**16.29 亿美元<sup>1</sup>（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油、天然气

**补贴描述：**对于纳税人因开发其位于美国境内的油气田而产生的无形钻井成本（IDCs），纳税人可选择在成本支付或发生的当年进行成本扣除（即费用化，可以不进行资本化）。选择扣除无形钻井成本的综合石油公司，其生产用井的无形钻井成本的 30% 必须予以资本化（计入资产的成本，而不是在当期直接作为成本扣除），并在之后的 60 个月中进行摊销。

**补贴分析：**允许对无形钻井成本扣除的条款给石油和天然气行业提供了税收优惠。无形钻井成本资本化的规定旨在使石油和天然气行业与其他行业适用类似的成本回收系统，从而减少该项政策对经济的扭曲。正如本届提议废除的石油和天然气行业的其他优惠条款一样，**无形钻井成本扣除条款会扭曲市场，会鼓励比在一个中性的税收制度下更多的资本进入石油和天然气行业。**该市场扭曲不利于维护国家的长期能源安全，与政府支持清洁能源经济发展的政策不相符，而发展清洁能源经济有助于减少对石油的依赖，降低温室气体的排放量。此外，因对石油和天然气行业提供税收优惠而减少的财政收入最终将由对其他行业征收的税款来弥补，而这些行业原本可能会创造出更多的经济价值，却因为缺少税收优惠政策而面临投资不足的问题。

**废止建议：**根据政府 2016 财年预算提案，无形钻井成本扣除的政策以及综合性石油公司无形钻井成本的 30% 应当予以资本化并在之后的 60 个月中进行摊销的

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<sup>1</sup>除上市合伙企业的优惠政策成本数据之外，美国财政部对其他所有的优惠政策成本数据负责。美国财政部假设补贴将自 2015 年 12 月 31 日起废止，根据现行法律规定和拟于 2016-2025 财政年度期间进行的政策调整分别计算联邦政府税收收入，根据两者的差额来测算优惠政策的年均成本。上市合伙企业的优惠政策成本按如下方式测算：假设拟定于 2020 年 12 月 31 日之后进行的政策调整会生效，在 2021-2025 财政年度期间按新旧政策分别计算联邦政府税收收入，根据两者的差额来测算其优惠政策的年均成本。

政策将被废止。根据成本与收入相配比的原则，无形钻井成本将全部资本化，随着开采的进程进行摊销。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 2.按比率计算油井和天然气井的折耗额

**成本/年：**9.66 亿美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油、天然气

**补贴描述：**折耗额适用于任何在油气财产中享有经济利益的个人。通常有两种计算折耗额的方法：按成本和按比率计算折耗额。按成本计算折耗额的方法受纳税人财产计税基础的限制，按比率计算折耗额的方法虽然不受计税基础的限制，但是会受到其他制约。

按比率（15%）计算油气井折耗额的方法只适用于独立生产者和特许权所有者，并且上述独立生产者和特许权所有者的日均石油产量不得超过 1000 桶/天，日均天然气产量不得超过 1000 桶石油的天然气当量。除此之外，按比率计算折耗额的方法还不得超过以下两个数额中的较小值：不包含免税折耗额的应纳税所得额的 65%，不包含免税折耗额且与财产相关的应纳税所得额的 100%。

**补贴分析：**与按成本计算财产折耗额的方法相比，按比率计算财产折耗额的方法能够实现更高的税后收入，相当于给纳税人提供了一个较低的税率。根据纳税人财产的计税基础，按成本计算财产折耗额，符合收入与费用相配比的原则，使化石燃料行业适用与其他行业类似的政策，有利于减少对经济的扭曲。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据本届政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度起，按比率计算油井折耗额和天然气井折耗额的政策将被废止。纳税人可以根据其财产的计税基础按成本计算财产折耗额。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

### 3.境内生产化石燃料费用扣除额

**成本/年：**10.49 亿美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油、天然气、煤炭、褐煤、油页岩

**补贴描述：**进行境内制造和生产活动所取得的所得可进行一定的扣除。自 2009 年之后的纳税年度起，按纳税年度符合条件的生产活动所得和应纳税所得额这两者中较小值的 9%计算扣除额，但该扣除额不得超过 W-2 表格所记录的纳税人在纳税年度所得额的 50%。从事石油和天然气生产所取得的所得可以按照 6% 计算费用扣除额。

该项纳税扣除被广泛使用，并不仅针对化石燃料行业。

**补贴分析：**生产活动扣除普遍适用于纳税人取得的所有符合条件的生产活动所得，给包括化石燃料生产在内的特定经济活动有效地提供了一个更低的税率。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度起，销售、交换和处置石油、天然气或煤炭及其他固体矿物化石燃料等一次能源产品取得的收入，不再适用上述纳税扣除政策。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

### 4.地测和物探费用支出可在 2 年内摊销

**成本/年：**2.88 亿美元（2016 财年预算中期评估）

**目标化石燃料：**石油、天然气

**补贴描述：**独立石油公司<sup>2</sup>从事境内石油和天然气开采而发生的地测和物探费用可以在 2 年内进行摊销。综合性石油公司从事境内石油和天然气开采而发生地测和物探费用则必须在 7 年内进行摊销。

**补贴分析：**上述地测和物探费用的**加速摊销**政策给石油和天然气行业的独立石油公司提供了税收优惠。将石油和天然气行业独立石油公司的地测和物探费用

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<sup>2</sup>译注：综合性石油公司一般是指综合进行油气勘探、开采、炼油、分销等多种油气经营活动的企业；独立石油公司在这里应是指专门从事油气开采的企业。

摊销期从 2 年延长至 7 年有利于更准确地反映其收入水平，对所有石油和天然气石油公司一视同仁，有利于营造一个更公平的税收环境。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据政府 2016 财年预算提案，所有石油和天然气石油公司从事境内石油和天然气开采而发生的地测和物探费用将统一按 7 年进行摊销。提前报废的财产不再摊销，已弃置的财产恢复使用的，其账面价值应在剩余期限内摊销（总摊销期以 7 年为限）。新政策将自 2015 年 12 月 31 日之后的纳税年度起生效。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 5.按比率计算与固体矿物化石燃料相关的财产折耗额

**成本/年：**2.09 亿美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**煤炭、褐煤、页岩油

**补贴描述：**与煤炭和褐煤相关的财产按 10%的比率计算其折耗额，与页岩油相关的财产按 15%的比率计算其折耗额。当计算出的财产折耗额大于该财产经调整后的计税基础时，不再适用上述 10%、15%的折耗额计算标准，而是按照替代性最低税（AMT）的要求，按 20%的税率计算所得税。同时，计算的折耗额也不得超过矿产年净所得的 50%。

**补贴分析：**与按成本计算财产折耗额的方法相比，按比率计算财产折耗额的方法能够实现更高的税后收入，相当于给纳税人提供了一个较低的税率。按成本计算每期的财产折耗额，符合收入与费用相配比的原则，使化石燃料行业适用与其他行业相同的政策，有利于减少对经济的扭曲。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止描述：**根据政府 2016 财年预算提案，与煤炭和其他固体矿物化石燃料相关的财产不再适用按比率计算折耗额的政策。与褐煤和油页岩相关的财产也不再适用按比率计算折耗额的政策。纳税人如果拥有与煤炭和其他固体矿物化石燃料相关的财产，应根据其经过调整后的计税基础，按成本计算折耗额。自 2015 年 12 月 31 日之后的纳税年度起，与固体矿物化石燃料相关的财产按新政策计算折耗额。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## **6.扣除固体矿物燃料的勘探和开发费用**

**成本/年：**5300 万美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**煤炭、褐煤、油页岩

**补贴描述：**矿业公司可选择将其境内发生的勘探和开发费用的 70%在当期进行扣除。剩余的 30%不得抵扣，应予以资本化并在 60 个月内摊销。纳税人也可以选择将所有的勘探和开发费用资本化并在 10 年内摊销。当存在替代性最低税（AMT）的限制时，纳税人勘探和开发费用的两种不同核算方式并不属于税收优惠。

**补贴分析：**扣除煤炭和其他固体矿物燃料勘探和开发费用的政策给这些化石燃料行业提供了税收优惠。将上述勘探和开发费用资本化符合收入与费用配比的原则，有利于税收公平，有利于减少对经济的扭曲。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据政府 2016 财年预算提案，美国将废止上述一些列政策，即煤炭和其他固体矿物燃料勘探和开发费用的 70%可以在当期扣除，剩余 30%应予以资本化并在之后的 60 个月内摊销；煤炭和其他固体矿物燃料勘探和开发费用全部予以资本化并在之后的 10 年内摊销。新政策规定，矿业公司发生的勘探和开发费用应全部予以资本化，根据收入与费用相配比的原则，在经营期内合理计提折旧或进行摊销。褐煤和页岩油的勘探和开发费用也适用同样的政策调整。自 2015 年 12 月 31 日之后的纳税年度起，发生或支付的勘探和开发费用适用新政策。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## **7.煤炭权利金适用资本利得的税务处理**

**成本/年：**3100 万美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**煤炭、褐煤

**补贴描述：**在煤矿被开采之前，纳税人已拥有该煤矿一年以上，其转让煤矿开采经营权取得的权利金收入通常满足长期资本利得的确认条件。权利金收入在下列情况中不应作为长期资本利得：转让煤矿开采经营权是以投机为目的；权利金收入归属于合伙人、委托人；转让煤矿开采经营权的行属于关联方交易。

**补贴分析：**将转让煤矿开采经营权取得的符合条件的权利金收入视同长期资本利得的政策给相关化石燃料行业提供了税收优惠。对这部分权利金收入采用与其他行业权利金收入无差别政策有利于减少对经济的扭曲。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度起，转让煤矿开采经营权取得的权利金收入将不再被认定为长期资本利得，同时将作为一般性收入进行纳税。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 8.三次采油费用扣除

**成本/年：**1000 万美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油

**补贴描述：**纳税人开采石油时，为提高原油采收率而运用三次采油技术所发生的费用，如果符合条件，通常可以在计算应纳税所得额时扣除。

**补贴分析：**由于三次采油费用可以在发生的当期直接扣除而无需资本化，所以三次采油扣除给石油和天然气行业提供了税收优惠。将三次采油费用资本化有利于税收公平，使石油和天然气行业适用与其他行业同样的税收待遇，有利于减少对经济的扭曲。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据政府 2016 财年预算提案，在 2015 年 12 月 31 日之后的纳税年度起，发生或支付的三次采油费用不再享受当期扣除的优惠政策。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 9.对油气财产享有经营权益而发生的被动损失的特殊性税务处理

**成本/年：**1900 万美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油、天然气

**补贴描述：**通常情况下，被动损失在抵减被动所得之后若还有剩余，则只能结转至以后年度继续抵减被动所得。企业因对油气财产享有经营权益而发生的被动损失可以抵减积极所得。只有当纳税人以不限制纳税义务的方式取得油气财产经营权益时，才适用上述特殊性税务处理。

**补贴分析：**对油气财产经营权益的特殊性税务处理给石油和天然气行业提供了税收优惠。限制这种特殊性税务处理有利于税收公平，使石油和天然气行业的被动损失适用与其他被动损失同样的税收待遇，有利于减少对经济的扭曲。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据本届政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度起，对油气财产享有经营权而发生的被动损失不再适用特殊性税务处理。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 10.提高石油采收率（EOR）的税收抵免

**成本/年：**0（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油

**补贴描述：**在美国为提高石油采收率的项目所发生开支的 15%可以在应纳企业所得税中进行抵免。提高石油采收率的项目是指通过运用一种或多种三次采油技术来显著提高可采原油量的项目。

若石油的参考价格超过根据通货膨胀指数进行相应调整后的法定额度，该项税收优惠政策失效。

**补贴分析：**该项抵免政策给石油和天然气行业提供了税收优惠。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据本届政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度起，为提高石油采收率而发生的支出将不再享受税收抵免优惠政策。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 11. 边际井抵免

**成本/年：**0（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油、天然气

**补贴描述：**边际井和日均产量不超过 3 桶/天的油井的产出可以享受税收抵免政策。

若石油或液体燃料的参考价格超过根据通货膨胀指数进行相应调整后的法定额度，将不再执行该税收优惠政策。

**补贴分析：**该项抵免政策给石油和天然气行业提供了税收优惠。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：**根据政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度起，从边际井开采的石油和天然气将不再享受税收抵免优惠政策。

**废止实施：**美国国会必须通过法案，为此项建议立法。

**主管机关：**美国财政部

## 12. 免除化石燃料行业上市合伙企业的企业所得税

**成本/年：**3.42 亿美元（数据来自 2016 财年预算中期评估）

**目标化石燃料：**石油、天然气、煤炭

**补贴描述：**上市合伙企业一般需要缴纳企业所得税。当上市合伙企业的总收入有 90% 以上来自非再生资源、房地产和大宗商品领域时，该上市合伙企业可免缴企业所得税，在税法上视同普通合伙企业缴税，即合伙企业可以将其所有的收入、利得、损失、扣除、抵免在合伙人之间分摊，合伙人以其享有的份额来承担所得税纳税义务（或从损失弥补中获益<sup>3</sup>）。

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<sup>3</sup> 译注：在有收益的情况下，合伙人只需要缴纳个人所得税；在亏损的情况下，合伙人可以冲抵其他收入，从而使合伙人承担较低的个人所得税。



**补贴描述：** 该项免税政策给石油和天然气行业提供了税收优惠。有关化石燃料税收优惠政策的影响分析详见扣除无形钻井成本的优惠政策分析。

**废止建议：** 根据政府 2016 财年预算提案，对上市合伙企业从事与化石燃料有关的经营而取得的符合条件的收入和利得免征企业所得税的政策将被废止，这类企业自 2020 年 12 月 31 日之后的纳税年度起，将被视同 C 类公司缴纳企业所得税。

**废止实施：** 美国国会必须通过法案，为此项建议立法。

**主管机关：** 美国财政部

### 13. 免除从焦油砂中提炼出的原油的消费税

**成本/年：** 5200 万美元（数据来自 2016 财年预算）

**目标燃料：** 从沥青和焦油砂中提炼出的原油。

**补贴描述：** 美国对以下燃料的使用征收消费税：（1）美国炼油厂获取的原油；（2）进口的石油产品（包括原油）；（3）所有在境内使用或向境外出口的尚未承担任何税收的境内生产的原油和天然气（用于石油和天然气开采的除外）。具体税率为：在 2017 年 1 月 1 日之前，9 美分/桶；2016 年 12 月 31 日之后，8 美分/桶。在税法上，从沥青和焦油砂中提炼出的原油不同于普通的原油和石油产品。征收的消费税专款专用，通过成立溢油责任信托基金（OSLTF, Oil Spill Liability Trust Fund）来补偿除油支出，弥补石油泄漏所造成的损失，同时每年给特定的机构提供资金支持，用于其对石油污染预防和应对方案的研究。

**补贴分析：** 该项免税政策是对从焦油砂中提炼出的原油的税收优惠。

**废止建议：** 根据政府 2016 财年预算提案，自 2015 年 12 月 31 日之后的纳税年度，将上述消费税的减免范围扩大到所有从沥青沉积物中提炼的原油。

**废止实施：** 美国国会必须通过法案，为此项建议立法。

**主管机关：** 美国财政部

## 14.有益使用燃料可免除权利金

**成本/年：**平均每年损失权利金收入 3900 万美元<sup>4</sup>

**目标化石燃料：**主要为天然气，可能涉及石油

**补贴描述：**在开采租约上明确其对碳氢化合物的使用是“有益”的，可使陆上和海上石油和天然气公司获得权利金的免除。这些“有益”的使用包括：钻机发动机消耗的燃料，为提高采收率而消耗的燃料，用于设备升降和加热目的的燃料以及压缩石油和天然气而消耗的燃料。

**补贴分析：**因免除“有益”的燃料使用所对应的权利金而减少的政府收入由美国公众来承担。

**废止建议：**美国土地管理局（BLM）正在起草一项建议规则，旨在重新规定陆上设备有利地消耗石油和天然气的情形，从而缩小该项优惠政策的适用范围。海上设备有利地消耗燃料的情形也可能会作出类似的调整。

**废止实施：**这项建议规则原定于 2016 年初颁布，最终条例预计在 2016 年 5 月发布。制定政策是美国土地管理局（BLM）的一项首要工作。

**主管机关：**美国内政部

## 15.燃烧和排放天然气免收权利金

**成本/年：**每年估计平均损失权利金收入 7000 万美元

**目标化石燃料：**天然气

**补贴描述：**石油和天然气公司从事陆上联邦石油和天然气开采时，在下述情况下排放/燃烧的石油和天然气无需承担权利金：测试、处理紧急事件以及由于储存和运输等基础设施的缺位使得天然气进入市场获取的收益无法补偿其成本的

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“有益使用燃料可免除权利金”和“燃烧和排放天然气免收权利金”这两项优惠政策的年成本按如下方式测算：天然气数据\*开采每千立方英尺气体燃料所支付的年均权利金，其中天然气数据是指“有利”的气体燃料使用和经美国土地管理局（BLM）或美国安全和环境执法局（BSEE）批准的作为不可避免损失而燃烧或排放的气体燃料，开采气体燃料是指各州在 2006-2013 销售年度的气体燃料开采。开采每千立方英尺气体燃料所支付的年均权利金根据 ONRR（“有利”的气体燃料使用和经美国土地管理局或美国安全和环境执法局批准的作为不可避免损失而燃烧或排放的气体燃料）的销售量和上述部门网站上有关支付的权利金的统计数据计算得出。如果对上述燃料用量征收权利金，则油井和气井的作业者将会有动力减少其排放或燃烧的燃料，因此这里的测算值是一个上限值。

时候。除此之外，石油和天然气公司应当就其开采的所有天然气支付权利金，无论这些天然气是被燃烧/排放或用于销售。对于海上石油和天然气开采活动，美国安全和环境执法局（BSEE）规定，平均每天加工 2000 桶以上石油的设施必须安装燃烧/排放测量仪。为了防止政府收入流失，美国安全和环境执法局还规定了不得免除权利金的情形。比如基于经济考虑，没有免除海上排放/燃烧的天然气权利金的规定。

**补贴分析：**免除石油和天然气公司符合条件的权利金而减少的政府收入由美国公众来承担。

**废止建议：**美国土地管理局（BLM）正在起草一项针对天然气燃烧/排放的建议规则，旨在通过确立一套标准来限制因燃烧/排放陆上天然气而导致的浪费，旨在使联邦领土和印第安人保留地上的石油和天然气生产设施所耗费的天然气最少，旨在建立区分可避免损失与不可避免损失的标准。

**废止实施：**这项建议规则原定于 2016 年初颁布，最终条例预计在 2016 年 5 月发布。制定政策是美国土地管理局（BLM）的一项首要工作。

**主管机关：**美国内政部

## 16.破坏自然资源的赔偿限额

**成本/年：**无法做出准确测算。由于相关责任方支付的溢油污染清理费用至今均未发生超过赔偿限额的情形，因此尚未有责任方从该项条款中受益。

**目标化石燃料：**主要是石油，可能涉及天然气

**补贴描述：**美国 1990 年通过的《石油污染法案》（OPA）要求责任方支付溢油污染清理费用，用于私有经济和公共天然资源的索赔，以 7500 万美元为最高限额（发生重大过失导致的污染不受此限额的限制）。除了墨西哥海湾“深水地平线”（Deepwater Horizon）近海钻井油田爆炸事件之外，企业支付的所有溢油污染清理费用至今尚且没有超过 7500 万美元限额的，因此该法案至今未被援引。在墨西哥海湾“深水地平线”近海钻井油田一案中，法庭判定钻井平台的操作存在重大过失，而重大过失所导致的溢油污染不适用上述《石油污染法案》。所以“深水地平线”金海钻井油田爆炸所导致的溢油污染不以 7500 万美元为赔付限额。

**补贴分析：**石油公司应支付的溢油污染清理费用超过 7500 万美元的部分实际上由美国公众来分担。

**废止建议：**目前该赔偿限额是由成文法规定的，并且只有在消费者价格指数（CPI）上升幅度很大时才能进行相应的调整。美国海洋能源管理局（BOEM）被授权调整上述赔偿限额，使其不受通货膨胀的影响。未来，美国海洋能源管理局将会每三年根据通货膨胀的影响来相应调整该赔偿限额。

**废止实施：**2014年12月11日，美国海洋能源管理局宣布将海上石油和天然气设施的溢油污染赔偿限额从7500万美元提高到1.34亿美元。该项提高溢油污染赔偿限额的举措与全国委员会就英国石油公司（BP）“深水地平线”近海钻井油田爆炸事件的研究建议和其他相关机构的研究建议相一致，也是《石油污染法案》所允许提高的最大幅度。1.34亿美元的赔偿限额适用于在联邦和州海岸线向海海域内开采石油和天然气的设施所造成的溢油污染，该条款同时也包含这样一种机制，即赔偿限额可以根据未来消费者价格指数（CPI）的变化而做相应调整，反映通货膨胀产生的影响。

**主管机关：**美国内政部

## 第二部分: 消费者补贴

美国有一项由联邦政府提供资金支出的消费者补贴。该补贴针对低收入家庭，符合条件的家庭，根据其家庭水电费账单的金额可以得到一笔数额客观的返还。由于该计划是一项有针对性的转移支付，旨在帮助低收入家庭获得基本的能源服务，所以并不会鼓励浪费性的能源消费，因此该计划不是低效的。

### 1. 低收入家庭能源补助计划 (LIHEAP)

**成本/年:** 34 亿美元 (来源于 2016 财年数据)

**补贴描述:** 以整笔拨款的形式酌情发放给各州、各领区、各部落以及各部落组织，用于保障低收入家庭冬季取暖和夏季降温的需求。领取到该笔拨款的政府机构或组织等，可以将该笔基金的一部分投放在低收入家庭的房屋节能翻修工程以及与该计划有关的行政管理工作中。联邦政府规定，当家庭收入超过贫困家庭收入标准的 150% 或家庭所在州的中等收入水平的 60% 时，将不再享受该项能源补助计划。在 2012 财政年度，低收入家庭能源补助计划的供暖补助 (包括冬季取暖补助以及针对冬季恶劣天气的补助) 平均为 587 美元/户，相当于享受该项补助计划的低收入家庭平均取暖支出的 63.7%。

**补贴分析:** 低收入家庭能源补助计划针对有老人，残疾人和孩子的家庭以及收入无法满足其基本用能需求的贫困家庭。这部分家庭取暖和降温的能源需求如果无法得到满足，将面临严重的健康风险和安全风险。在 2012 财政年度，在享受低收入家庭能源补助计划的家庭中，有老人的家庭占比 32%，有残疾人的家庭占比 35%，有 5 岁以下儿童的家庭占比 21%。通过加权平均，享受到取暖补助的家庭其能源负担率为 12%，所有低收入家庭的同期能源负担率为 9%。

**政策的杠杆效应:** 低收入家庭能源补助计划带动了各州、各领区、各部落以及各部落组织与能源相关的其他补助，诸如：更低的水电费用，房屋节能翻修获得的补助，电话费折扣以及其他私人 and 公共领域的补助。在 2010 财政年度，低收入家庭能源补助计划拨款带动的其他相关私人 and 公共领域的补助共计 29.96 亿美元。

**废止建议:** 该计划原定于 2007 年底废除，但是国会通过法案使政策得以延续，每年继续提供拨款。本届政府并不建议废除这项针对于低收入家庭的能源补助计划。

**主管机关:** 美国健康与公共事业部 (HHS)

(12)

**延迟无形钻井成本扣减的影响**

# Impacts of delaying IDC deductibility (2014-2025)

Released – July, 2013

Wood Mackenzie  
consulting



## Wood Mackenzie onshore/offshore split of tangibles and IDCs

- We tend to see a higher percentage of intangible costs in offshore wells
  - Driven by rig rates for offshore wells which are typically higher than onshore
- However unconventional onshore wells (i.e. shale gas and oil) require fracture stimulation once the rig has been removed, thus increasing the percentage of intangibles in these wells
  - For such wells, completion costs including fracture stimulation can be the largest single intangible cost item – greater than the cumulative day rate

	Offshore Drilling	Onshore Conventional Drilling	Onshore Unconventional Drilling
Intangibles as a typical % of total well cost	80%	70%	85%
Tangibles as a typical % of total well cost	20%	30%	15%



(13)

2014 财年预算提案中的石油和天然气行业税收问题



# Oil and Natural Gas Industry Tax Issues in the FY2014 Budget Proposal

**Robert Pirog**  
Specialist in Energy Economics

October 30, 2013

**Congressional Research Service**

7-5700

[www.crs.gov](http://www.crs.gov)

R42374

**Table I. FY2014 Oil/Gas Industry Tax Proposal Revenue Estimates**  
(in millions of dollars)

Proposed Change	2014	2014-2018	2014-2023
Repeal Enhanced Oil Recovery Credit	0	0	0
Repeal Credits for Oil and Gas from Marginal Wells	0	0	0
Repeal Expensing of Intangible Drilling Costs	1,663	8,986	10,993
Repeal Deduction for Tertiary Injectants	8	54	107
Repeal Passive Loss Exception for Working Interests in Oil and Natural Gas Properties	7	42	74
Repeal Percentage Depletion for Oil and Natural Gas Wells	1,039	5,211	10,723
Repeal the Domestic Manufacturing Deduction for Oil and Natural Gas Companies	1,119	8,824	17,447
Increase Geological and Geophysical Amortization Periods	60	1,138	1,363
<b>Totals</b>	<b>3,896</b>	<b>24,255</b>	<b>40,707</b>

**Source:** FY2014 federal budget request, Analytical Perspectives, Governmental Receipts, p. 191.

**Notes:** Revenues represent changes from current law. A zero entry in **Table I** implies no revenue effect under current and forecasted conditions in oil and natural gas markets. Order of proposals is as per the budget proposal.

As shown in **Table 1**, the proposed tax changes would have the effect of raising an estimated \$3.9 billion in FY2014. Almost all (96%) of the revenues from the proposed tax preference repeal from FY2014-FY2023 would come from only three of the proposals, while two of the proposals would provide no revenue at all.

Compared to the FY2013 budget proposal, the current proposal estimates less revenue received in the current year, \$3.9 billion compared to \$4.8 billion, but higher revenues over the 10-year period, \$40.7 billion compared to \$38.6 billion. The major difference in the revenue estimates comes from a revision of the revenue gains from repealing the domestic manufacturing deduction for the oil and natural gas industries. That provision was expected to yield \$11.6 billion over the 10-year time horizon in 2013, compared to \$17.4 billion in the current estimate. In addition, the repeal of the expensing of intangible drilling expenses provision is expected to yield \$11 billion in the 2014 proposal, compared to \$13.9 billion in the 2013 budget proposal.

## Repeal Enhanced Oil Recovery Credit

The enhanced oil recovery credit provides for a credit of 15% of allowable costs associated with the use of oil recovery technologies, including the injection of carbon dioxide, to supplement natural well pressure, which can enhance production from older wells. The credit is only available during periods of low oil prices, determined by yearly guidance with respect to what constitutes a low price. The credit has not been in effect over the past several years. Elimination of this credit would likely not have any effect on current, or expected, oil production, as oil prices are generally expected to remain high. Periods of low oil prices are usually associated with excess supply in the market. During periods of excess supply, it is unlikely that keeping older, higher-cost, low-production wells producing is an effective strategy for oil companies. Revenues from these wells

are unlikely to cover operating costs in periods of low prices, although the credit could provide the margin that keeps some of these wells in production.

## **Repeal Credit for Oil and Gas from Marginal Wells<sup>4</sup>**

The marginal well tax credit was implemented as the result of a recommendation by the National Petroleum Council in 1994.<sup>5</sup> The purpose was to keep low-production oil and natural gas wells in production during periods of low prices for those fuels. The tax credit is designed to maximize U.S. production levels even when energy markets result in low world prices for oil, and low regional prices for natural gas. It is believed that up to 20% of U.S. oil production and 12% of natural gas production might be sourced from wells of this category. The credit was enacted in 2004, but has not been utilized because market prices have been high enough since that time to justify production on economic grounds without the application of the credit. The credit is not likely to be an important factor if prices remain high, or if the United States is successful in transitioning to alternative energy sources. The high-cost wells that fall into the marginal well category are likely to be some of the first eliminated on economic efficiency grounds if a reduction in petroleum prices occurs even if the credit were maintained.

## **Repeal Expensing of Intangible Drilling Costs**

The expensing of intangible drilling costs has been part of the federal tax code since 1913. Intangible drilling costs generally include cost items that have no salvage value, but are necessary for the drilling of an exploratory well, or the development of a well for production. Intangible drilling costs cover a wide range of activities and physical supplies, including ground clearing, draining, surveying, wages, repairs, supplies, drilling mud, chemicals, and cement required to commence drilling, or to prepare for development of a well. The purpose of allowing current-year expensing of these costs is to attract capital to what has historically been a highly risky investment. Current expensing allows for a quicker return of invested funds through reduced tax payments.

In recent years, the risk associated with finding oil has been reduced, but not eliminated, through the use of advanced technology, including three-dimensional seismic analysis and advanced horizontal drilling techniques, among others. These advances make expensive “dry holes” less likely, and expand the physical range of exploration and production activities available from a drilling rig, reducing the cost of exploration of prospective oil and natural gas fields.<sup>6</sup>

In the current law, the full expensing of intangible drilling costs is available to independent oil producers. Since 1986, major integrated oil companies have been able to expense 70% of their

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<sup>4</sup> Marginal wells produce on average less than 15 barrels per day, produce heavy oil, or produce up to 25 barrels per day, but with 95% or more water content.

<sup>5</sup> The credit is \$3 per barrel (inflation adjusted), and/or \$0.50 per thousand cubic feet of natural gas (inflation adjusted) from a marginal well. The credit phases out once threshold prices are reached.

<sup>6</sup> According to Energy Information Administration data, in 1961 there were 44,254 oil and natural gas exploration and development wells drilled in the United States, of which 17,331 were dry (39%). In 2011, 45,529 oil and natural gas exploration and development wells were drilled in the United States, of which 4,761 were dry (10%). Data available at <http://www.eia.doe.gov>. Part of the reduced cost of dry holes is offset by the cost of using new technologies.

intangible drilling costs and capitalize the remaining 30% over a 60-month period. The FY2014 budget proposal would repeal both direct expensing and the accelerated capitalization provision, and replace them with generally applicable accounting procedures for cost recovery.

Administration estimates are that the repeal of the expensing of intangible drilling costs provision will yield \$10.9 billion in revenue over the decade to 2023. In response to a similar tax proposal in the FY2010 federal budget proposal, the Independent Petroleum Association of America (IPAA) estimated that the tax change would result in an initial year reduction in investment in U.S. oil development of about \$3 billion.<sup>7</sup> IPAA's estimated reduction in oil development spending implied an almost dollar-for-dollar relationship between higher taxes and reduced investment. Little empirical evidence for the estimate was provided. The effect of the elimination of the expensing of intangible drilling costs in FY2012 was estimated by IPAA to result in an almost immediate one-third reduction in drilling budgets.<sup>8</sup>

Actual reductions in drilling budgets are likely to be determined by the effect of increased taxes in conjunction with the price of oil. If the price of oil were to settle in the \$40-per-barrel range that prevailed in December 2008, the burden of additional tax expense on the independent firms could reduce drilling activity. The combination of low oil prices and additional taxes might not justify the development of relatively high-cost resources, especially in deep waters, as in the Gulf of Mexico. However, with the October 2013 price of oil around \$100 per barrel, reflecting political unrest in the Middle East as well as other factors, the additional tax expense is likely to have a smaller effect on reducing oil development activity.<sup>9</sup>

## Repeal Tertiary Injectants Deduction

Tertiary injection expenses, including the injectant cost, can be fully deducted in the current tax year. Supporters of the favorable current treatment of these expenses point to the importance of tertiary recovery methods in maintaining the output of older wells, as well as the environmental advantages of injecting carbon dioxide, a primary tertiary injectant, into wells. Repeal of the deduction, or less favorable tax treatment of the expenses, would be likely to reduce oil output from older producing fields during periods when the profit margin, and the price of oil, is low. During a period of high oil prices, the repeal is likely to have a smaller effect on production levels.

## Repeal Passive Loss Exception for Working Interests in Oil Properties

Repeal of the passive loss exception for working interests in oil and natural gas properties is a relatively small item in terms of tax revenues, estimated at \$74 million from FY2014 to FY2023. The provision exempts working interests, investments, in gas and oil exploration and

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<sup>7</sup> Independent Petroleum Association of America, "New Natural Gas and Oil Taxes Would Crush America's Clean Energy and Energy Security," <http://www.ipaa.org/news/docs/ObamasNewtaxes2009.pdf>.

<sup>8</sup> Independent Petroleum Association of America, "Increasing Taxes on America's Independent Natural Gas and Oil Producers—A Bad Idea," <http://www.ipaa.org>.

<sup>9</sup> On October 18, 2013, the observed futures price of West Texas Intermediate on the NYMEX was \$101.1 per barrel.

development from being categorized as “passive income (or loss)” with respect to the Tax Reform Act of 1986. This categorization permits the deduction of losses accrued in oil and gas projects against other active income earned without limitation, and is believed to act as an incentive to induce investors to finance oil and gas projects.

## Repeal Percentage Depletion Allowance

Percentage depletion is the practice of deducting from an oil company’s gross income a percentage value, in the current law 15%, which represents, for accounting and tax purposes, the total value of the oil deposit that was extracted in the tax year. Percentage depletion has a long history in the tax treatment of the oil industry, dating back to 1926. The purpose of the percentage depletion allowance is to provide an analog to normal business depreciation of assets for the oil industry, in effect equating the tax treatment of oil deposits to the tax treatment of capital equipment in more traditional manufacturing industries. The analogy is based on the observation that both capital equipment in traditional manufacturing, as well as an oil deposit, are “wasting resources” in the sense that they both require capital investment to generate an income stream, and that both will eventually become nonproductive through obsolescence or through wearing out. Depreciation allowances are applied against the investment in capital equipment, and depletion allowances are applied to the value of oil deposits as a way to recover initial investments.

In its current form, the allowance is limited to domestic U.S. production by independent producers, on the first 1,000 barrels per day, per well, of production, and is limited to 65% of the producer’s net income.

Percentage depletion was eliminated for the major oil companies in 1975. Although major oil companies’ profits were likely affected by the tax change, their production of oil showed little variation as a result. Production of oil within the United States remains attractive for companies because ownership of the oil is allowed in this country. In most areas of the world, ownership of oil is vested in the national oil company, as a proxy for the state itself. The result is generally a lower share of revenues for private oil companies producing outside the United States. The Administration projects that the repeal of the percentage depletion allowance would yield tax revenues of approximately \$10.7 billion over the period FY2014 through FY2023.

## Repeal Manufacturing Tax Deduction (§199)

A provision in the proposed budget for FY2014 that affects both independent and the major companies’ oil and natural gas tax liability is the repeal of the domestic manufacturing tax deduction for those industries.<sup>10</sup> As shown in **Table 1**, the Administration estimates that the repeal of this deduction for the oil and natural gas industries would contribute \$1.1 billion in revenue in 2014, \$8.8 billion for the period FY2014 to FY2018. The total increase in tax revenue is estimated to be \$17.4 billion from FY2014 to FY2024, according to estimates reported in the budget proposal.

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<sup>10</sup> The FY2014 budget proposal also requests repeal of the deduction for coal and other hard minerals in addition to oil and natural gas. This proposal is revenue-neutral in the sense that revenues gained by the repeal of the deduction for these industries would be used to finance an increase in the deduction rate for other domestic manufacturing firms.

(14)

2019 财年美国政府预算分析

FISCAL YEAR 2019

**EFFICIENT, EFFECTIVE, ACCOUNTABLE**

**AN  
AMERICAN  
BUDGET**

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**ANALYTICAL  
PERSPECTIVES**

**BUDGET OF THE U.S. GOVERNMENT**

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**Table 13-4. PRESENT VALUE OF SELECTED TAX EXPENDITURES FOR ACTIVITY IN CALENDAR YEAR 2017**

(In millions of dollars)

Provision	2017 Present Value of Revenue Loss
5 Deferral of income from controlled foreign corporations (normal tax method) .....	63,630
7 Expensing of research and experimentation expenditures (normal tax method) .....	3,390
22 Credit for holding clean renewable energy bonds .....	0
9 Expensing of exploration and development costs - fuels .....	740
36 Expensing of exploration and development costs - nonfuels .....	40
40 Expensing of multiperiod timber growing costs .....	110
45 Expensing of certain multiperiod production costs - agriculture .....	50
44 Expensing of certain capital outlays - agriculture .....	30
50 Expensing of reforestation expenditures .....	20
66 Accelerated depreciation on rental housing .....	14,080
77 Depreciation of buildings other than rental .....	-5,300
78 Accelerated depreciation of machinery and equipment .....	27,200
78 Expensing of certain small investments (normal tax method) .....	1,320
105 Credit for holders of zone academy bonds .....	160
65 Credit for low-income housing investments .....	9,120
102 Qualified tuition programs .....	3,990
144 Defined benefit employer plans .....	29,729
145 Defined contribution employer plans .....	79,310
146 Exclusion of IRA contributions and earnings .....	1,600
146 Exclusion of Roth earnings and distributions .....	5,300
146 Exclusion of non-deductible IRA earnings .....	500
148 Exclusion of contributions and earnings for Self-Employed plans .....	5,480
165 Exclusion of interest on public-purpose bonds .....	16,520
Exclusion of interest on non-public purpose bonds .....	4,260
170 Deferral of interest on U.S. savings bonds .....	260

tax method is that all R&E expenditures are successful and have an expected life of five years.

**8. Credit for increasing research activities.**—The baseline tax system would uniformly tax all returns to investments and not allow credits for particular activities, investments, or industries. In contrast, the Tax Code allows an R&E credit of up to 20 percent of qualified research expenditures in excess of a base amount. The base amount of the credit is generally determined by multiplying a “fixed-base percentage” by the average amount of the company’s gross receipts for the prior four years. The taxpayer’s fixed base percentage generally is the ratio of its research expenses to gross receipts for 1984 through 1988. Taxpayers can elect the alternative simplified credit regime, which equals 14 percent of qualified research expenses that exceed 50 percent of the average qualified research expenses for the three preceding taxable years.

### Energy

**9. Expensing of exploration and development costs, fuels.**—Under the baseline tax system, the costs of exploring and developing oil and gas wells and coal mines or other natural fuel deposits would be capitalized and

then amortized (or depreciated) over an estimate of the economic life of the property. This insures that the net income from the well or mine is measured appropriately each year.

In contrast to this treatment, current law allows immediate deduction, i.e. expensing, of **intangible drilling costs** for successful investments in domestic oil and gas wells (such as wages, the cost of using machinery for grading and drilling, and the cost of unsalvageable materials used in constructing wells). Current law also allows immediate deduction of eligible **exploration and development costs for domestic coal mines and other natural fuel deposits**. Because expensing allows recovery of costs sooner, it is more generous for the taxpayer than amortization. Expensing provisions for exploration expenditures apply only to properties for which a deduction for percentage depletion is allowable. For oil and gas wells, integrated oil companies may deduct only 70 percent of intangible drilling costs and must amortize the remaining 30 percent over five years. Non-integrated oil companies may expense all such costs.

**10. Excess of percentage over cost depletion, fuels.**—The baseline tax system would allow recovery of the costs of developing certain oil, gas, and mineral fuel

properties using cost depletion. Cost depletion is similar in concept to depreciation, in that the costs of developing or acquiring the asset are capitalized and then gradually reduced over an estimate of the asset's economic life, as is appropriate for measuring net income.

In contrast, the Tax Code generally allows independent fuel producers and royalty owners to take percentage depletion deductions rather than cost depletion on limited quantities of output. **Under percentage depletion, taxpayers deduct a percentage of gross income from fossil fuel production.** In certain cases the deduction is limited to a fraction of the asset's net income. **Over the life of an investment, percentage depletion deductions can exceed the cost of the investment.** Consequently, percentage depletion offers more generous tax treatment than would cost depletion, which would limit deductions to an investment's cost.

**11. Exception from passive loss limitation for working interests in oil and gas properties.**—The baseline tax system accepts current law's general rule limiting taxpayers' ability to **deduct losses from passive activities against nonpassive income** (e.g., wages, interest, and dividends). **Passive activities generally are defined as those in which the taxpayer does not materially participate,** and there are numerous additional considerations brought to bear on the determination of which activities are passive for a given taxpayer. Losses are limited in an attempt to limit tax sheltering activities. Passive losses that are unused may be carried forward and applied against future passive income.

An exception from the passive loss limitation is provided for a working interest in an oil or gas property that the taxpayer holds directly or through an entity that does not limit the liability of the taxpayer with respect to the interest. Thus, **taxpayers can deduct losses from such working interests against nonpassive income without regard to whether they materially participate in the activity.**

**12. Capital gains treatment of royalties on coal.**—The baseline tax system generally would tax all income under the regular tax rate schedule. It would not allow preferentially low tax rates to apply to certain types or sources of income. For individuals, tax rates on regular income vary from 10 percent to 39.6 percent (plus a 3.8-percent surtax on high income taxpayers), depending on the taxpayer's income. In contrast, current law allows capital gains realized by individuals to be taxed at a preferentially low rate that is no higher than 20 percent (plus the 3.8-percent surtax). Certain sales of coal under royalty contracts qualify for taxation as capital gains rather than ordinary income, and so benefit from the preferentially low 20 percent maximum tax rate on capital gains.

**13. Exclusion of interest on energy facility bonds.**—The baseline tax system generally would tax all income under the regular tax rate schedule. It would not allow preferentially low (or zero) tax rates to apply to certain types or sources of income. In contrast, the Tax Code allows interest earned on State and local bonds used to finance construction of certain energy facilities to be exempt from tax. These bonds are generally subject to the State private-activity-bond annual volume cap.

**14. Enhanced oil recovery credit.**—A credit is provided equal to 15 percent of the taxpayer's costs for enhanced oil recovery on U.S. projects. The credit is reduced in proportion to the ratio of the reference price of oil for the previous calendar year minus \$28, adjusted for inflation from 1990, to \$6.

**15. Energy production credit.**—The baseline tax system would not allow credits for particular activities, investments, or industries. Instead, it generally would seek to tax uniformly all returns from investment-like activities. In contrast, the Tax Code provides a credit for certain electricity produced from wind energy, biomass, geothermal energy, solar energy, small irrigation power, municipal solid waste, or qualified hydropower and sold to an unrelated party. Wind facilities must have begun construction before January 1, 2020. Facilities that begin construction in 2017 receive 80 percent of the credit, facilities that begin construction in 2018 receive 60 percent of the credit, and facilities that begin construction in 2019 receive 40 percent of the credit. Qualified facilities producing electricity from sources other than wind must begin construction before January 1, 2017. In addition to the electricity production credit, an income tax credit is allowed for the production of refined coal for facilities placed in service before January 1, 2012. The Tax Code also provided an income tax credit for Indian coal facilities. The Indian coal facilities credit expired on December 31, 2016.

**16. Marginal wells credit.**—A credit is provided for crude oil and natural gas produced from a qualified marginal well. **A marginal well is one that does not produce more than 1,095 barrel-of-oil equivalents per year,** with this limit adjusted proportionately for the number of days the well is in production. The credit is no more than \$3.00 per barrel of qualified crude oil production and \$0.50 per thousand cubic feet of qualified natural gas production. The credit for natural gas is reduced in proportion to the amount by which the reference price of natural gas at the wellhead for the previous calendar year exceeds \$1.67 per thousand cubic feet and is zero for a reference price that exceeds \$2.00. The credit for crude oil is reduced in proportion to the amount by which the reference price of oil for the previous calendar year exceeds \$15.00 per barrel and is zero for a reference price that exceeds \$18.00. All dollar amounts are adjusted for inflation from 2004.

**17. Energy investment credit.**—The baseline tax system would not allow credits for particular activities, investments, or industries. Instead, it generally would seek to tax uniformly all returns from investment-like activities. However, the Tax Code provides credits for investments in solar and geothermal energy property, qualified fuel cell power plants, stationary microturbine power plants, geothermal heat pumps, small wind property and combined heat and power property. A temporary credit of up to 30 percent is available for certain qualified property placed in service before January 1, 2017. For solar energy, a temporary credit is available for property for which construction begins before January 1, 2022, and which is placed in service before January 1, 2024. The credit is 30 percent for property that begins construction

Table 13–1. ESTIMATES OF TOTAL INCOME TAX EXPENDITURES FOR FISCAL YEARS 2017-2027

(In millions of dollars)

	Total from corporations and individuals											
	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2018–2027
<b>National Defense:</b>												
1 Exclusion of benefits and allowances to armed forces personnel .....	12,400	12,830	11,640	11,680	12,040	12,520	13,040	13,590	14,190	14,820	15,490	131,840
<b>International affairs:</b>												
2 Exclusion of income earned abroad by U.S. citizens .....	6,600	6,930	7,280	7,640	8,020	8,420	8,840	9,290	9,750	10,240	10,750	87,160
3 Exclusion of certain allowances for Federal employees abroad .....	1,370	1,430	1,510	1,580	1,660	1,740	1,830	1,920	2,020	2,120	2,230	18,040
4 Inventory property sales source rules exception .....	3,320	3,570	3,840	4,170	4,480	4,760	5,070	5,410	5,780	6,180	6,640	49,900
5 Deferral of income from controlled foreign corporations (normal tax method) .....	107,200	112,560	118,190	124,100	130,310	136,820	143,660	150,850	158,390	166,310	174,620	1,415,810
6 Deferred taxes for financial firms on certain income earned overseas .....	16,080	16,880	17,730	18,620	19,550	20,520	21,550	22,630	23,760	24,950	26,190	212,380
<b>General science, space, and technology:</b>												
7 Expensing of research and experimentation expenditures (normal tax method) .....	8,330	8,340	9,140	10,100	10,910	11,640	12,310	13,040	13,820	14,660	15,540	119,500
8 Credit for increasing research activities .....	11,500	12,250	13,010	13,820	14,680	15,600	16,580	17,630	18,730	19,900	21,140	163,340
<b>Energy:</b>												
9 Expensing of exploration and development costs, fuels ..	-650	-290	-30	120	200	260	290	290	300	350	370	1,860
10 Excess of percentage over cost depletion, fuels .....	440	550	600	640	700	830	990	1,110	1,210	1,360	1,510	9,500
11 Exception from passive loss limitation for working interests in oil and gas properties .....	20	20	20	20	20	30	30	30	30	30	30	260
12 Capital gains treatment of royalties on coal .....	140	160	150	140	150	150	160	160	170	180	190	1,610
13 Exclusion of interest on energy facility bonds .....	10	10	10	10	10	10	10	30	30	30	30	180
14 Enhanced oil recovery credit .....	270	350	400	450	440	460	500	530	510	490	440	4,570
15 Energy production credit <sup>1</sup> .....	1,590	2,230	2,870	3,430	3,880	4,280	4,600	4,790	4,850	4,750	4,440	40,120
16 Marginal wells credit .....	70	110	70	30	30	40	100	140	180	210	230	1,140
17 Energy investment credit <sup>1</sup> .....	1,850	3,410	3,470	3,330	3,330	2,710	1,630	670	80	-120	-150	18,360
18 Alcohol fuel credits <sup>2</sup> .....	20	0	0	0	0	0	0	0	0	0	0	0
19 Bio-Diesel and small agri-biodiesel producer tax credits <sup>3</sup> .....	40	0	0	0	0	0	0	0	0	0	0	0
20 Tax credits for clean-fuel burning vehicles and refueling property .....	590	680	670	490	360	330	280	240	180	130	100	3,460
21 Exclusion of utility conservation subsidies .....	470	490	520	540	570	590	620	650	680	710	750	6,120
22 Credit for holding clean renewable energy bonds <sup>4</sup> .....	70	70	70	70	70	70	70	70	70	70	70	700
23 Deferral of gain from dispositions of transmission property to implement FERC restructuring policy .....	-190	-270	-210	-190	-150	-120	-70	-20	0	0	0	-1,030
24 Credit for investment in clean coal facilities .....	140	110	100	250	320	190	20	-20	-10	-10	-10	940
25 Temporary 50% expensing for equipment used in the refining of liquid fuels .....	-1,380	-1,140	-930	-740	-560	-370	-180	-40	0	0	0	-3,960
26 Natural gas distribution pipelines treated as 15-year property .....	140	150	150	150	120	60	-20	-100	-190	-270	-320	-270
27 Amortize all geological and geophysical expenditures over 2 years .....	70	60	70	70	70	80	70	60	40	40	50	610
28 Allowance of deduction for certain energy efficient commercial building property .....	30	-10	-30	-30	-30	-30	-30	-30	-30	-30	-30	-280
29 Credit for construction of new energy efficient homes .....	170	70	10	0	0	0	0	0	0	0	0	80
30 Credit for energy efficiency improvements to existing homes .....	290	0	0	0	0	0	0	0	0	0	0	0
31 Credit for residential energy efficient property .....	1,430	1,380	1,360	1,250	1,060	530	120	20	0	0	0	5,720
32 Qualified energy conservation bonds <sup>5</sup> .....	30	30	30	30	30	30	30	30	30	30	30	300
33 Advanced Energy Property Credit .....	50	0	-20	-20	-10	-10	0	0	0	0	0	-60
34 Advanced nuclear power production credit .....	0	0	170	440	550	550	550	550	550	550	550	4,460
35 Reduced tax rate for nuclear decommissioning funds .....	210	230	240	260	270	280	290	310	320	340	350	2,890
<b>Natural resources and environment:</b>												
36 Expensing of exploration and development costs, nonfuel minerals .....	40	50	50	50	50	50	50	50	50	50	50	500
37 Excess of percentage over cost depletion, nonfuel minerals .....	140	140	150	150	150	150	150	150	140	140	140	1,460
38 Exclusion of interest on bonds for water, sewage, and hazardous waste facilities .....	420	410	420	420	450	500	540	580	610	650	680	5,260

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不同类型能源的税收激励措施的价值



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# The Value of Energy Tax Incentives for Different Types of Energy Resources: In Brief

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May 18, 2017

**Congressional Research Service**

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[www.crs.gov](http://www.crs.gov)

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**Table 2. Energy-Related Tax Preferences, 2016**

billions of dollars

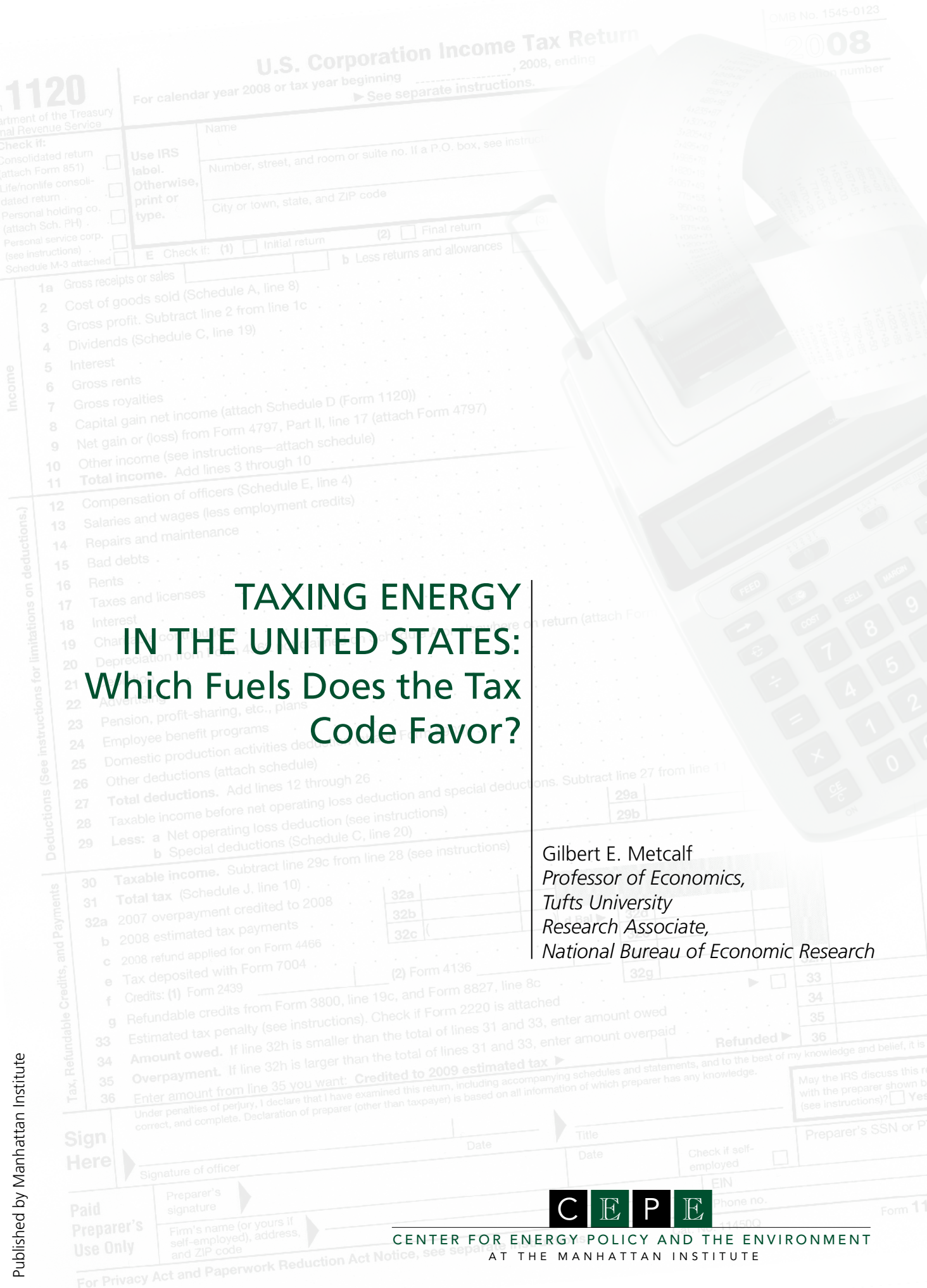
Provision	2016 Cost
<b>Fossil Fuels</b>	
Credits for investments in Clean Coal Facilities	0.2
Expensing of Exploration and Development Costs: Oil and Gas	1.8
Excess of Percentage over Cost Depletion: Oil and Gas	0.7
Excess of Percentage over Cost Depletion: Other Fuels	0.2
Amortization of Geological and Geophysical Expenditures Associated with Oil and Gas Exploration	0.1
Amortization of Air Pollution Control Facilities	0.5
15-year Depreciation Recovery Period for Natural Gas Distribution Lines	0.2
Exceptions for Publicly Traded Partnerships with Qualified Income Derived from Certain Energy-Related Activities	0.9
Alternative Fuel Mixture Credit	0.6
<i>Subtotal, Fossil Fuels</i>	5.2
<b>Renewables</b>	
Energy Credit, Investment Tax Credit (ITC)	2.6
Production Tax Credit (PTC)	3.4
Residential Energy-Efficient Property Credit	1.1
Credit for Investment in Advanced Energy Property	0.3
5-year Depreciation Recovery Period for Certain Energy Property (solar, wind, etc.)	0.3
Treasury Grant in Lieu of Tax Credit	0.1
<i>Subtotal, Renewables</i>	7.8
<b>Efficiency</b>	
Credit for New Energy-Efficient Homes	0.4
Deduction for Energy-Efficient Commercial Buildings	0.2
Credit for Energy-Efficient Improvements to Existing Homes	0.5
<i>Subtotal, Efficiency</i>	1.1
<b>Renewable Fuels</b>	
Biodiesel Tax Credits	3.6
<i>Subtotal, Renewable Fuels</i>	3.6
<b>Alternative Technology Vehicles</b>	
Credit for Plug-In Electric Vehicles	0.3
<i>Subtotal, Alternative Technology Vehicles</i>	0.3

(...continued)

facilities is currently *de minimis*. However, should qualifying capacity be placed in service by the end of 2020, there may be positive tax expenditures associated with this provision.

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美国能源征税



# TAXING ENERGY IN THE UNITED STATES: Which Fuels Does the Tax Code Favor?

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## A. Federal Tax Provisions

To begin, income earned in the production or distribution of energy is subject to the U.S. income tax, mostly that on corporate income, which has a top federal marginal rate of 35 percent. Table 5 indicates the share of assets in various energy-related industries subject to the corporate income tax. The vast bulk of assets in the mining, utilities, and petroleum and coal-manufacturing sectors is subject to corporate income tax.

**Table 5. Share of Assets Subject to Corporate Income Tax**

Industry	Corporate Income-Tax Treatment
Mining	92.3%
Utilities	99.6%
Petroleum and Coal Products, Manufacturing	99.2%
Retail Gasoline Sales	47.6%
Pipeline Transportation	68.5%

Source: Congressional Budget Office (2006), table 3

I analyze energy investments in this paper assuming that firms are subject to federal and state corporate income taxes.<sup>8</sup> Many energy firms are subject to the corporate alternative minimum tax (AMT). While I do not analyze the corporate AMT in detail in this paper, I do note in various places where my analytic results can be affected by the AMT.<sup>9</sup>

### 1. DEPRECIATION

Under the current tax code, capital assets are depreciated according to the Modified Accelerated Cost Recovery System (MACRS), with recovery periods ranging from three to thirty-nine years. A declining-balance method is used to depreciate most capital, at either 200 percent (three-, five-, seven-, and ten-year property) or 150 percent (fifteen- and twenty-year property), with the option to shift to straight-line depreciation at whichever point it becomes advantageous to do so. Assuming that firms switch to straight-line depreciation at the point where

straight-line provides a larger deduction than declining-balance, the two key parameters are the recovery period of the asset and the declining-balance deduction rate. Table 6 illustrates how an asset with a value of \$1 would be depreciated under straight-line and double-declining-balance rules, assuming a seven-year recovery period.

Under straight-line depreciation, the taxpayer is allowed to deduct one-seventh of the value of an asset with a recovery period of seven years. The remaining basis in each year is the share of the asset that has not yet been depreciated and that can be depreciated in future years. At the end of seven years, all the asset has been depreciated, and zero basis remains. Under the double-declining-balance method, two-sevenths of the value of the asset may be depreciated in the first year. In subsequent years, two-sevenths of the remaining basis may be taken as a deduction. With these rules, the asset would never be fully depreciated. Thus taxpayers at any point may switch to applying straight-line depreciation to the remaining basis. After year three, it is not advantageous to switch to straight-line, since the deduction allowed in year four would equal  $0.364/4 = 0.091$ , which is less than the amount allowed under double-declining balance (0.104). In the following year, it is advantageous to switch, and the remaining basis is depreciated over the final three years of the asset.<sup>10</sup> Tax depreciation effectively reduces the purchase price of an asset.<sup>11</sup>

Electric generating capital is depreciated over different tax lives, depending on the type of plant. Recovery periods range from five years for renewable energy to twenty years for coal. High-voltage electricity transmission lines received a fifteen-year recovery period in the Energy Policy Act of 2005. That act also clarified the depreciation of natural-gas gathering (seven years) and reduced the recovery period of distribution pipelines from twenty years to fifteen. In addition, the new law contains a provision allowing partial expensing of new refinery capacity placed in service before 2012. The provision allows for 50 percent expensing, with the remainder deducted, as under current law.

New depreciation provisions for “smart grid” technology were included in the Emergency Economic Stabi-

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石油和天然气税收补贴现状与分析

# CRS Report for Congress

## Oil and Gas Tax Subsidies: Current Status and Analysis

December 20, 2006

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Prepared for Members and  
Committees of Congress

For purposes of percentage depletion, before EPACT05, an independent oil producer was one that, on any given day, (1) did not refine more than 50,000 barrels of oil and (2) did not have a retail operation grossing more than \$5 million a year (IRC § 613A[d]). EPACT05 raised the 50,000 barrel daily limit to 75,000. In addition, the act changed the refinery limitation from actual daily production to average daily production for the taxable year. Accordingly, the average daily refinery runs for the taxable year may not exceed 75,000 barrels. For this purpose, the taxpayer would calculate average daily refinery runs by dividing total refinery runs for the taxable year by the total number of days in the taxable year. This is effective for taxable years ending after the date of enactment.

### **Natural Gas Distribution Lines Treated as 15-Year Property**

For purposes of determining the depreciation deduction, EPACT05 established a 15-year recovery period for natural gas distribution lines. Prior to this amendment, natural gas distribution lines were assigned a 20-year recovery period. This provision is effective for property, the original use of which begins with the taxpayer after April 11, 2005, which is placed in service after April 11, 2005, and before January 1, 2011, and does not apply to property subject to a binding contract on or before April 11, 2005.

### **Temporary Expensing for Equipment Used in Oil Refining**

Before the enactment of EPACT05, depreciation rules (the Modified Accelerated Cost Recovery System, MACRS) required oil refinery assets to be depreciated over 10 years using the double declining balance method.<sup>17</sup> Under the 2005 act, refineries are allowed to irrevocably elect to expense 50% of the cost of qualified refinery property, with no limitation on the amount of the deduction. This provision was enacted to increase investments in existing refineries so as to increase petroleum product output and reduce prices.

The expensing deduction is allowed in the taxable year in which the refinery is placed in service. The remaining 50% of the cost remains eligible for regular cost recovery provisions. To qualify for the deduction (1) original use of the property must commence with the taxpayer; (2)(a) construction must be pursuant to a binding construction contract entered into after June 14, 2005, and before January 1, 2008, (b) in the case of self-constructed property, construction began after June 14, 2005, and before January 1, 2008, or (c) the refinery is placed in service before January 1, 2008; (3) the property must be placed in service before January 1, 2012; (4) the property must meet certain production capacity requirements if it is an addition to an existing refinery; and (5) the property must meet all applicable environmental laws when placed in service. Certain types of refineries, including asphalt plants, are not eligible for the deduction, and there is a special rule for sale-leasebacks of qualifying refineries. If the owner of the refinery is a cooperative, it may elect to allocate all or a part of the deduction to the cooperative owners, allocated on the basis of ownership

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<sup>17</sup> Under the double declining balance method of calculating depreciation deductions, the annual deduction is a fixed percentage (200% or double the straight-line rate) of the difference between asset cost and prior year depreciation deductions.

interests. This provision is effective for qualifying refineries placed in service after date of enactment (i.e., it became effective on **August 9, 2005**).

## **Arbitrage Rules Not To Apply to Prepayments for Natural Gas**

EPACT05 creates a safe harbor exception to the general rule that tax-exempt, bond-financed prepayments violate the tax code's arbitrage restrictions. The term *investment-type property* does not include a prepayment under a qualified natural gas supply contract. The act also provides that such prepayments are not treated as private loans for purposes of the private business tests. Thus, a prepayment financed with tax-exempt bond proceeds for the purpose of obtaining a supply of natural gas for service area customers of a governmental utility would not be treated as the acquisition of investment-type property. The safe harbor provisions do not apply if the utility engages in intentional acts to render (1) the volume of natural gas covered by the prepayment to be in excess of that needed for retail natural gas consumption and (2) the amount of natural gas that is needed to fuel transportation of the natural gas to the governmental utility. This provision is effective for obligations issued after date of enactment.

## **Natural Gas Gathering Lines Treated as Seven-Year Property**

Under tax law prior to the enactment of EPACT05, the recovery period for natural gas gathering lines could be either 7 or 15 years, depending on whether they were classified as production or transportation equipment. Several court cases reflected the ambiguous tax treatment. Natural gas pipelines had a recovery period of 15 years, whereas natural gas distribution lines had a recovery period of 20 years (which, as noted above, was reduced to 15 years). EPACT05 assigned natural gas gathering lines a seven-year recovery period for MACRS depreciation deductions.

EPACT05 defined a natural gas gathering line as the pipe, equipment, and appurtenances determined to be a gathering line by the Federal Energy Regulatory Commission (FERC) or used to deliver natural gas from the well-head or common point to the point at which the gas first reaches (1) a gas processing plant, (2) an interconnection with an interstate transmission line, (3) an interconnection with an intrastate transmission pipeline, or (4) a direct connection with a local distribution company, a gas storage facility, or an industrial consumer. Also, the act requires that the original use of the property begin with the taxpayer. This provision became effective for property placed in service after April 11, 2005, excluding property with respect to which the taxpayer or related party had a binding acquisition contract on or before April 11, 2005.

## **Pass Through to Owners of Deduction for Capital Costs Incurred by Small Refiner Cooperatives in Complying with EPA Sulfur Regulations**

IRC § 45H allows a small refiner to claim a tax credit for the production of low-sulfur diesel fuel that is in compliance with Environmental Protection Agency (EPA) sulfur regulations (the Highway Diesel Fuel Sulfur Control Requirements). The credit is \$2.10 per barrel of low-sulfur diesel fuel produced; it is limited to 25% of

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美国和加拿大页岩气产业政策借鉴

# 美国和加拿大页岩气产业政策借鉴

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**摘要** 美国、加拿大政府为鼓励非常规资源开发, 出台了一系列页岩气产业扶持政策, 其中包括对页岩气勘探、开发实行税收减免及财政补贴; 建立专项基金资助研究机构开展技术研发; 打造多元化的投资环境, 建立市场机制等等。这些举措降低了页岩气开发成本, 促进了页岩气产业的快速发展。在鼓励页岩气发展的同时, 两国还加强行业监管, 出台了严格的环境保护政策, 对作业区水资源、渔业资源和野生动物进行保护。本研究在综合分析了美、加两国页岩气产业政策之后, 建议我国政府借鉴北美页岩气发展经验, 针对页岩气产业出台一定的扶持政策; 设立基金扶持项目, 通过多领域技术合作, 最终形成一套完整的页岩气开发配套技术; 同时制定严格的环境保护政策, 减少环境污染, 保障我国页岩气资源的安全、有效开发。

**关键词** 页岩气 产业政策 税收 补贴 环境保护 管网建设 美国 加拿大

北美页岩气革命的成功点燃了其他国家开发本土页岩气资源的热情。除美国和加拿大外, 中国、波兰、澳大利亚等30多个国家开始启动对页岩气的研究工作, 但由于起步较晚, 缺乏配套的产业政策, 基本都处于起步阶段。美国是世界上页岩气资源勘探开发最早、技术最成熟的国家。美国政府长期以来一直支持和鼓励对本土非常规资源的勘探开发, 特别是对页岩气资源, 陆续出台了多项扶持政策, 从而大大提高了油气生产商的开发热情, 降低了页岩气的生产成本, 刺激了页岩气产业的快速发展。

## 一、美国和加拿大页岩气产业政策经验

1. 提供政策支持, 对页岩气勘探、开发实行税收减免及财政补贴

20世纪70年代末, 美国政府就开始鼓励开发本土的非常规资源。政府将致密气、煤层气和页岩气统一划归为非常规天然气, 并通过立法落实对非常规天然气的补

贴政策。这些补贴政策最早开始于1978年的《天然气政策法案》(见表1), 但在该法案中并没有明确说明对页岩气的具体补贴额度和年限。1980年, 美国国会通过《原油暴利税法》, 其中第29条“非常规能源生产税收减免及财政补贴政策”明确规定: 从1980年起, 美国本土钻探的非常规天然气(煤层气和页岩气)可享受每桶油当量3美元的补贴。美国国会后来又将第29条法案的执行期延续了两次至1992年。该政策有效地激励了非常规气井的钻探, 使美国在1980-1992年间非常规气井数量爆增, 达新增矿井总数的78%。

1992年, 美国国会再次对《原油暴利税法》第29条进行修订, 对1979-1999年期间钻探、2003年之前生产的页岩气实行税收减免政策, 减免幅度为0.5美元/千立方英尺(约0.02美元/立方米), 而1989年美国的天然气价格仅为1.75美元/千立方英尺(约0.07美元/立方米)。美国对页岩气的税收减免政策前后共持续了23年。

在1997年颁布的《纳税人减负法案》中，美国政府依然延续对非常规能源实行税收减免政策，直到2006年美国政府的产业政策。新的产业政策规定：在2006年投入运营、用于生产非常规能源的油气井，可在2006-2010年享受每吨油当量22.05美元的补贴。此项政策使得美国非常规气探井数量大幅上升，天然气储量和产量也随之大幅增加。

在美国，除联邦政府出台的一系列产业政策外，拥有页岩气资源的得克萨斯州、俄亥俄州、宾夕法尼亚州的州政府也相继颁布了一些鼓励政策，其中最具代表性的是得克萨斯州。自1992年以来，得州政府对页岩气开发免征生产税，实行每立方米3.5美分的州政府补贴（占州政府全年税收的7.5%）。这些补贴政策与联邦政府的政策并不冲突，在很大程度上鼓励了石油天然气公司对页岩气资源进行开发。

加拿大是除美国外世界上另一个对页岩气进行商业化开发的国

家。2008年，加拿大天然气产量已占据北美天然气市场将近50%的份额，这都得益于该国国家政策的大力支持。加拿大政府在制定产业扶持政策时，主要参考了美国的产业政策，例如对生产商提供一定税收优惠，对技术研发项目给予一定扶持，以及在水处理和环境保护方面出台指导意见。

在加拿大从事油气勘探和开采，可享受联邦和省区两级政府的各种税收优惠政策。对于页岩气开发等高风险投入的矿产行业，加拿大财政部将给予税收补贴鼓励，投入当年减免税率为100%，相当于生产前全额减免税率；在生产期，政府还会对高风险、低收益的项目进行一定的税额减免，最高减免幅度为项目当年缴纳税额的30%。

2. 建立专项研究基金资助研究机构开展技术研发，促进整体产业技术进步

20世纪70年代初，美国天然气产量持续下降，造成本土天然气供应紧张。为缓解能源供应问题，美

国政府积极推动本土非常规气的勘探和开发，成立了美国天然气研究院（GTI），旨在整合其国内天然气领域的技术研究人才，开展非常规能源技术研究。美国天然气院作为非盈利性机构，在后来的很多年，一直在为美国能源行业提供技术支持，在一定程度上支持政府实现既定的产业政策。

1976年，美国联邦政府启动“东部页岩气项目”。美国联邦能源管理委员会（FERC）也同时批准了FERC研究中心和美国天然气院的研究预算。政府还邀请多所大学、研究机构和私营的石油天然气公司加入该项目，进行联合研究。同年，FERC研究中心成功研发页岩气大型水力压裂技术，并获得了该项技术的专利。1977年，美国能源部率先向外界展示了该项技术。该技术对非常规天然气产业产生了深远影响，极大地提高了非常规能源的开发效率，许多中小型公司开始运用这种技术。

20世纪80年代末至90年代初，

表1 美国联邦政府主要产业政策

年份	公布法案及相关政策	具体内容
1978	《天然气政策法案》（Natural Gas Policy Act of 1978）	将致密气、煤层气和页岩气统一划归为非常规天然气，通过立法保证非常规天然气的开发税收和补贴政策
1980	《原油暴利税法》中第29条“非常规能源生产税收减免及财政补贴政策”（Windfall Profits Tax Act, Section 29 tax credit for production of Non-conventional fuels）	1980年至1992年钻探的非常规天然气（包括煤层气和页岩气）可享受每桶油当量3美元的补贴
1992	第29条“非常规能源生产税收减免及财政补贴政策”修正案	设立了能源生产税收津贴，持续非常规气补贴政策
1992	《能源政策法案》（Energy Policy Act of 1992）	扩展了非常规能源的补贴范围
1997	《纳税人减负法案》（Taxpayer Relief Act of 1997）	延续了对非常规能源的税收补贴政策
2004	《美国能源法案》（Energy Act 2004）	10年内政府每年投资4500万美元用于支持非常规天然气的研发
2005	《能源政策法案》第1345条（Energy Policy Act of 2005, section 1345）	2006年投入运营的生产非常规能源的油气井，可在2006-2010年获得每桶油当量3美元的补贴
2009	推进国家间在清洁能源领域的合作	政府间建立长期的能源技术合作关系，帮助一些页岩气资源富集的国家开发页岩气资源
2011	美国国务院成立能源资源局	加强国际能源领域合作，使美国的能源结构向更为清洁的方向转变



美国能源部设立了很多专项基金,支持研究机构和中小型技术公司开展新技术研究。在专项基金的资助下,美国能源部所属的Sandia国家实验室很快研发出包括微地震成图、页岩及煤层水力压裂等技术。1991年,在美国能源部和美国联邦能源管理委员会的共同资助下,得克萨斯州天然气公司Mitchell Energy在该州北部的Barnett气田成功完钻第一口页岩气水平井,该项目主要技术支持由美国天然气研究院提供。1998年,同样是在政府的资助下,Mitchell Energy公司研发了具有经济效益的滑溜水压裂技术。直到今天,该技术仍为核心技术,被广泛运用于页岩气开发。2004年,美国政府开始新一轮的基金资助,《美国能源法案》规定,政府将在未来10年内每年投资4500万美元用于包括页岩气在内的非常规天然气研发。

从20世纪80年代至今,美国能源部、美国联邦能源管理委员会等多个政府部门先后投入了60多亿美元用于非常规气的勘探开发,其中用于培训和研究的费用近20亿美元,后来诸多技术突破都得益于这些研究。其间,美国政府资助研发的技术主要包括:水平井钻井技术、水平井多段压裂技术、清水压裂技术和近期出现的同步压裂技术,这些先进技术的规模化应用提高了页岩气井产量,降低了开采成本,使页岩气生产进入了工厂化、规模化开发阶段。

加拿大政府同样在研发资金和技术支持方面资助了很多研究机

构和大学开展页岩气开发技术的研发。政府除设立专项基金外,还召集一些研究机构和私人石油公司联合成立产业内技术研发项目,专门针对页岩气进行技术公关和研发,一般项目研究时间为2~3年,项目的知识产权归政府或牵头机构所有,其他项目参与者都可以共享或优先购买研发出的新技术或新型产品。

### 3. 引进市场竞争机制,开放天然气价格,降低页岩气开发成本

除了制定税收补贴政策、设立基金支持技术研发外,美国政府还一直致力于打造多元化的投资环境,建立自由市场机制。1978年,美国国会通过了《天然气政策法案》,放松了对天然气价格的管控,使气价的变动完全由市场需求来决定,联邦政府只通过环境保护和管道建设进行有限介入,这在一定程度上使天然气市场成为具有竞争性的市场。这种自由市场机制避免了大型石油公司对气价和市场的垄断,使具有竞争力的中小型石油公司都可以参与市场竞争。

据美国能源信息署(EIA)统计,2003年,美国85%的页岩气都是由中小型石油公司生产的。迫于页岩气产业的低回报、高成本压力,这些公司不断进行技术革新,成为推动美国页岩气开采技术快速发展的主要动力。由于中小型独立油气开发商在技术革新方面行动更快捷,而大公司在长期性和财务稳定性上有更多保证,因此,美国的页岩气产业逐渐出现了中小公司取得技术和产业突破,大公司则对中小公司进行收购和兼并的现象。政

府积极推动的这种产业模式丰富和完善了产业链环节,促进了美国页岩气产业的快速发展。

### 4. 建立输气管网和管网运行的市场化公平准入机制,对管道公司实行税率减免、提供贷款

美国是世界上天然气管网最发达的国家。据统计,美国本土已拥有近40多万千米的天然气管道,这为页岩气入网销售、降低运输成本提供了便利。1992年,美国政府决定取消管道公司对天然气购销市场的控制,禁止天然气生产者拥有天然气管网资产。在产业模式上,美国政府采取了天然气开采和管道运输业务分离的模式,规定管道公司只能从事输送服务,避免垂直垄断型产业链出现。政府还规定天然气生产商和用户对天然气管网拥有公平准入条件,中小型能源公司可以及时通过输气管网销售页岩气。这种产业政策促进了美国天然气市场公平竞争环境的形成,提高了天然气运输市场效率,更好地保护了市场参与者的利益。

对管道公司实行税率减免政策。1996年,为缓解能源供应紧张,降低非常规天然气的开发成本,美国政府向管道公司征收的所得税率仅为12.3%,远低于美国其他工业所得税率(美国平均工业所得税率为21.3%)。2001年,该项税率提高到13.3%,但仍是低于行业平均水平。

对一些地区的天然气管道建设实行激励措施。例如,在阿拉斯加的管网建设项目中,美国政府向当地管道建设公司提供贷款,为大宗

量的天然气处理装置提供15%的税收优惠，将大容量天然气管道折旧年限规定为7年。这些政策都降低了管道建设风险。

在天然气管网建设方面，加拿大政府首先确定了本土天然气的生产区块和资源分布情况。加政府学习美国的管网运营模式，鼓励天然气管网的建设，为天然气管道公司提供一定的贷款和税收减免政策，临近美国的区域都有洲际天然气管线。加拿大是世界上主要的天然气出口国，其所产页岩气不但可以满足国内的天然气需求，还可以通过洲际管线出口到美国等国家，特别是在加拿大西南部的不列颠哥伦比亚省（也译作俾诗省）和阿尔伯达省。这两个省拥有丰富的页岩气资源和复杂的天然气管网，为中小型企业开发泥盆纪/密西西比区块提供了便利。

#### 5. 逐步建立完善的页岩气开发环境保护政策

在页岩气开发初期，美国并未对页岩气开采采取任何环境监管措施。后期，随着开采规模不断扩大，页岩气开采在很多地区都产生了环境污染问题。一些环保组织多

次呼吁政府，禁止页岩气水力压裂，因为该技术的运用会造成严重的地下水污染。为此，美国政府重新制订了相关的环境保护政策，加强了对页岩气开发过程的环境监管（见表2）。

1996年，美国国会通过了《安全饮用水法》（SDWA）修正案，法案规定，禁止油气运营商在河流、湖泊、水库和地下水水源附近进行页岩气水力压裂；未经美国环境保护局批准，不得向任何水源排放任何污染物。同年，美国国会还通过《清洁空气法》（CAA），要求页岩气生产商必须控制压裂施工过程返排液体中挥发性有机化合物（VOC）的含量。美国环境保护局将派遣专员对页岩气开采活动进行监督，并对违反规定的石油公司进行严厉处罚。

颁布《职业安全与健康法》（OSHA），法案要求，运营商必须将施工现场使用的危险化学品材料清单向政府备案。《综合环境责任与赔偿法》（CERCLA）规定，运营商必须提交危险化学品排放途径，并承诺对可能发生的泄漏事件承担全部责任。美国环境保护局目前仍在

对页岩气开采造成的环境污染进行评估，评估结果和经过修订的环境保护条例将同时提交给国会进行审核，具体内容将于2014年公布。

在环境保护方面，加政府要求在加拿大进行页岩气开发的石油公司，必须向政府提供更多的信息，以便更好地利用和保护当地水资源。受政府委托，加拿大石油生产商协会（CAPP）2011年发布了《页岩气开发水力压裂技术指导条例》，明确要求加强水资源管理，加强水和液体使用信息的披露。该条例具体内容包括：通过合理的钻井施工管理，对地表和地下水资源的质量和数量进行保护；对施工用水进行循环回收利用，尽量使用清洁水的替代物；测量和公布水资源利用情况，减少对环境影响；支持环保型压裂液添加剂的开发，向公众公布压裂液添加剂的成分等。

在加拿大，前期页岩气在开采过程中对大气和水源造成了一定污染，这使加拿大各省对页岩气开发持谨慎态度。2011年，出于环境保护的考虑，魁北克省已暂停大部分新的天然气开发项目；不列颠哥伦比亚省虽然没有出台严厉政策，但

表2 美国与页岩气相关的主要环境政策

法案缩写	中文名称	内容
SDWA	《安全饮用水法》	禁止油气运营商在水源附近进行水力压裂作业
CWA	《清洁水法》	禁止未经许可向美国清洁水源排放污染物
CAA	《清洁空气法》	页岩气生产商必须控制压裂施工过程返排液体中的挥发性有机化合物（VOC）的含量
ESA	《濒危物种法》	在能源开发中必须对渔业和野生动物进行保护
MBTA	《候鸟条约》	确保工程作业时钻机不吸引或伤害鸟类
EPCRA	《社区经济规划法》	运营商必须维持工程施工材料的安全性
OSHA	《职业安全与健康法》	运营商必须将施工现场使用的危险化学品材料清单向政府备案
RCRA	《资源保护和回收法》	提出工程施工中废物回收及处理责任
CERCLA	《综合环境责任与赔偿法》	运营商必须提交危险化学品排放途径

资料来源：美国环境保护局（EPA）。

也对新勘探的页岩气区块采取审慎开发的态。加拿大政府除维持原有的能源开发激励政策外,并没有针对页岩气再出台新的产业政策。

## 二、启示与建议

### 1. 美国和加拿大页岩气的成功与政府出台的扶持政策密不可分

美国和加拿大政府制定的税收减免政策、市场化准入模式以及管网建设方案等都为页岩气的开发提供了有利条件,大大降低了页岩气开发成本,提升了页岩气盈利空间,为中小型油气开发商提供了公平竞争和商业开发页岩气的机遇。如果我国对页岩气产业的发展出台一定的扶持政策,可在一定程度上减少石油公司页岩气开发的成本压力,使其积极参与非常规能源的开发。

### 2. 美国页岩气的成功缘于多年的技术积累

美国政府设立基金长期支持技术研发,不但资助政府所属的研究机构,还投入一定的研究经费给中小型技术公司,使页岩气开发技术研发可以在多专业领域内同时开展。我国可以参考美国的经验,设立基金扶持项目,使多数具备实力的科研机构和公司,都可以参与页岩气新型技术的研发。通过多领域技术合作,最终形成一套完整的页岩气开发配套技术。

### 3. 环境保护成为页岩气开发面临的重要难题

环境保护问题是能源公司开发页岩气面临的风险因素,也为我国制定新的产业政策提出了挑战。

目前,美、加等国已出台严厉的环境保护政策,对页岩气开发起到了一定的负面作用,在一定程度上制约了水力压裂等开发技术的广泛应用,一些地区不能以最佳技术开发方案进行页岩气开采,造成钻完井成本增加,经济效益下降。我国出台的页岩气产业政策,应当参考美、加等国的环境保护政策,在保护地下水、减少地面污染的情况下,使页岩气得到经济、有效的开发。

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(19)

OECD 化石燃料补贴数据库—2016 年美国各州向  
石油和天然气产业提供的补贴

**Dataset: Fossil Fuel Support - USA**

Measure	Incidence	Indicator	Stage	Mechanism		Tax expenditure
				Level	Subnational	
				Unit	US dollar	
				Year	2016	
<a href="#">Gross Production Tax Rebate for 3D Seismic Wells</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	233,714
Natural gas					749,286	
<a href="#">Gross Production Tax Rebate for Economically At Risk Wells</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	2,299,810
Natural gas					7,373,190	
<a href="#">Gross Production Tax Exemption for O&amp;G Owned by Government</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	1,468,616
Natural gas					4,708,384	
<a href="#">Gas Marketing Deduction Against Gross Production Tax</a>	Cost of Intermediate Inputs	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	14,339,000
<a href="#">Sales Tax Exemption for Electricity Used in Enhanced Oil Recovery</a>					1,956,000	
<a href="#">Gas Gross Production Tax Exemptions + Oil Extraction Tax</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum		144,987,592
<a href="#">Severance-Tax Exemption for Stripper Wells</a>					39,225,903	
<a href="#">Severance-Tax Oil and Gas Ad Valorem Credit</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	12,176,375
<a href="#">Cook Inlet Platform Royalty Relief</a>					32,311,550	
<a href="#">Small Cook Inlet Discoveries Royalty Relief</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">Royalty Modification for Ooguruk Unit</a>					1,746,852	
<a href="#">Taxable Per Barrel Credit</a>	Output Returns	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">Gas Storage Facility Credit</a>	Capital	Producer Support Estimate	Transportation of fossil fuels (e.g., through	Natural gas		523,000,000
<a href="#">LNG Storage Facility Credit</a>	Capital	Producer Support Estimate	Extraction or mining stage	Natural gas		0
<a href="#">Gas Exploration and Development Credit</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">Gross Value Reduction</a>					0	
<a href="#">Oil and Gas Industry Service Expenditures Credit</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Natural gas		0
<a href="#">Sales Tax Exemption for Oil &amp; Gas Equipment</a>					0	
<a href="#">Property-Tax Exemption for Intangible Drilling Expenses</a>	Capital	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">In-State Refinery Tax Credit</a>	Capital	Producer Support Estimate	Extraction or mining stage	Natural gas		58,446,419
<a href="#">Impact Assistance Credit</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	76,453,581
<a href="#">Severance-Tax Reductions for Low-Volume Wells</a>					0	
<a href="#">Severance-Tax Reductions for New Oil-Shale Facilities</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Natural gas		0
<a href="#">Severance-Tax Exemption for Low-Volume Oil-Shale Production</a>					0	
<a href="#">Occupational-Privilege-Tax Exemption for Oil and Gas Workers</a>	Labour	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">Reduced Value for Certain Mineral Properties</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Natural gas		0
<a href="#">Sales-Tax Exemption for CO2 Used in Tertiary Recovery</a>					0	
<a href="#">Sales-Tax Exclusion for Installation of Board Roads in Oil-fields</a>	Cost of Intermediate Inputs	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">Sales-Tax Exclusion on Drilling Rigs</a>					0	
<a href="#">Sales-Tax Exemption for Repairs and Materials Used on Drilling Rigs</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Natural gas		0
<a href="#">Severance Tax Exemptions for Crude Oil and Natural Gas</a>					0	
<a href="#">Cost of Complying with Sulphur Regulations</a>	Cost of Intermediate Inputs	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	112,514,683
<a href="#">Full Expensing of Capital Investments in Qualified New Refinery Capacity</a>	Capital	Producer Support Estimate	Extraction or mining stage	Natural gas		30,440,468
<a href="#">Gross Production and Excise Tax Credits, Small Business and Rural</a>	Enterprise Income	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
<a href="#">Realty-Transfer Tax Exemption for Resource Leases</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Natural gas		149,073
<a href="#">Severance-Tax Reduction for Stripper Wells</a>					477,927	
<a href="#">Severance-Tax Reduction for Tertiary Recovery</a>	Land and natural resources	Producer Support Estimate	Extraction or mining stage	Petroleum	Crude oil	0
					0	
				Natural gas		0

24-Month Severance-Tax Reduction				Petroleum	Crude oil	0		
					Natural gas	0		
					Natural gas	0		
					Petroleum	Crude oil	0	
						Natural gas	0	
					Natural gas	0		
					Petroleum	Crude oil	0	
						Natural gas	0	
					Natural gas	0		
					Petroleum	Crude oil	0	
Natural gas	0							
Natural gas	0							
Qualified Capital Expenditure Credit	Capital			Petroleum	Crude oil	440,577,070		
Sales-Tax Exemption for CO2 Used in Tertiary Production	Cost of Intermediate Inputs			Natural gas		166,422,930		
Severance-Tax Credit for Certain R&D Projects				Petroleum	Crude oil	0		
					Natural gas	0		
Reduced Tax Rate for Certain Wells Outside the Bakken and Three Forks Region				Petroleum	Crude oil	0		
Coal Conversion Tax Exemptions				Natural gas	Natural gas	0		
Sales tax exemption for oil	Capital			Refining or processing stage	Crude oil	0		
Development Credit for Small Producers and New Areas	Output Returns			Natural gas	Natural gas	0		
					0			
Sales tax exemption for CO2 used for enhance oil recovery	Cost of Intermediate Inputs			Extraction or mining stage	Crude oil	36,291,357		
Sales tax exemption for natural gas				Petroleum	Natural gas	13,708,643		
					0			
Alternative Credit for Exploration	Capital			Petroleum	Crude oil	0		
Exclusion of Low Volume Oil & Gas Wells	Land and natural resources			Natural gas	Natural gas	0		
					0			
Coalbed Methane Exemption				Petroleum	Crude oil	36,291,357		
Percentage Depletion of Mineral and Other Resources	Capital			Natural gas		13,708,643		
Excess of Percentage over Cost Depletion				Petroleum	Crude oil	6,241,163		
					1,438,101			
Natural Gas Severance Tax Suspension for Horizontal Wells	Land and natural resources			Petroleum	Motor	0		
					Gas/diesel	0		
Natural Gas Severance Tax Suspension for Inactive Wells				Natural gas		84,472,151		
Natural Gas Severance Tax Suspension for Deen Wells						170,506		
Natural Gas Severance Tax Suspension for New Discovery Wells						10,107,072		
Reduced Severance Tax on Incapable Oil Well Gas						1,000,000		
Reduced Severance Tax on Incapable Gas Well Gas						916,891		
Oil Deduction Severance Tax on Transportation Fees	Output Returns			Transportation of fossil fuels (e.g. through Extraction or mining stage)	Crude oil	21,768,480		
Severance Tax Suspension on Oil from Horizontal Wells	Land and natural resources			Petroleum	Crude oil	363,029		
Severance Tax Suspension on Oil from Inactive Wells			11,872,434					
Severance Tax Suspension on Oil from Deen Wells			5,969,788					
Severance Tax Suspension on Oil from New Discovery Wells			11,081,247					
Severance Tax Suspension on Oil from Tertiary Recovery			20,000,000					
Reduced Severance Tax Rate on Incapable Oil Wells			13,039,821					
Reduced Severance Tax Rate on Oil from Stripped Wells			5,192,613					
Severance Tax Exclusion on Flared or Vented Natural Gas			19,512,184					
Severance Tax Exclusion for Natural Gas Used in Field Operations			518,675					
Severance Tax Exclusion for Carbon Black Producers			7,453,016					
Excess of Percentage over Cost Depletion	Capital			Refining or processing stage		370,144		
Enhanced Oil Recovery Deduction	Land and natural resources			Extraction or mining stage	Petroleum	Crude oil	4,550,880	
						Natural gas	14,590,120	
						Petroleum	Crude oil	43,747
						Natural gas	140,253	
						Petroleum	Crude oil	1,741,322
						Natural gas	5,582,678	
						Petroleum	Crude oil	220,637
						Natural gas	707,363	
						Petroleum	Crude oil	1,897,052
						Natural gas	6,081,948	
Gross Production Tax Rebate for Horizontally Drilled Wells				Petroleum	Crude oil	548,502		
Gross Production Tax Rebate for Reestablished Production				Natural gas		1,758,498		
Gross Production Tax Rebate for Production Enhancement				Petroleum	Crude oil	86,305		
Gross Production Tax Rebate for Deep and Ultra-Deep Wells				Natural gas		276,695		
Gross Production Tax Rebate for New Discovery Wells								

Dataset: Fossil Fuel Support - USA

		Mechanism		Budgetary	
		Level	Subnational	Unit	Year
				US dollar	2016
Measure	Incidence	Indicator	Stage	Fuel Type	
<u>Alaska Gasline Inducement Act</u>	Capital	Producer Support Estimate	Transportation of fossil fuels (e.g. through pipelines)	Natural gas	0
<u>Enhanced Oil Recovery Commission Oil and Gas Research Fund</u>	Knowledge	General Services Support Estimate	Extraction or mining stage	Petroleum oil	5,195,930
					7,870,628
<u>Oil and Gas Impact Grant Fund</u>	Land and natural resources			Natural gas	2,129,372
				Petroleum Crude	117,524,065
<u>Abandoned Oil and Gas Well Plugging and Site Reclamation</u>				Natural gas	22,475,935
				Petroleum Crude	11,000,766
				Natural gas	2,976,220

Data extracted on 26 Feb 2019 03:24 UTC (GMT) from OECD.Stat

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美国政府关于石油和天然气的其他补贴项目列表



数据来源: <https://www.goodjobsfirst.org/subsidy-tracker>

序号	company	location	subsidy year	subsidy amount in dollars	program	awarding agency	subsidy type	major industry o
1	EnCana Oil & Gas USA, Corp.	CO	2010	360,000	Job Creation Performance Incentive Fund	Economic Development Commission	grant	oil and gas
2	EnCana Oil & Gas USA, Corp.	CO	2010	310,500	Job Creation Performance Incentive Fund	Economic Development Commission	grant	oil and gas
3	Marathon Petroleum Company	KY	2010	100,000	Skills Investment Credit	Bluegrass State Skills Corporation	training reimbursement	oil and gas
4	ConocoPhillips	MT	2011	415,933	Primary Sector Workforce Training Grant Program	Montana Department of Commerce	training reimbursement	oil and gas
5	Hutchinson Sealing Systems	NH	2010	6,750	Job Training Fund	Job Training Fund	training reimbursement	oil and gas
6	SunPower Corp.	TX	2010	2,500,000	Texas Enterprise Fund	Office of the Governor	grant	oil and gas
7	Ergon West Virginia, Inc.	WV	2010	5,998	Governor's Guaranteed Work Force Program	West Virginia Department of Commerce	training reimbursement	oil and gas
8	Delaware City Refining Company	DE	2011	12,000,000	Delaware Strategic Fund	Delaware Economic Development Office	grant/loan hybrid program	oil and gas
9	Delaware City Refining Company	DE	2010	20,000,000	Delaware Strategic Fund	Delaware Economic Development Office	grant/loan hybrid program	oil and gas
10	Chart Industries, Inc.	MN	2011	500,000	Minnesota Investment Fund	Department of Employment and Economic Development	grant/loan hybrid program	oil and gas
11	ERGON	MS	2010	6,821	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
12	Denbury Resources Inc.	MS	2010	38,593	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
13	Denbury Resources Inc.	MS	2010	28,000	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
14	Chevron Refinery Pascagoula	MS	2010	79,959	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
15	Denbury Resources Inc.	MS	2010	72,149	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
16	Ergon	MS	2011	4,673	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
17	Denbury Resources Inc.	MS	2011	17,716	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
18	Chevron Refinery Pascagoula	MS	2011	12,220	Workforce Training Fund	Mississippi Community College Board-Office of Workforce Educ	training reimbursement	oil and gas
19	NEWFIELD EXPLORATION MID-CONTINENT INC	OK	2010	41,790	Training for Industry	Department of Career and Technology Education	training reimbursement	oil and gas
20	NEWFIELD EXPLORATION MID-CONTINENT INC	OK	2010	93,345	Training for Industry	Department of Career and Technology Education	training reimbursement	oil and gas
21	THE WILLIAMS COMPANIES, INC	OK	2010	27,640	Training for Industry	Department of Career and Technology Education	training reimbursement	oil and gas
22	NEWFIELD EXPLORATION MID-CONTINENT INC	OK	2011	74,340	Training for Industry	Department of Career and Technology Education	training reimbursement	oil and gas
23	Conoco Phillips Company	TX	2010		Skills Development Fund	Texas Workforce Commission	training reimbursement	oil and gas
24	Valero Services, Inc.	TX	2010	478,716	Skills Development Fund	Texas Workforce Commission	training reimbursement	oil and gas
25	Chevron USA, Inc.	TX	2010	934,704	Skills Development Fund	Texas Workforce Commission	training reimbursement	oil and gas
26	Exxon Mobile Baytown Chemical Plant	TX	2010		Skills Development Fund	Texas Workforce Commission	training reimbursement	oil and gas
27	Exxon Mobile Baytown Refinery	TX	2010		Skills Development Fund	Texas Workforce Commission	training reimbursement	oil and gas
28	Delek Refining, Inc.	TX	2011	180,390	Skills Development Fund	Texas Workforce Commission	training reimbursement	oil and gas
29	Newfield Production Company	UT	2011	22,195	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
30	QEP Energy Company	UT	2011	15,985	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
31	Holly Refining & Marketing Company	UT	2011	5,452	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
32	Bill Barrett Corporation	UT	2011	2,485	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
33	QEP Field Services Company	UT	2011	2,705	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
34	CONOCO PHILLIPS	UT	2011	2,020	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
35	Chevron Global Manufacturing	UT	2010	1,522	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
36	Holly Refining & Marketing Company	UT	2010	21,038	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
37	ANADARKO	UT	2010	15,020	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
38	BILL BARRETT CORPORATION	UT	2010	2,345	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
39	NEWFIELD PRODUCTION COMPANY	UT	2010	34,535	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
40	QUESTAR EXPLORATION & PRODUCTION	UT	2010	8,575	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
41	XTO ENERGY INC.	UT	2010	3,350	Custom Fit Training Program	Utah College of Applied Technology	training reimbursement	oil and gas
42	Lion Oil Company	AR	2010	5,334	Existing Workforce Training Program	Economic Development Commission	training reimbursement	oil and gas
43	CONOCOPHILLIPS COMPANY	CA	2011	309,694	Employment Training Panel	Employment Training Panel	training reimbursement	oil and gas
44	Chalmette Refining, LLC	LA	2011	3,500,000	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
45	Enterprise Products Company	LA	2011	3,130,000	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
46	Enterprise Products Company	LA	2011	3,928,500	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
47	Enterprise Products Company	LA	2011	6,070,000	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
48	Ergon West Virginia, Inc.	WV	2011	15,185	Governor's Guaranteed Work Force Program	West Virginia Department of Commerce	training reimbursement	oil and gas
49	Occidental Chemical Corporation	TN	2012	300,000	Tennessee Job Skills	Department of Economic and Community Development	training reimbursement	oil and gas
50	Chesapeake Energy	OK	2012	3,500,000	Oklahoma City Strategic Investment Program	Greater Oklahoma City Chamber	grant	oil and gas
51	Continental Resources	OK	2012	7,200,000	Oklahoma City Strategic Investment Program	Greater Oklahoma City Chamber	grant	oil and gas
52	Jiffy Lube	MD	2010		Baltimore Development Corporation Business Ass	Baltimore Development Corporation	grant	oil and gas
53	BP LUBRICANTS USA, INC.	CA	2012		Employment Training Panel (high unemployment)	Employment Training Panel	training reimbursement	oil and gas
54	CONOCOPHILLIPS COMPANY	CA	2012		Employment Training Panel (high unemployment)	Employment Training Panel	training reimbursement	oil and gas
55	CHEVRON PRODUCTS COMPANY	CA	2012	248,400	Employment Training Panel	Employment Training Panel	training reimbursement	oil and gas
56	PBF Holding Company, LLC	NJ	2010	1,423,125	Business Employment Incentive Program (BEIP)	Economic Development Authority	grant	oil and gas
57	Cheniere LNG O&M Services, LLC	LA	2012	2,121,158	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
58	Denbury Onshore, LLC	LA	2012	187,684	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
59	Enterprise Products Company	LA	2012	62,500	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
60	Enterprise Products Company dba Enterpri	LA	2012	1,075,000	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
61	Exxon Mobil Corporation (Plastics)	LA	2012	454,500	Enterprise Zone Program	Commerce & Industr Board	enterprise zone	oil and gas
62	MARATHON PETROLEUM CORPORATION	OH	2012	700,000	Economic Development Contingency Grant	Development Services Agency	grant	oil and gas
63	BP-HUSKY REFINING LLC	OH	2010	50,000	Industrial Training Grant	Development Services Agency	grant	oil and gas
64	MARATHON PETROLEUM COMPANY LP	OH	2012	125,000	Industrial Training Grant	Development Services Agency	grant	oil and gas
65	LIMA REFINING COMPANY	OH	2013	22,745	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
66	MARATHON PETROLEUM COMPANY LP	OH	2013	52,100	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
67	MARATHON PETROLEUM LOGISTICS SERVICES	OH	2013	13,400	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
68	MARATHON PETROLEUM COMPANY LP	OH	2010	18,750	Workforce Development Initiatives	Development Services Agency	grant	oil and gas

69	MARATHON PETROLEUM COMPANY LP	OH	2013	125,000	Workforce Training Grant	Development Services Agency	grant	oil and gas
70	APACHE CORP #2	OK	2013	53,003	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
71	APACHE CORP #2	OK	2013	75,534	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
72	APACHE CORPORATION	OK	2013	122,994	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
73	APACHE CORPORATION	OK	2013	175,609	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
74	CHAPARRAL ENERGY LLC	OK	2013	101,844	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
75	CHART COOLER SERV CO INC	OK	2010	81,001	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
76	CHART COOLER SERV CO INC	OK	2010	104,435	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
77	CHART COOLER SERV CO INC	OK	2011	56,221	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
78	CHART COOLER SERV CO INC	OK	2011	64,936	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
79	CHART COOLER SERV CO INC	OK	2011	71,220	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
80	CHART COOLER SERV CO INC	OK	2011	72,227	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
81	CHART COOLER SERV CO INC	OK	2011	76,007	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
82	CHART COOLER SERV CO INC	OK	2011	103,649	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
83	CHART COOLER SERV CO INC	OK	2011	106,227	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
84	CHART COOLER SERV CO INC	OK	2012	107,702	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
85	CHART COOLER SERV CO INC	OK	2012	122,771	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
86	CHART COOLER SERV CO INC	OK	2012	126,194	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
87	CHART COOLER SERV CO INC	OK	2012	128,961	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
88	CHART COOLER SERV CO INC	OK	2013	114,653	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
89	CHART COOLER SERV CO INC	OK	2013	116,942	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
90	CHART COOLER SERVICE CO INC	OK	2013	120,775	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
91	CHART COOLER SERVICE CO INC	OK	2013	134,491	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
92	CHESAPEAKE OPERATING INC #2	OK	2010	524,363	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
93	CHESAPEAKE OPERATING INC #2	OK	2010	535,972	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
94	CHESAPEAKE OPERATING INC #2	OK	2010	584,265	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
95	CHESAPEAKE OPERATING INC #2	OK	2010	590,277	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
96	CHESAPEAKE OPERATING INC #2	OK	2011	728,780	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
97	CHESAPEAKE OPERATING INC #2	OK	2011	945,695	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
98	CHESAPEAKE OPERATING INC #2	OK	2011	1,134,528	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
99	CHESAPEAKE OPERATING INC #2	OK	2011	1,249,265	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
100	CHESAPEAKE OPERATING INC #2	OK	2012	1,340,048	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
101	CHESAPEAKE OPERATING INC #2	OK	2012	1,538,407	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
102	CHESAPEAKE OPERATING INC #2	OK	2012	1,911,816	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
103	CHESAPEAKE OPERATING INC #2	OK	2012	2,357,780	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
104	CHESAPEAKE OPERATING INC #2	OK	2013	1,659,443	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
105	CHESAPEAKE OPERATING INC #2	OK	2013	2,314,470	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
106	CHESAPEAKE OPERATING INC #2	OK	2013	2,594,954	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
107	CHESAPEAKE OPERATING INC #2	OK	2013	1,700,085	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
108	COMPASS MANUFACTURING	OK	2013	16,892	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
109	COMPASS MFG LLC	OK	2013	8,237	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
110	COMPASS MFG LLC	OK	2013	16,305	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
111	COMPASS MFG LLC	OK	2013	18,787	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
112	CONOCOPHILLIPS CO	OK	2010	664,256	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
113	CONOCOPHILLIPS CO	OK	2010	727,738	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
114	CONOCOPHILLIPS CO	OK	2010	757,048	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
115	CONOCOPHILLIPS CO	OK	2011	719,627	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
116	CONOCOPHILLIPS CO	OK	2011	732,470	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
117	CONOCOPHILLIPS CO	OK	2011	765,662	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
118	CONOCOPHILLIPS CO	OK	2011	1,090,293	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
119	CONOCOPHILLIPS CO	OK	2011	1,435,783	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
120	CONOCOPHILLIPS CO	OK	2012	855,430	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
121	CONOCOPHILLIPS CO	OK	2012	953,538	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
122	CONOCOPHILLIPS CO	OK	2012	987,543	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
123	CONOCOPHILLIPS CO	OK	2012	1,953,249	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
124	CONOCOPHILLIPS CO	OK	2013	630,168	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
125	CONOCOPHILLIPS CO	OK	2013	785,484	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
126	CONOCOPHILLIPS CO	OK	2013	1,166,185	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
127	CONOCOPHILLIPS COMPANY-QJ	OK	2013	669,138	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
128	CONTINENTAL RESOURCES	OK	2012	35,498	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
129	CONTINENTAL RESOURCES	OK	2012	60,717	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
130	CONTINENTAL RESOURCES	OK	2013	121,232	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
131	CONTINENTAL RESOURCES	OK	2013	173,982	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
132	CONTINENTAL RESOURCES	OK	2013	448,925	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
133	CONTINENTAL RESOURCES INC	OK	2013	240,100	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
134	DEVON ENERGY PROD CO LP #2	OK	2010	25,885	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
135	DEVON ENERGY PROD CO LP #2	OK	2010	87,153	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
136	DEVON ENERGY PROD CO LP #2	OK	2010	169,886	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
137	DEVON ENERGY PROD CO LP #2	OK	2010	192,683	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
138	DEVON ENERGY PROD CO LP #2	OK	2010	194,025	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
139	DEVON ENERGY PROD CO LP #2	OK	2010	201,561	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas

140	DEVON ENERGY PROD CO LP #2	OK	2010	315,319	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
141	DEVON ENERGY PROD CO LP #2	OK	2010	318,588	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
142	DEVON ENERGY PROD CO LP #2	OK	2011	216,892	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
143	DEVON ENERGY PROD CO LP #2	OK	2011	252,633	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
144	DEVON ENERGY PROD CO LP #2	OK	2011	529,403	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
145	DEVON ENERGY PROD CO LP #2	OK	2011	533,870	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
146	DEVON ENERGY PROD CO LP #2	OK	2012	371,669	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
147	DEVON ENERGY PROD CO LP #2	OK	2012	424,824	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
148	DEVON ENERGY PROD CO LP #2	OK	2012	692,275	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
149	DEVON ENERGY PROD CO LP #2	OK	2013	684,336	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
150	DEVON ENERGY PROD CO LP #2-Q1	OK	2013	478,274	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
151	DEVON ENERGY PROD CO LP #2-Q1	OK	2013	669,519	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
152	DEVON ENERGY PROD CO LP #2-Q1	OK	2013	1,188,936	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
153	HOLLY REFINING & MARKETING - T	OK	2013	634,531	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
154	HOLLY REFINING & MARKETING - T	OK	2013	1,229,727	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
155	HOLLY REFINING & MKTG-TULSA LL	OK	2011	516,317	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
156	HOLLY REFINING & MKTG-TULSA LL	OK	2011	610,707	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
157	HOLLY REFINING & MKTG-TULSA LL	OK	2011	613,742	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
158	HOLLY REFINING & MKTG-TULSA LL	OK	2011	670,334	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
159	HOLLY REFINING & MKTG-TULSA LL	OK	2011	735,894	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
160	HOLLY REFINING & MKTG-TULSA LL	OK	2012	556,725	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
161	HOLLY REFINING & MKTG-TULSA LL	OK	2012	631,836	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
162	HOLLY REFINING & MKTG-TULSA LL	OK	2012	729,747	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
163	HOLLY REFINING & MKTG-TULSA LL	OK	2012	755,747	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
164	HOLLY REFINING & MKTG-TULSA LL	OK	2013	586,848	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
165	HOLLY REFINING & MKTG-TULSA LL	OK	2013	722,674	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
166	LAREDO PETROLEUM INC	OK	2010	75,582	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
167	LAREDO PETROLEUM INC	OK	2010	76,041	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
168	LAREDO PETROLEUM INC	OK	2010	78,106	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
169	LAREDO PETROLEUM INC	OK	2010	115,014	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
170	LAREDO PETROLEUM INC	OK	2011	72,352	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
171	LAREDO PETROLEUM INC	OK	2011	80,493	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
172	LAREDO PETROLEUM INC	OK	2011	89,862	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
173	LAREDO PETROLEUM INC	OK	2011	206,506	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
174	LAREDO PETROLEUM INC	OK	2012	80,944	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
175	LAREDO PETROLEUM INC	OK	2012	92,573	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
176	LAREDO PETROLEUM INC	OK	2012	94,489	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
177	LAREDO PETROLEUM INC	OK	2012	286,473	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
178	LAREDO PETROLEUM INC	OK	2013	107,037	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
179	LAREDO PETROLEUM INC	OK	2013	126,558	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
180	MARATHON OIL CO	OK	2012	42,208	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
181	MARATHON OIL CO	OK	2012	58,405	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
182	MARATHON OIL CO	OK	2012	63,912	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
183	MARATHON OIL CO	OK	2013	102,138	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
184	MARATHON OIL COMPANY	OK	2013	64,267	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
185	MARATHON OIL COMPANY	OK	2013	64,739	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
186	MARATHON OIL COMPANY	OK	2013	75,258	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
187	NEWFIELD EXPL MID-CONTINENT IN	OK	2010	6,353	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
188	NEWFIELD EXPL MID-CONTINENT IN	OK	2010	8,218	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
189	NEWFIELD EXPL MID-CONTINENT IN	OK	2010	43,048	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
190	NEWFIELD EXPL MID-CONTINENT IN	OK	2011	36,871	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
191	NEWFIELD EXPL MID-CONTINENT IN	OK	2011	51,906	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
192	NEWFIELD EXPL MID-CONTINENT IN	OK	2011	68,275	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
193	NEWFIELD EXPL MID-CONTINENT IN	OK	2011	109,799	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
194	NEWFIELD EXPL MID-CONTINENT IN	OK	2012	62,136	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
195	NEWFIELD EXPL MID-CONTINENT IN	OK	2012	124,258	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
196	NEWFIELD EXPL MID-CONTINENT IN	OK	2013	88,230	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
197	NEWFIELD EXPL MID-CONTINENT IN	OK	2013	92,037	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
198	NEWFIELD EXPL MID-CONTINENT IN	OK	2013	99,293	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
199	NEWFIELD EXPL MID-CONTINENT IN	OK	2013	132,101	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
200	NEWFIELD EXPL MID-CONTINENT IN	OK	2013	212,691	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
201	NEWFIELD EXPLORATION	OK	2013	127,412	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
202	NEWFIELD EXPLORATION	OK	2013	285,497	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
203	PHILLIPS 66 CO	OK	2013	384,453	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
204	PHILLIPS 66 CO	OK	2013	649,169	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
205	PHILLIPS 66 CO	OK	2013	697,304	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
206	PHILLIPS 66 COMPANY	OK	2013	1,324,698	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
207	QEP ENERGY CO	OK	2011	85,925	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
208	QUESTAR EXPLOR & PROD CO	OK	2010	17,534	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
209	QUESTAR EXPLOR & PROD CO	OK	2010	27,828	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
210	QUESTAR EXPLOR & PROD CO	OK	2010	28,444	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas

211	QUESTAR EXPLOR & PROD CO	OK	2010	34,456	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
212	QUESTAR EXPLOR & PROD CO	OK	2010	36,468	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
213	QUESTAR EXPLOR & PROD CO	OK	2010	36,820	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
214	QUESTAR EXPLOR & PROD CO	OK	2010	62,440	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
215	SANDRIDGE OPERATING CO	OK	2010	529,249	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
216	SANDRIDGE OPERATING CO	OK	2010	588,217	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
217	SANDRIDGE OPERATING CO	OK	2010	970,544	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
218	SANDRIDGE OPERATING CO	OK	2010	1,268,931	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
219	SANDRIDGE OPERATING CO	OK	2011	586,029	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
220	SANDRIDGE OPERATING CO	OK	2011	710,413	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
221	SANDRIDGE OPERATING CO	OK	2011	1,735,462	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
222	SANDRIDGE OPERATING CO	OK	2011	1,823,638	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
223	SANDRIDGE OPERATING CO	OK	2012	852,583	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
224	SANDRIDGE OPERATING CO	OK	2012	1,013,144	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
225	SANDRIDGE OPERATING CO	OK	2012	2,224,268	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
226	SANDRIDGE OPERATING CO	OK	2012	2,485,099	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
227	SANDRIDGE OPERATING CO	OK	2013	1,199,579	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
228	SANDRIDGE OPERATING CO	OK	2013	1,202,064	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
229	SANDRIDGE OPERATING CO	OK	2013	2,462,214	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
230	SANDRIDGE OPERATING COMPANY	OK	2013	1,283,540	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
231	THE WILLIAMS CO INC - QJ	OK	2013	329,064	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
232	UNIT CORP	OK	2010	17,017	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
233	UNIT PETROLEUM CO	OK	2012	20,474	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
234	UNIT PETROLEUM CO	OK	2012	24,151	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
235	UNIT PETROLEUM CO	OK	2012	31,526	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
236	UNIT PETROLEUM CO	OK	2013	24,159	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
237	UNIT PETROLEUM CO	OK	2013	35,078	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
238	UNIT PETROLEUM COMPANY	OK	2013	55,123	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
239	UNIT PETROLEUM COMPANY	OK	2013	86,460	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
240	WILLIAMS COMPANIES	OK	2010	78,373	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
241	WILLIAMS COMPANIES	OK	2010	107,828	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
242	WILLIAMS COMPANIES	OK	2010	116,328	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
243	WILLIAMS COMPANIES	OK	2010	175,606	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
244	WILLIAMS COMPANIES	OK	2011	137,161	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
245	WILLIAMS COMPANIES	OK	2011	207,355	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
246	WILLIAMS COMPANIES	OK	2011	227,666	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
247	WILLIAMS COMPANIES	OK	2011	289,896	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
248	WILLIAMS COMPANIES	OK	2012	230,509	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
249	WILLIAMS COMPANIES	OK	2012	296,688	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
250	WILLIAMS COMPANIES	OK	2012	351,364	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
251	WILLIAMS COMPANIES	OK	2012	361,806	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
252	WILLIAMS COMPANIES	OK	2013	277,917	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
253	WILLIAMS COMPANIES	OK	2013	298,135	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
254	WILLIAMS COMPANIES	OK	2013	390,202	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
255	WPX ENERGY SERV CO LLC	OK	2012	184,962	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
256	WPX ENERGY SERV CO LLC	OK	2013	131,871	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
257	WPX ENERGY SERV CO LLC	OK	2013	149,839	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
258	WPX ENERGY SERV CO LLC	OK	2013	152,029	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
259	WPX ENERGY SERV CO LLC	OK	2013	202,011	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
260	Hutchinson Sealing Systems Inc.	NH	2013	20,316	Job Training Fund	Job Training Fund	training reimbursement	oil and gas
261	Occidental Chemical Corporation	TN	2012	600,000	FastTrack Infrastructure Development Program	Department of Economic and Community Development	grant	oil and gas
262	Delek US Holdings, Inc.	TN	2013	59,000	FastTrack Job Training Assistance	Department of Economic and Community Development	training reimbursement	oil and gas
263	Chevron Stations, Inc	CA	2012		Sacramento Enterprise Zone Program		enterprise zone	oil and gas
264	Idemitsu Lubricants America Corporation	IN	2012	40,000	Skills Enhancement Fund	Indiana Economic Development Corporation	training reimbursement	oil and gas
265	Marathon Petroleum Company LP	KY	2012	100,000	Training Tax Credit	Bluegrass State Skills Corporation	training reimbursement	oil and gas
266	LION OIL COMPANY	AR	2013	2,065	Job Training Incentives	Economic Development Commission	training reimbursement	oil and gas
267	MARATHON PETROLEUM COMPANY LP	OH	2013	52,100	Incumbent Workforce Training Voucher	Development Services Agency	training reimbursement	oil and gas
268	LIMA REFINING COMPANY	OH	2013	22,745	Incumbent Workforce Training Voucher	Development Services Agency	training reimbursement	oil and gas
269	MARATHON PETROLEUM LOGISTICS SERVICES	OH	2013	13,400	Incumbent Workforce Training Voucher	Development Services Agency	training reimbursement	oil and gas
270	Exxon Mobil Corp dba Exxon Mobil Corp (C	LA	2013	5,126,820	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
271	Chevron USA Inc.	LA	2013	81,500	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
272	Chevron Oronite Company, LLC	LA	2013	1,165,500	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
273	Chevron USA Inc.	LA	2013	132,000	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
274	MARATHON PETROLEUM COMPANY LP	OH	2014	65,192	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
275	LIMA REFINING COMPANY	OH	2014	63,385	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
276	MARATHON PETROLEUM LOGISTICS SERVICES	OH	2014	9,455	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
277	SPEEDWAY LLC	OH	2014	5,254	Ohio Workforce Job Training	Development Services Agency	grant	oil and gas
278	CHESAPEAKE OPERATING INC #2 -	OK	2014	2,301,073	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
279	CHESAPEAKE OPERATING INC #2 -	OK	2014	1,813,498	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
280	PHILLIPS 66 COMPANY	OK	2014	1,519,087	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
281	CHESAPEAKE OPERATING INC #2 -	OK	2014	1,451,616	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas

282	CHESAPEAKE OPERATING INC #2 -	OK	2014	1,323,614	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
283	CONTINENTAL RESOURCES INC	OK	2014	1,019,366	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
284	HOLLY REFINING & MARKETING - T	OK	2014	1,016,822	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
285	HOLLY REFINING & MARKETING - T	OK	2014	781,101	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
286	CONOCOPHILLIPS COMPANY-QJ	OK	2014	748,922	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
287	CONOCOPHILLIPS COMPANY-QJ	OK	2014	732,261	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
288	DEVON ENERGY PROD CO LP #2-QJ	OK	2014	731,333	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
289	DEVON ENERGY PROD CO LP #2-QJ	OK	2014	725,929	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
290	CONTINENTAL RESOURCES INC	OK	2014	717,382	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
291	HOLLY REFINING & MARKETING - T	OK	2014	687,821	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
292	CONOCOPHILLIPS COMPANY-QJ	OK	2014	686,286	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
293	HOLLY REFINING & MARKETING - T	OK	2014	660,533	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
294	PHILLIPS 66 COMPANY	OK	2014	615,966	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
295	PHILLIPS 66 COMPANY	OK	2014	612,226	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
296	PHILLIPS 66 COMPANY	OK	2014	611,250	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
297	THE WILLIAMS CO INC - QJ	OK	2014	375,231	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
298	LAREDO PETROLEUM INC	OK	2014	339,488	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
299	THE WILLIAMS CO INC - QJ	OK	2014	328,288	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
300	CONTINENTAL RESOURCES INC	OK	2014	318,672	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
301	CONTINENTAL RESOURCES INC	OK	2014	314,785	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
302	DEVON ENERGY PROD CO LP #2-QJ	OK	2014	280,978	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
303	LAREDO PETROLEUM INC	OK	2014	252,880	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
304	LAREDO PETROLEUM INC	OK	2014	206,989	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
305	LAREDO PETROLEUM INC	OK	2014	197,696	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
306	APACHE CORPORATION	OK	2014	163,328	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
307	APACHE CORPORATION #2	OK	2014	161,376	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
308	UNIT PETROLEUM COMPANY	OK	2014	155,990	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
309	WPX ENERGY SERVICES COMPANY LL	OK	2014	153,116	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
310	WPX ENERGY SERVICES COMPANY LL	OK	2014	145,857	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
311	WPX ENERGY SERVICES COMPANY LL	OK	2014	138,432	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
312	LAREDO PETROLEUM INC	OK	2014	133,356	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
313	WPX ENERGY SERVICES COMPANY LL	OK	2014	127,806	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
314	THE WILLIAMS CO INC - QJ	OK	2014	121,583	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
315	NEWFIELD EXPLOR MID-CONT DIV	OK	2014	117,256	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
316	CHART COOLER SERVICE CO INC	OK	2014	102,685	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
317	CHART COOLER SERVICE CO INC	OK	2014	94,965	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
318	CHART COOLER SERVICE CO INC	OK	2014	94,824	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
319	CHART COOLER SERVICE CO INC	OK	2014	91,116	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
320	UNIT PETROLEUM COMPANY	OK	2014	89,808	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
321	NEWFIELD EXPLORATION	OK	2014	87,848	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
322	UNIT PETROLEUM COMPANY	OK	2014	87,320	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
323	UNIT PETROLEUM COMPANY	OK	2014	74,297	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
324	CHAPARRAL ENERGY LLC	OK	2014	72,150	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
325	NEWFIELD EXPLORATION MID-CONT	OK	2014	63,893	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
326	MARATHON OIL COMPANY	OK	2014	62,630	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
327	MARATHON OIL COMPANY	OK	2014	60,056	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
328	DEVON ENERGY PROD CO LP #2-QJ	OK	2014	52,945	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
329	MARATHON OIL COMPANY	OK	2014	50,238	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
330	NGL ENERGY PARTNERS LP	OK	2014	33,834	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
331	COMPASS MANUFACTURING	OK	2014	32,656	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
332	NGL ENERGY PARTNERS LP	OK	2014	32,569	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
333	NGL ENERGY PARTNERS LP	OK	2014	25,359	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
334	NGL ENERGY PARTNERS LP	OK	2014	24,557	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
335	COMPASS MANUFACTURING	OK	2014	21,288	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
336	COMPASS MANUFACTURING	OK	2014	16,393	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
337	COMPASS MANUFACTURING	OK	2014	12,690	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
338	Chalmette Refining, LLC	LA	2014	4,890,000	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
339	Chevron USA, Inc.	LA	2014	592,869	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
340	Enlink Midstream Operating, LP	LA	2014	2,107,500	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
341	Enlink Midstream Operating, LP	LA	2014	807,500	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
342	Motiva Company, Inc.	LA	2014	8,833,752	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
343	Placid Refining Company LLC	LA	2014	4,406,160	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
344	WESTERN REFINING COMPANY, L.P.	TX	2010		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
345	EXXON MOBIL CORPORATION	TX	2010		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
346	DELEK REFINING, LTD.	TX	2011		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
347	THE PREMCO REFINING GROUP INC.	TX	2011		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
348	CITGO REFINING AND CHEMICALS COMPANY L.P.	TX	2010		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
349	CITGO REFINING AND CHEMICALS COMPANY L.P.	TX	2010		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
350	DIAMOND SHAMROCK REFINING COMPANY, L.P.	TX	2010		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
351	TOTAL PETROCHEMICALS & REFINING USA, INC	TX	2011		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
352	MOTIVA ENTERPRISES LLC	TX	2012		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas

353	MOTIVA ENTERPRISES LLC	TX	2013		Enterprise Zones	Texas Economic Development Bank	enterprise zone	oil and gas
354	Chevron USA	TX	2013	12,000,000	Texas Enterprise Fund	Office of the Governor	grant	oil and gas
355	PHILLIPS 66 COMPANY	CA	2014	141,417	Employment Training Panel	Employment Training Panel	training reimbursement	oil and gas
356	BP LUBRICANTS USA, INC.	CA	2014	50,299	Employment Training Panel	Employment Training Panel	training reimbursement	oil and gas
357	APACHE CORPORATION	OK	2015	163,004	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
358	APACHE CORPORATION	OK	2015	105,684	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
359	CHAPARRAL ENERGY LLC	OK	2015	141,986	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
360	CHAPARRAL ENERGY LLC	OK	2015	101,446	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
361	CHAPARRAL ENERGY LLC	OK	2015	78,387	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
362	CHAPARRAL ENERGY, LLC	OK	2015	98,817	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
363	CHART COOLER SERVICE CO INC	OK	2015	116,033	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
364	CHART COOLER SERVICE CO INC	OK	2015	111,482	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
365	CHART COOLER SERVICE CO INC	OK	2015	108,285	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
366	CHART COOLER SERVICE CO INC	OK	2015	95,891	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
367	CHESAPEAKE OPERATING INC	OK	2015	1,018,702	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
368	CHESAPEAKE OPERATING INC	OK	2015	760,564	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
369	CHESAPEAKE OPERATING, INC	OK	2015	1,919,099	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
370	CHESAPEAKE OPERATING, L. L. C.	OK	2015	864,114	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
371	COMPASS MANUFACTURING	OK	2015	52,486	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
372	COMPASS MANUFACTURING	OK	2015	31,777	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
373	COMPASS MANUFACTURING, L. L. C.	OK	2015	53,962	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
374	COMPASS MANUFACTURING, L. L. C.	OK	2015	44,397	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
375	CONOCOPHILLIPS COMPANY	OK	2015	1,330,263	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
376	CONOCOPHILLIPS COMPANY	OK	2015	742,162	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
377	CONOCOPHILLIPS COMPANY	OK	2015	1,521,659	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
378	CONOCOPHILLIPS COMPANY	OK	2015	808,854	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
379	CONOCOPHILLIPS COMPANY	OK	2015	776,750	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
380	CONTINENTAL RESOURCES INC	OK	2015	589,426	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
381	CONTINENTAL RESOURCES INC	OK	2015	483,972	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
382	CONTINENTAL RESOURCES, INC	OK	2015	1,129,855	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
383	CONTINENTAL RESOURCES, INC	OK	2015	885,926	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
384	DEVON ENERGY PRODUCTION CO	OK	2015	1,340,984	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
385	DEVON ENERGY PRODUCTION CO	OK	2015	690,959	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
386	HOLLY REFINING & MARKETING	OK	2015	1,014,840	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
387	HOLLY REFINING & MARKETING	OK	2015	642,090	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
388	HOLLY REFINING & MARKETING	OK	2015	765,003	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
389	HOLLY REFINING & MARKETING	OK	2015	654,408	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
390	LAREDO PETROLEUM INC	OK	2015	621,661	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
391	LAREDO PETROLEUM INC	OK	2015	602,743	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
392	LAREDO PETROLEUM INC	OK	2015	192,887	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
393	LAREDO PETROLEUM INC	OK	2015	165,756	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
394	LAREDO PETROLEUM INC	OK	2015	160,615	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
395	MARATHON OIL CO	OK	2015	153,326	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
396	MARATHON OIL CO	OK	2015	150,247	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
397	MARATHON OIL CO	OK	2015	117,922	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
398	MARATHON OIL CO	OK	2015	96,280	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
399	MARATHON OIL COMPANY	OK	2015	71,201	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
400	NGL ENERGY PARTNERS LP	OK	2015	199,921	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
401	NGL ENERGY PARTNERS LP	OK	2015	100,939	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
402	NGL ENERGY PARTNERS LP	OK	2015	62,277	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
403	NGL ENERGY PARTNERS LP	OK	2015	44,801	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
404	PHILLIPS 66 COMPANY	OK	2015	703,623	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
405	PHILLIPS 66 COMPANY	OK	2015	655,549	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
406	THE WILLIAMS CO INC	OK	2015	19,857	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
407	THE WILLIAMS COMPANIES, INC	OK	2015	68,945	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
408	UNIT PETROLEUM COMPANY	OK	2015	161,890	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
409	UNIT PETROLEUM COMPANY	OK	2015	111,979	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
410	UNIT PETROLEUM COMPANY	OK	2015	103,028	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
411	UNIT PETROLEUM COMPANY	OK	2015	98,744	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
412	WPX ENERGY SERVICES COMPANY LL	OK	2015	103,006	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
413	WPX ENERGY SERVICES COMPANY LL	OK	2015	77,457	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
414	WPX ENERGY SERVICES COMPANY LL	OK	2015	67,886	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
415	WPX ENERGY SERVICES COMPANY LL	OK	2015	29,698	Quality Jobs Incentive Payment	Oklahoma Tax Commission	grant	oil and gas
416	Ergon West Virginia	WV	2013	6,500	Governor's Guaranteed Work Force Program	West Virginia Department of Commerce	training reimbursement	oil and gas
417	WRB Refining, LLC - Wood River Refinery	IL	2012	2,000,000	IDOT Economic Development Program	Department of Commerce and Economic Opportunit	infrastructure assistance	oil and gas
418	Shell Chemical, LP	LA	2015	4,334,478	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
419	Enlink Midstream Operating, LP	LA	2015	3,627,500	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
420	Exxon Mobil Corporation (Refinery)	LA	2015	3,117,000	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
421	Delek US Holdings, Inc.	TN	2015	180,000	FastTrack Job Training Assistance	Department of Economic and Community Development	grant	oil and gas
422	BP LUBRICANTS USA INC.	CA	2015		Employment Training Panel (high unemployment)	Employment Training Panel	training reimbursement	oil and gas
423	Marathon Petroleum Company LP	KY	2016	100,000	Training Tax Credit	Bluegrass State Skills Corporation	training reimbursement	oil and gas

424	Marathon Petroleum Company LP	KY	2016	38,500	Training Tax Credit	Bluegrass State Skills Corporation	training reimbursement	oil and gas
425	ExxonMobil Corporation	LA	2016	130,575	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
426	Placid Refining Company, LLC	LA	2016	115,250	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
427	Exxon Mobil Corp dba Exxon Mobil Corp	LA	2016	610,000	Enterprise Zone Program	Commerce & Industry Board	enterprise zone	oil and gas
428	Delaware City Refining Company (PBF Eng)	DE	2017	21,250	Blue Collar Training Grant	Delaware Economic Development Office	training reimbursement	oil and gas
429	Delaware City Refining Company	DE	2012	10,000,000	Delaware Strategic Fund	Delaware Economic Development Office	grant/loan hybrid program	oil and gas
430	Central New York Oil & Gas Company, LLC	NY	2010	5,165,775	Empire Zones	Empire State Development	enterprise zone	oil and gas
431	Central New York Oil & Gas Company, LLC	NY	2011	3,699,002	Empire Zones	Empire State Development	enterprise zone	oil and gas
432	Central New York Oil & Gas Company, LLC	NY	2012	3,000,000	Empire Zones	Empire State Development	enterprise zone	oil and gas
433	Central New York Oil & Gas Company, LLC	NY	2013	3,925,000	Empire Zones	Empire State Development	enterprise zone	oil and gas
434	Shell Chemical Appalachia LLC	PA	2017	10,000,000	Pennsylvania First - Grant	Department of Community & Economic Development	grant	oil and gas
435	Hutchinson Sealing Systems, Inc.	VA	2016	60,000	Tobacco Region Opportunity Fund	Tobacco Region Revitalization Commission	grant	oil and gas

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能源税收政策：第 114 届国会议题





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# Energy Tax Policy: Issues in the 114<sup>th</sup> Congress

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## Current Status of U.S. Energy Tax Policy<sup>26</sup>

Current U.S. energy tax policy is a combination of long-standing provisions and relatively new incentives. Energy-related tax incentives also support both energy production and consumption. Provisions supporting the oil and gas sector reflect desires for domestic energy production and energy security, long-standing cornerstones of U.S. energy policy. Incentives for renewable energy reflect the desire to have a diverse energy supply, also consistent with a desire for domestic energy security. Incentives for energy efficiency are designed to reduce consumption of energy from all energy sources. Incentives for renewable energy, energy efficiency, and alternative technology vehicles reflect environmental concerns related to the production and consumption of energy using fossil-based resources. **Table 1** contains a current list of energy-related tax expenditures and other energy tax provisions.<sup>27</sup>

### Fossil Fuels

There are a number of tax incentives currently available for energy production using fossil fuels. They can be broadly categorized as (1) enhancing capital cost recovery; (2) subsidizing extraction of high-cost fossil fuels; or (3) encouraging investment in non-petroleum or cleaner fossil fuel energy options. Certain incentives are designed to support coal, while others tend to support the oil and gas sector. **The fossil fuels related incentives listed in Table 1 are estimated to reduce federal tax revenues by \$21.5 billion between 2015 and 2019.**

**Among the capital cost subsidies, the allowance of the percentage depletion method is estimated to cost \$8.8 billion between 2015 and 2019.**<sup>28</sup> Under percentage depletion, a deduction equal to a fixed percentage of the revenue from the sale of a mineral is allowed. Total lifetime deductions, using this method, typically exceed the capital invested in the project. To the extent that percentage depletion deductions exceed project investment, percentage depletion becomes a production subsidy, instead of an investment subsidy. In other words, taxpayers may be able to claim allowances that reduce tax liability even after the cost of investment is fully recovered. Other capital cost recovery provisions include expensing of intangible drilling costs related to exploration and development and a decrease in the amortization period for certain geological and geophysical (G&G) expenditures.<sup>29</sup> The expensing of exploration and development costs is estimated to cost the federal government \$7.5 billion in revenue losses over the 2015 through 2019 budget window, while the reduced amortization period for G&G expenditures is estimated to cost \$0.7 billion over the same time period.

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powered vehicles. Even if the gas tax were to be viewed as one correcting for emissions, it would make more economic sense to tax emissions rather than just those coming from the burning of fossil fuels by motor vehicles.

<sup>26</sup> See also U.S. Congress, Joint Committee on Taxation, *Present Law and Analysis of Energy-Related Tax Expenditures*, committee print, 114<sup>th</sup> Cong., June 9, 2016, JCX-46-16.

<sup>27</sup> Tax expenditures are government revenue losses attributable to tax provisions that allow for special exclusions, exemptions, or deductions from income or provisions that provide special tax credits, preferential tax rates, or defer tax liability. Technically, excise tax credits are not considered tax expenditures because they do not directly affect income tax liability.

<sup>28</sup> The tax expenditure for percentage depletion is computed by subtracting the value of cost depletion, the standard depletion method, from the value of percentage depletion. The resulting lifetime excess is the tax expenditure.

<sup>29</sup> Expensing costs means to deduct the full cost of an investment in the current tax year, rather than depreciate the costs over a period of time.

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上游石油基础设施政府补贴对美国石油生产和全球二氧化碳排

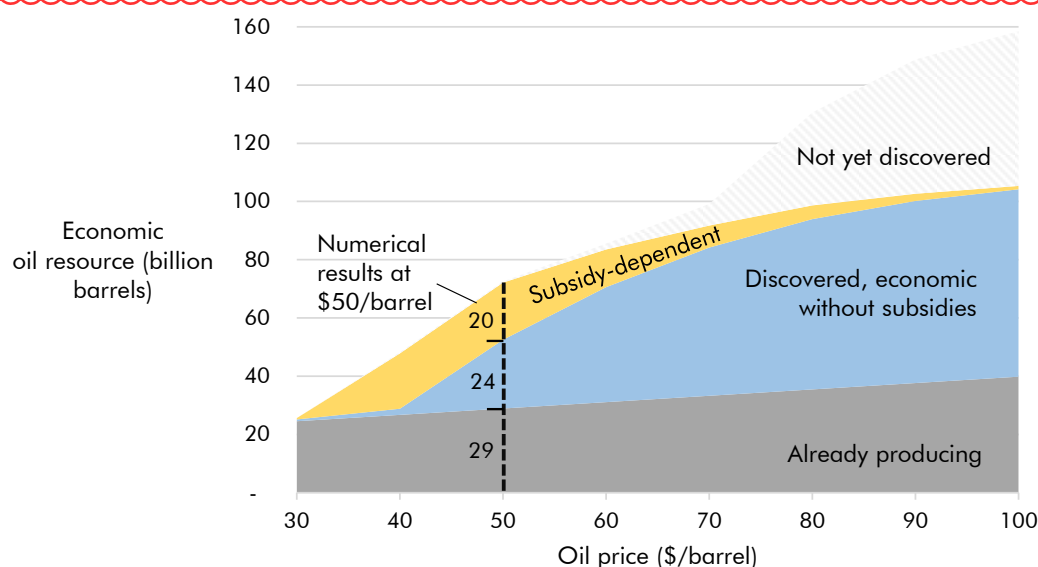


## **Effect of government subsidies for upstream oil infrastructure on U.S. oil production and global CO<sub>2</sub> emissions**

Peter Erickson, Adrian Down and Michael Lazarus, Stockholm Environment Institute  
Doug Koplow, Earth Track

Among the basins evaluated here, the greatest impact at \$100 per barrel would be for offshore Gulf resources. This is because the region has the highest concentration of fields with high break-even costs.

**Figure 2: Share of U.S. oil resources that are subsidy-dependent as a function of oil prices**



Note: The chart assumes a 10% hurdle rate.

Figure 2 also displays (in grey hatching) Rystad's estimates of the U.S. oil resources that may still be discovered, most of which would cost \$70 per barrel or more to develop.<sup>20</sup> These estimates are speculative, so we do not assess the fields' dependence on subsidies in detail here. Still, should they prove as subsidy-dependent as the fields we do assess, the impact of subsidies at higher prices would be larger than we currently estimate.<sup>21</sup>

It is notable that industry dependence on subsidies increases at higher hurdle rates. If investors used a hurdle rate of 15%, rather than the 10% rate used for Figure 2, 25 billion barrels of oil (instead of 20) would be subsidy-dependent at \$50 per barrel, and only 5 billion (instead of 23) would proceed anyway. Thus, the total proportion of subsidy-dependent production would rise to more than 80% at a 15% hurdle rate, compared with slightly less than 50% at a 10% hurdle rate. Appendix 1 includes a version of Figure 2 using a 15% hurdle rate instead of 10%.

<sup>20</sup> These estimates include Rystad's assessment of the Midland Basin Wolfcamp shale. Recent estimates of that formation by the U.S. Geological Survey (USGS) indicate it could hold 20 billion barrels (https://pubs.er.usgs.gov/publication/fs20163092). This is about 14 billion barrels more than Rystad's (mid-2016) estimate. Should the potential be as the USGS estimates, this could increase the U.S. economic oil resource by about 10%. However, because the USGS still considers these resources *undiscovered*, including them here would not affect our findings on subsidy-dependent, already discovered resources.

<sup>21</sup> For example, should the same amount of oil resource be subsidy-dependent at \$100 per barrel (due to new discoveries) as we estimate at \$50 per barrel – 20 billion barrels – then 17% of the 120 billion barrels of not-yet-producing oil at \$100 per barrel could be subsidy-dependent.

### 3.3 Effects on oil resources, production and CO<sub>2</sub> emissions

At prices of \$50 per barrel, subsidies boost fields into profitability that contain an estimated 20 billion barrels of oil. Table 4 presents the scale of subsidy-dependent oil by basin, both in terms of barrels and as a share of each basin's resource base.

Although the absolute and relative quantities of each basin's subsidy-dependent oil varies, subsidies have a substantial impact in all of them. The impact in terms of barrels of oil is highest in the Permian Basin. The share of each basin's resource that is dependent on subsidies is highest in the Gulf of Mexico.

**Table 4: Impact of subsidies on undeveloped oil resources and GHG emissions (at \$50/bbl)**

Area	Economic oil resources, discovered but not yet producing (billion barrels)	Percent subsidy-dependent	Increase in economic oil resources due to subsidies		Increase in net GHG emissions (Gt CO <sub>2</sub> )
			(billion barrels)	(Gt CO <sub>2</sub> )	
Williston basin	4.1	59%	2.4	1.0	0.2
Permian basin	20.3	40%	8.0	3.3	0.6
Gulf of Mexico	2.1	73%	1.5	0.6	0.1
Rest of U.S.	16.7	46%	7.6	3.1	0.6
<b>Total U.S.</b>	<b>43.3</b>	<b>45%</b>	<b>19.6</b>	<b>8.1</b>	<b>1.5</b>

Source: SEI analysis based in part on data from Rystad Energy.

Once burned, the nearly 20 billion barrels of subsidy-dependent oil would release about 8 billion tonnes (Gt) CO<sub>2</sub>, as is also indicated in Table 4.<sup>22</sup>

Some further context on the relative scale of these emissions is helpful. The Intergovernmental Panel on Climate Change (IPCC) has estimated that if society is going to maintain even a two-thirds chance of limiting warming to the internationally agreed goal of 2°C (Clarke et al. 2014),<sup>23</sup> net global emissions from 2016 onward cannot exceed 840 Gt CO<sub>2</sub>. In that context, the decision by the U.S. federal and state governments to continue subsidizing oil investment could produce oil that, once burned, will produce CO<sub>2</sub> emissions equivalent to about 1% of the remaining *global* carbon budget that all sectors of all economies.

It can also be helpful to compare this added production to the amount of oil that the U.S. might produce in a 2°C-consistent scenario. Some researchers have explored this question, using models that minimize the cost of meeting the global budget (McGlade and Ekins 2015; IEA

<sup>22</sup> We use "tonnes" to denote metric tons. To estimate CO<sub>2</sub> emissions, we use Rystad's assumed energy content of 5.51 MMBtu/ barrel and apply standard carbon contents of crude oil of 20.31 kg C / MMBtu from the EPA's national greenhouse gas inventory (U.S. EPA 2014).

<sup>23</sup> Here, we adjust the IPCC's 990 Gt CO<sub>2</sub> budget from 2012 to 2100 (IPCC 2013) by the CO<sub>2</sub> emissions that have been released in the four years since, or 150 Gt CO<sub>2</sub>.

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美国甲醇产业一瞥



## 美国甲醇产业一瞥

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美国石化工业的复兴正在反映在计划新建的乙烯和甲醇能力上。

美国石化行业是最大的行业之一。便宜、易得的页岩气引发了新处理能力建设的激增。能力扩增、改造、装置重启和新设施建设的总投资已上升至超过1000亿美元。

美国最大的影响之一将新增乙烯产能。一些公司，如Axiall、雪佛龙菲利普斯化学（CPChem）、陶氏化学、埃克森美孚、沙索、壳牌和利安德巴赛尔公司在美国到2018年将增加超过1000万吨/年的新乙烯产能。美国计划到2018年增加超过1000万吨/年的额外甲醇产能，这一能力表明在未来四年新项目投资将超过85亿美元。

然而，美国甲醇的前景在新世纪的初期发生了逆转，当时国内天然气价格飙升，大幅缩减了美国甲醇行业。到2000年初，美国操作的甲醇装置从18个减少到10个。国内甲醇加工能力从700万吨/年减少到300万吨/年。这使得美国更加依赖于从一些国家进口，如特立尼达-多巴哥、智利、委内瑞拉、赤道几内亚和加拿大。到2013年底，美国进口甲醇已攀升至550万吨/年。

然而，在未来三年内，美国进口甲醇不仅将停止，而且美国也将成为一个继化学品之后的净出口国。

设置能力：

甲醇行业跨越整个世界。目前，全球有超过100个甲醇装置在操作，有超过1亿吨/年总的加工能力。甲醇被用在许多应用中，主要是生产醋酸和甲醛。醋酸和甲醛是生产以下产品的基础原料，如油漆、涂料、塑料树脂、粘合剂、消毒剂，甚至防腐液。

美国将利用其廉价的天然气原料，到2018年使甲醇生产自给自足。一些主要设施业已计划，主要布局在得克萨斯州和路易斯安那州的美国墨西哥湾沿岸。这些项目包括多个投资为数十亿美元、能力超过100万吨/年的大型项目。

下面是美国大型甲醇项目的概述。

### 1. Methanex公司

该公司是全球领先的甲醇生产商。Methanex正在将两个闲置的甲醇装置从智利搬迁到美国路易斯安那州。该项目包括拆除、搬迁和重置两个100万吨/年甲醇装置Geismar1和Geismar2。该项目的总费用预计将达到11亿美元，估计每套装置为5.5亿美元。

Geismar1将是Methanex在十多年来在美国建设的第一套甲醇生产设施。Methanex在2012年中期开始拆除智利的装置。该装置计划于2014年底投入使用。Geismar2预计将在2016年初投入全面运营。

### 2. 塞拉尼斯公司

该公司在得克萨斯州计划建设两套甲醇装置。第一套为130万吨/年，位于得克萨斯州ClearLake其现有的设施处。塞拉尼斯正在与日本三井公司合作开发该项目，对等持股的合资企业将投资8亿美元用以开发该装置。WorleyParsons公司将为该装置提供工程、采购和建设（EPC）管理服务。装置定于2015年中期建成。

塞拉尼斯计划在得克萨斯Bishop石化设施区再建设一套130万吨/年甲醇装置。该装置将利用来自附近的EagleFord页岩区的天然气。该Bishop甲醇装置投资将达到7亿~8亿美元。可望于2017/2018年投入运行。

### 3. 瓦莱罗能源公司

该公司正投资7亿美元建设160万吨/年甲醇设施。该联合装置将毗邻路易斯安那州Norco的St. Charles炼油厂，距新奥尔良以西约25英里。预计将在2016年第二季度投入运营。

### 4. OCI公司

OCI公司通过旗下子公司Natgasoline在得克萨斯州Beaumont生产设施获得成功后，将在美国建设最大的甲醇装置之一。该175万吨/年世界级规模的设施将坐落在得克萨斯州Beaumont，占地514英亩。投资为10亿美元的装置将利用液化空气集团的鲁奇Mega甲醇过程技术。

液化空气集团的工程和建设部门液化空气全球E&C解决方案公司将提供所有基础工程的设计工作。这些包括详细设计、工程和专用设备的采购。装置预计将于2016年底建成投产。

### 5. 西北创新工场公司（NorthwestInnovationWorks, NIW）

该公司打算在华盛顿州Kalama港和哥伦比亚河俄勒冈州一侧Westward港建设二套投资各10亿美元的甲醇装置。每套装置将拥有能力为5000吨/天，相当于182.5万吨/年。

这个项目由西北创新工场（NIW）公司开发中。NIW成立于2014年初，它的支持者包括PPE，PPE为上海碧科清洁能源技术有限公司（CECC）和大连长兴岛石化园的合资企业，以及驻足硅谷的汉鼎亚太私人股本公司。CECC是中国科学院与BP公司之间的合资企业。BP公司是甲醇的主要买家，甲醇应用于其醋酸装置。NIW计划使这些项目在2014年第四季度破土动工，并在2017年第二季度完成建设，该公司将使这些装置于2018年全面投运。大连长兴岛石化园在中国北部渤海湾，是中国七个关键石化园之一。该石化园坐落在96平方公里的岛上，是业已提出的4000万吨/年炼油厂和600万吨/年烯烃与500万吨/年芳烃联合体的所在基地。该甲醇将用中型巴拿马船每周两次运往大连。中国的最



终用户，包括该大连石化园，已经签署了协议，承诺以90亿美元建设II期项目，业已进行的建设将建造仓储设施用于由NIW生产的甲醇存储。美国太平洋西北地区建设该甲醇装置的优势是可链接美国与不断增长的亚洲市场。

NIW将投资约28亿美元建设这两套装置。投资为10亿美元的Westward港装置将建在St. Helens港拥有的现有工业园区。Kalama港装置将分两个阶段建设，投资为18亿美元。

#### 6. 南路易斯安那甲醇公司

南路易斯安那甲醇公司（SLM）是总部在得克萨斯州的零排放能源装置（ZeroEmissionEnergyPlant）公司和位于新西兰的一家私营公司Todd公司的合资企业。SLM正在路易斯安那州St. JamesParish建设5000吨/天（182.5万吨/年）甲醇装置。投资为13亿美元的设施将位于密西西比河附近，邻近州内和州际天然气管道、深水港口和主要工业中心巴吞鲁日和新奥尔良。

福陆公司于2013年9月承揽工程和设计合同。福陆公司选择戴维技术公司的甲醇加工技术建设该装置。建设将在2014年第三季度开始，2016年第四季度投运。

#### 7. G2X能源公司

G2X能源公司得克萨斯州Pampa甲醇装置第一阶段建设于2013年初开始。该装置使用的天然气来自当地，生产65万吨/年甲醇。G2X能源公司合作伙伴南方化学公司将使甲醇推销到得克萨斯州Panhandle的市场客户。第一阶段定于2014年6月完成。

G2X能源公司也在路易斯安那州查尔斯湖开发甲醇制汽油（MTG）联合装置。投资为13亿美元的装置将利用埃克森美孚研究与工程公司的MTG过程技术。该装置将使1.3亿立方英尺/天的干天然气转化成甲醇，然后将甲醇转化为常规汽油。该1.25万桶/天的装置将在2017年初开始运营。

#### 8. 利安德巴赛尔公司

2013年12月，利安德巴赛尔公司重启了位于得克萨斯州Channelview的其甲醇装置。在2011年末，利用美国出现的低成本页岩气原料的优势，该公司投资1.5亿美元改造和重启了该装置。

这个项目是利安德巴赛尔公司墨西哥湾沿岸一系列项目之一。该公司计划花费大约15亿美元用于新增加的能力。这些扩增包括新的乙烯和聚乙烯能力。

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(24)

美国电力工业介绍

# 美国电力工业

编辑

本词条缺少名片图，补充相关内容使词条更完整，还能快速升级，赶紧来编辑吧！

美国是世界上电力工业最发达的国家。美国电力工业的发展速度始终超前于国民经济发展的速度。

中文名	美国电力工业	全国发电量	为3000亿千瓦时(1947)
历史	百余年	电能源	主要是矿物燃料

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## 正文

美国是世界上电力工业最发达的国家。其发电装机容量、机组容量、年发电量均居世界第一位。

发展概况美国电力工业的发展已有。1882年，由爱迪生电气公司经营的世界第一座商业性发电站（装机容量约670千瓦）在纽约市投运，采用直流供电。继爱迪生电气公司开创直流配电系统后不久，在西屋电气公司出现了交流供电系统，1886年又发明了交流变压器，使交流系统的优越性日趋明显。19世纪末和20世纪初，交流系统得到迅速发展，并取代了直流供电系统。

美国电力工业的发展速度始终超前于国民经济发展的速度。在，用了20年的时间翻了两番，1967年达13000亿千瓦时以上。电力增长的超前系数（电力弹性系数）达2左右。此后的20年，由于“石油危机”等因素，电力增长速度减慢，年平均增长率为3~4%，但仍超前于国民经济的发展速度。1989年，全美总发电量为29582亿千瓦时，装机总容量为8.85亿千瓦，居世界首位。发电用能源占一次能源总消费的比重为33%。这一比重逐年增长，反映了电气化程度的不断提高。到2000年，这一比重将增至46%以上。用电构成主要是三大用电部类：工业用电占38%，生活用电占34%，商业用电占26%。随着工业电气化程度的提高，单位产值电耗上升，而单位产值能耗却不断下降。如1960年每美元产值电耗为0.9千瓦时，能耗为1.85千克标准煤。1980年，前者增加到1.25千瓦时，而后者却下降为1.35千克标准煤。与此同时，生活用电水平也不断提高。1980年，美国年人均生活用电为9536千瓦时，远远超过世界其他国家。

电力工业所有制格局美国电力工业的所有制格局由私营电力公司、联邦政府经营的电力局、市政公营电力公司和农电合作社4种形式的电力企业构成，并从20世纪30年代初开始形成，一直延续至今。私营电力公司几经合并，已由2000余家变为240家，其发电装机容量和年发电量占全国总数的78%；联邦政府经营的8个电力局（田纳西流域管理局、邦维尔电力局、西南电力局、阿拉斯加电力局、东南电力局和西部地区电力局）和1900家市政公营电力公司，发电装机和发电量分别占全国总数的20%和19%。农村电气化计划由1936年开始执行，由内务部的农村电气化局（REA）向全国各农电合作社贷款，经20多年的努力，全美基本实现农村电气化。现有农电合作社1000余个，装机1850万千瓦。

为了提高经营效率，保证供、需双方的利益，无论是公营或私营的公用电力事业，一般都由地方政府授予在一定供电区域内的独家经营权，并设公用事业委员会对其进行管制。1968年，成立了北美电力可靠性协会（NERC），美国大陆的全部公、私营公用电力公司基本都参加了这个协会。NERC对全美的电力系统和可靠性方面进行管理。按照地理位置和联网关系，全美共分为9个协作区。加拿大与美国相邻各省的公用电力系统均已分别与美国各有关协作区系统相联。NERC每年提出全美电力系统年度运行报告，编写今后十年电力发展预测报告，并在季节性高峰到来之前，提出各安全协作区的电力供应保证情况。

电能生产美国的发，火电比重一直占70%左右，火电中又以煤电为主，特别是1973年“石油危机”以来，煤电比重不断增长，1984年煤电比重由1972年的44%增加为66%。油和天然气发电相应地由37%下降到17%。与此同时，由于易开发的水电减少，水电比重由15.6%下降到13.3%，核电比重由3.1%增加到13.5%。

在发电设备方面，美国现有火电装机4.97亿千瓦。早在1930年，世界第一台20万千瓦机组在美国投入运行；接着在1955、1960和1965年分别投入了第一台30万千瓦、50万千瓦和100万千瓦机组。这是单机容量迅速发展的高潮时期，大致每隔5年左右单机容量翻一番。这对加快电力建设速度、降低造价和发电成本起了相当大的作用。此后，由于发电效率和运行可靠性方面的原因，放慢了机组容量增长的速度。1973年，第一台130万千瓦机组在肯勃兰电厂投运（世界最大的常规火电机组）之后，即未出现更大容量的机组。80年代，美国倾向于采用50~60万千瓦中等容量的机组，机组参数大多采用亚临界压力，汽温538/538℃。

美国在70、80年代的水电建设，主要是扩建原有水电站和发展抽水蓄能电站，以满足系统运动的需要。现有水电装机9042万千瓦（1989），预计到2000年，抽水蓄能电站的装机将达5000万千瓦，占水电总装机（1.31亿千瓦）的38%以上。重大的常规水电站仍是大古力水电站，其装机容量将由80年代的618万千瓦扩建到90年代的888万千瓦，最大单机容量为70万千瓦。

美国核电发展的高潮是在60年代中期开始的，经历了10年左右的高速发展阶段，现有核电装机9795万千瓦（1989），主要堆型

V百科 注册

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是压水堆和沸水堆。在70年代后期,由于电力需求的增长减缓,加之对核电站的规模限制越来越严,特别是1979年的三英里岛核事故,使核电建设的速度大大放慢,但从总的能源平衡来看,核电的比重在今后仍会不断提高。

## 电力系统

编辑

电力系统美国电力系统的电压等级较为复杂,从110~765千伏之间共有8个电压等级(即765、500、345、287.5、230、161、138、115千伏)。按9个协作区分,有5个协作区(MAAC,SERC, MARCA, SWPP 和 WSCC)采用500/345(230)/138系列,3个协作区(NPCC,ECAR,MAIN)采用765/345(230)/138系列,得克萨斯(ERCOT)为345/230/138系列。最长的500千伏线路是西海岸太平洋联络线,全长1520公里,共两条线,将西北部水电送至西南部加利福尼亚州负荷中心,与其并行一条±400千伏直流线路,送电容量近400万千瓦。美国的500千伏线路总长度已达36000公里,加上70000公里的345千伏线路,形成了美国电力系统的主要干线。另外,在东中部和东北3个协作区还分布有3000余公里的765千伏线路,其中大部分集中在ECAR的AEP(美国电力公司)系统。这些765千伏线路的特点是短距离大容量输电,主要是把矿口电厂和核电厂的电力送往负荷中心。

美国电力系统已形成3个并列运行的联合电力系统。①东部联合电力系统,包括互联系统协调小组(ISG)、宾夕法尼亚-新泽西-马里兰州联合电力系统(PJM)和东部联合电力系统(CANUSE),共有189家电力公司参加,总装机容量达43500万千瓦,除WSCC和ERCOT两个协作区外,均已联入这个联合系统。②西部联合电力系统,包括WSCC协作区的4个联合电力系统,总装机容量为10800万千瓦。③得克萨斯联合电力系统。3个联合系统彼此之间是单独运行的,而东、西两大联合系统之间有220千伏联络线与直流“背靠背”换流站互联。在运行可靠性方面,大部分协作区采用LOLP10年1天的准则。关于加强全美联合系统的问题,已提出了采用直流高压和交流特高压两种方案。目前特高压输电的研究工作正在进行,共建有3个特高压试验站,即AEP和ASEA在印第安纳州的试验站,GE公司和EPRI的1000~1500千伏试验系统,以及BPA的1200千伏试验线路。可分别对变电所的主要设备、特高压线路的电气和机械性能进行试验研究。

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| 10 东京民宿   | 21 交行信用卡 |
| 11 古北水镇住宿 | 22 信用卡中心 |

### 猜你喜欢

电力企业资质  
私服网站

电力行业资质  
kfc

奥美拉唑  
海外e购

云顶温泉大酒店  
中国专利网

二手钢琴价格表  
维也纳酒店官方网



古北水镇二日游



个人申请信用卡



中心信用卡



张家口酒店预订



乌镇住宿



古北水镇住宿



额度信用卡

### 新手上路

成长任务 编辑入门  
编辑规则 百科术语

### 我有疑问

我要质疑 我要提问  
参加讨论 意见反馈

### 投诉建议

举报不良信息 未通过词条申诉  
投诉侵权信息 封禁查询与解封

(25)

电力法律节选

## S 824p

### (a) 国家利益电力传输走廊的选定

(2) 在经过考量利益相关方的其他方案和建议后（包括给与受影响的州评论的机会），秘书长应发布基于该调查的报告，其中可以选定任何受到电力传输能力限制或堵塞而影响到消费者的地区为国家利益电力传输走廊。

### (b) 建设许可

除 (i) 中规定的情况外，委员会可以经通知和提供听证会机会后，在条款(a)先选定的国家利益电力传输走廊颁发一个或多个电力传输设施的建设或改造许可，如果委员会认为满足以下条件：

- (1) 超出一个州的范围...
- (2) 许可授权的设施将被用于跨州商业的电力传输；
- (3) 提出的建设或改造与公共利益一致；
- (4) 提出的建设或改造将显著减少跨州商业传输拥堵并保护消费者或使消费者受益。
- (5) 提出的建设或改造与合理的国家电力政策一致并将加强能源独立；
- (6) 提出的建设或改造将在合理和经济的程度上使现有的电塔或设施的传输能力最大化。

## S 824d 费率和费用；计划表；新费率的暂停，自动调整条款

### (a) 公正合理的费率

所有在委员会管辖范围内公用事业单位为电能传输制定的、要求的、收取的费率和费用，以及所有影响或与这些费用或费率相关的条例和规定应该是公正且合理的，并且任何不公正合理的费率或费用在此被宣布是违法的。

### (b) 不当优惠或优势违法

任何公共事业单位都不可以对在委员会管辖范围内的传输和销售内：

- (1) 对任何人做出或准许任何不正当的优惠或优势，或使任何人收到不正当的歧视或劣势。
- (2) 维持任何在费率、费用、服务、设施方面或其他任何方面不合理的差异，不管是在地区间的还是在不同等级服务间的。

### (c) 计划表

### (d) 费率更改的通知

除委员会另外规定，任何公共事业单位不得对费率、费用、分类、服务、或任何条例、规定、或相关合同做出更改，除非经过向委员会和公众 60 天的通知。该通知应提交委员会并向公众公开新计划表，明确陈述将生效的计划表中的变化。委员会可以基于正当理由允许不经 60 天的通知即作出更改，且应做出明确具体变更事项和变更生效的时间和其提交和公开的方式的命令。

**TITLE 16 - CONSERVATION**  
**CHAPTER 12 - FEDERAL REGULATION AND DEVELOPMENT OF POWER**  
**SUBCHAPTER II - REGULATION OF ELECTRIC UTILITY COMPANIES ENGAGED IN INTERSTATE COMMERCE**

**§ 824p. Siting of interstate electric transmission facilities**

**(a) Designation of national interest electric transmission corridors**

(1) Not later than 1 year after August 8, 2005, and every 3 years thereafter, the Secretary of Energy (referred to in this section as the "Secretary"), in consultation with affected States, shall conduct a study of electric transmission congestion.

(2) After considering alternatives and recommendations from interested parties (including an opportunity for comment from affected States), the Secretary shall issue a report, based on the study, which may designate any geographic area experiencing electric energy transmission capacity constraints or congestion that adversely affects consumers as a national interest electric transmission corridor.

(3) The Secretary shall conduct the study and issue the report in consultation with any appropriate regional entity referred to in section 824o of this title.

(4) In determining whether to designate a national interest electric transmission corridor under paragraph (2), the Secretary may consider whether—

(A) the economic vitality and development of the corridor, or the end markets served by the corridor, may be constrained by lack of adequate or reasonably priced electricity;

(B) (i) economic growth in the corridor, or the end markets served by the corridor, may be jeopardized by reliance on limited sources of energy; and

(ii) a diversification of supply is warranted;

(C) the energy independence of the United States would be served by the designation;

(D) the designation would be in the interest of national energy policy; and

(E) the designation would enhance national defense and homeland security.

**(b) Construction permit**

Except as provided in subsection (i) of this section, the Commission may, after notice and an opportunity for hearing, issue one or more permits for the construction or modification of electric transmission facilities in a national interest electric transmission corridor designated by the Secretary under subsection (a) of this section if the Commission finds that—

(1) (A) a State in which the transmission facilities are to be constructed or modified does not have authority to—

(i) approve the siting of the facilities; or

(ii) consider the interstate benefits expected to be achieved by the proposed construction or modification of transmission facilities in the State;

(B) the applicant for a permit is a transmitting utility under this chapter but does not qualify to apply for a permit or siting approval for the proposed project in a State because the applicant does not serve end-use customers in the State; or

(C) a State commission or other entity that has authority to approve the siting of the facilities has—

(i) withheld approval for more than 1 year after the filing of an application seeking approval pursuant to applicable law or 1 year after the designation of the relevant national interest electric transmission corridor, whichever is later; or



*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2012 (see <http://www.law.cornell.edu/uscode/houseprint.html>).*

(ii) conditioned its approval in such a manner that the proposed construction or modification will not significantly reduce transmission congestion in interstate commerce or is not economically feasible;

- (2) the facilities to be authorized by the permit will be used for the transmission of electric energy in interstate commerce;
- (3) the proposed construction or modification is consistent with the public interest;
- (4) the proposed construction or modification will significantly reduce transmission congestion in interstate commerce and protects or benefits consumers;
- (5) the proposed construction or modification is consistent with sound national energy policy and will enhance energy independence; and
- (6) the proposed modification will maximize, to the extent reasonable and economical, the transmission capabilities of existing towers or structures.

**(c) Permit applications**

- (1) Permit applications under subsection (b) of this section shall be made in writing to the Commission.
- (2) The Commission shall issue rules specifying—
  - (A) the form of the application;
  - (B) the information to be contained in the application; and
  - (C) the manner of service of notice of the permit application on interested persons.

**(d) Comments**

In any proceeding before the Commission under subsection (b) of this section, the Commission shall afford each State in which a transmission facility covered by the permit is or will be located, each affected Federal agency and Indian tribe, private property owners, and other interested persons, a reasonable opportunity to present their views and recommendations with respect to the need for and impact of a facility covered by the permit.

**(e) Rights-of-way**

- (1) In the case of a permit under subsection (b) of this section for electric transmission facilities to be located on property other than property owned by the United States or a State, if the permit holder cannot acquire by contract, or is unable to agree with the owner of the property to the compensation to be paid for, the necessary right-of-way to construct or modify the transmission facilities, the permit holder may acquire the right-of-way by the exercise of the right of eminent domain in the district court of the United States for the district in which the property concerned is located, or in the appropriate court of the State in which the property is located.
- (2) Any right-of-way acquired under paragraph (1) shall be used exclusively for the construction or modification of electric transmission facilities within a reasonable period of time after the acquisition.
- (3) The practice and procedure in any action or proceeding under this subsection in the district court of the United States shall conform as nearly as practicable to the practice and procedure in a similar action or proceeding in the courts of the State in which the property is located.
- (4) Nothing in this subsection shall be construed to authorize the use of eminent domain to acquire a right-of-way for any purpose other than the construction, modification, operation, or maintenance of electric transmission facilities and related facilities. The right-of-way cannot be used for any other purpose, and the right-of-way shall terminate upon the termination of the use for which the right-of-way was acquired.

**(f) Compensation**

- (1) Any right-of-way acquired pursuant to subsection (e) of this section shall be considered a taking of private property for which just compensation is due.

**TITLE 16 - CONSERVATION**

**CHAPTER 12 - FEDERAL REGULATION AND DEVELOPMENT OF POWER**

**SUBCHAPTER II - REGULATION OF ELECTRIC UTILITY COMPANIES ENGAGED IN INTERSTATE COMMERCE**

**§ 824d. Rates and charges; schedules; suspension of new rates; automatic adjustment clauses**

**(a) Just and reasonable rates**

All rates and charges made, demanded, or received by any public utility for or in connection with the transmission or sale of electric energy subject to the jurisdiction of the Commission, and all rules and regulations affecting or pertaining to such rates or charges shall be just and reasonable, and any such rate or charge that is not just and reasonable is hereby declared to be unlawful.

**(b) Preference or advantage unlawful**

No public utility shall, with respect to any transmission or sale subject to the jurisdiction of the Commission,

- (1) make or grant any undue preference or advantage to any person or subject any person to any undue prejudice or disadvantage, or
- (2) maintain any unreasonable difference in rates, charges, service, facilities, or in any other respect, either as between localities or as between classes of service.

**(c) Schedules**

Under such rules and regulations as the Commission may prescribe, every public utility shall file with the Commission, within such time and in such form as the Commission may designate, and shall keep open in convenient form and place for public inspection schedules showing all rates and charges for any transmission or sale subject to the jurisdiction of the Commission, and the classifications, practices, and regulations affecting such rates and charges, together with all contracts which in any manner affect or relate to such rates, charges, classifications, and services.

**(d) Notice required for rate changes**

Unless the Commission otherwise orders, no change shall be made by any public utility in any such rate, charge, classification, or service, or in any rule, regulation, or contract relating thereto, except after sixty days' notice to the Commission and to the public. Such notice shall be given by filing with the Commission and keeping open for public inspection new schedules stating plainly the change or changes to be made in the schedule or schedules then in force and the time when the change or changes will go into effect. The Commission, for good cause shown, may allow changes to take effect without requiring the sixty days' notice herein provided for by an order specifying the changes so to be made and the time when they shall take effect and the manner in which they shall be filed and published.

**(e) Suspension of new rates; hearings; five-month period**

Whenever any such new schedule is filed the Commission shall have authority, either upon complaint or upon its own initiative without complaint, at once, and, if it so orders, without answer or formal pleading by the public utility, but upon reasonable notice, to enter upon a hearing concerning the lawfulness of such rate, charge, classification, or service; and, pending such hearing and the decision thereon, the Commission, upon filing with such schedules and delivering to the public utility affected thereby a statement in writing of its reasons for such suspension, may suspend the operation of such schedule and defer the use of such rate, charge, classification, or service, but not for a longer period than five months beyond the time when it would otherwise go into effect; and after full hearings, either completed before or after the rate, charge, classification, or service goes into effect, the Commission may make such orders with reference thereto as would be proper in a proceeding initiated after it had become effective. If the proceeding has not been concluded and an order made at the expiration of such five months, the proposed change of rate, charge, classification, or service shall go into effect at the end of such

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2012 (see <http://www.law.cornell.edu/uscode/uscprint.html>).*

period, but in case of a proposed increased rate or charge, the Commission may by order require the interested public utility or public utilities to keep accurate account in detail of all amounts received by reason of such increase, specifying by whom and in whose behalf such amounts are paid, and upon completion of the hearing and decision may by further order require such public utility or public utilities to refund, with interest, to the persons in whose behalf such amounts were paid, such portion of such increased rates or charges as by its decision shall be found not justified. At any hearing involving a rate or charge sought to be increased, the burden of proof to show that the increased rate or charge is just and reasonable shall be upon the public utility, and the Commission shall give to the hearing and decision of such questions preference over other questions pending before it and decide the same as speedily as possible.

**(f) Review of automatic adjustment clauses and public utility practices; action by Commission; "automatic adjustment clause" defined**

(1) Not later than 2 years after November 9, 1978, and not less often than every 4 years thereafter, the Commission shall make a thorough review of automatic adjustment clauses in public utility rate schedules to examine—

(A) whether or not each such clause effectively provides incentives for efficient use of resources (including economical purchase and use of fuel and electric energy), and

(B) whether any such clause reflects any costs other than costs which are—

(i) subject to periodic fluctuations and

(ii) not susceptible to precise determinations in rate cases prior to the time such costs are incurred.

Such review may take place in individual rate proceedings or in generic or other separate proceedings applicable to one or more utilities.

(2) Not less frequently than every 2 years, in rate proceedings or in generic or other separate proceedings, the Commission shall review, with respect to each public utility, practices under any automatic adjustment clauses of such utility to insure efficient use of resources (including economical purchase and use of fuel and electric energy) under such clauses.

(3) The Commission may, on its own motion or upon complaint, after an opportunity for an evidentiary hearing, order a public utility to—

(A) modify the terms and provisions of any automatic adjustment clause, or

(B) cease any practice in connection with the clause,

if such clause or practice does not result in the economical purchase and use of fuel, electric energy, or other items, the cost of which is included in any rate schedule under an automatic adjustment clause.

(4) As used in this subsection, the term "automatic adjustment clause" means a provision of a rate schedule which provides for increases or decreases (or both), without prior hearing, in rates reflecting increases or decreases (or both) in costs incurred by an electric utility. Such term does not include any rate which takes effect subject to refund and subject to a later determination of the appropriate amount of such rate.

(June 10, 1920, ch. 285, pt. II, § 205, as added Aug. 26, 1935, ch. 687, title II, § 213, 49 Stat. 851; amended Pub. L. 95-617, title II, §§ 207(a), 208, Nov. 9, 1978, 92 Stat. 3142.)

### Amendments

1978—Subsec. (d). Pub. L. 95-617, § 207(a), substituted "sixty" for "thirty" in two places.

Subsec. (f). Pub. L. 95-617, § 208, added subsec. (f).

*NB: This unofficial compilation of the U.S. Code is current as of Jan. 4, 2012 (see <http://www.law.cornell.edu/uscode/uscpint.html>).*

### **Study of Electric Rate Increases Under Federal Power Act**

Section 207(b) of Pub. L. 95-617 directed chairman of Federal Energy Regulatory Commission, in consultation with Secretary, to conduct a study of legal requirements and administrative procedures involved in consideration and resolution of proposed wholesale electric rate increases under Federal Power Act, section 791a et seq. of this title, for purposes of providing for expeditious handling of hearings consistent with due process, preventing imposition of successive rate increases before they have been determined by Commission to be just and reasonable and otherwise lawful, and improving procedures designed to prohibit anticompetitive or unreasonable differences in wholesale and retail rates, or both, and that chairman report to Congress within nine months from Nov. 9, 1978, on results of study, on administrative actions taken as a result of this study, and on any recommendations for changes in existing law that will aid purposes of this section.

(26)

美国电力价格

Table 5.6.A. Average Price of Electricity to Ultimate Customers by End-Use Sector by State, June 2019 and 2018 (Cents per Kilowatthour)

Census Division and State	Residential		Commercial		Industrial (工业)		Transportation		All Sectors	
	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018	June 2019	June 2018
New England	21.23	20.36	16.30	15.88	13.09	12.45	10.35	7.80	17.71	17.06
Connecticut	23.10	21.62	17.53	16.65	13.85	15.04	15.61	11.56	19.47	18.62
Maine	18.18	16.15	12.39	11.71	9.24	8.43	--	--	14.26	12.50
Massachusetts	21.43	21.10	16.46	16.33	14.22	14.46	5.20	4.94	17.88	17.75
New Hampshire	20.34	19.63	15.62	15.59	12.66	9.40	--	--	16.87	15.89
Rhode Island	20.29	18.64	15.76	15.15	15.10	14.11	18.05	17.24	17.43	16.38
Vermont	17.52	18.50	16.16	15.44	10.96	10.84	--	--	15.25	15.30
Middle Atlantic	16.22	16.51	12.68	12.85	6.34	6.88	11.67	12.09	12.62	12.99
New Jersey	15.97	15.64	12.95	12.80	10.80	10.40	8.99	8.23	14.01	13.72
New York	18.56	19.30	14.76	15.12	5.25	5.99	12.95	13.65	14.80	15.47
Pennsylvania	14.08	14.31	8.57	8.83	6.17	6.66	6.91	7.49	9.60	10.01
East North Central	13.71	13.30	10.26	10.07	6.84	6.98	7.90	6.75	10.20	10.15
Illinois	13.24	12.56	8.90	8.96	6.35	6.46	7.73	6.53	9.53	9.44
Indiana	12.61	12.02	10.81	10.30	7.34	7.21	11.28	10.33	9.89	9.64
Michigan	16.08	16.07	11.63	11.03	7.10	7.25	10.59	10.63	11.62	11.63
Ohio	12.70	12.64	9.79	9.96	6.17	6.76	7.48	7.47	9.60	9.91
Wisconsin	15.32	14.28	11.26	10.89	7.82	7.57	15.03	14.73	11.19	10.65
West North Central	13.27	13.26	10.66	10.68	7.94	8.03	10.93	11.65	10.73	10.89
Iowa	14.57	13.81	11.52	10.95	7.92	8.13	--	--	10.51	10.50
Kansas	13.30	13.46	10.75	10.71	7.49	7.51	--	--	10.85	11.11
Minnesota	13.86	14.09	11.04	11.27	8.00	8.07	10.44	11.08	10.97	11.23
Missouri	12.81	13.23	10.59	10.88	7.82	8.16	11.48	12.27	11.17	11.63
Nebraska	12.43	11.31	9.77	9.26	7.90	7.73	--	--	9.94	9.45
North Dakota	12.47	12.07	9.68	9.68	8.61	8.56	--	--	9.70	9.66
South Dakota	12.79	12.39	10.02	9.68	7.96	7.74	--	--	10.48	10.18
South Atlantic	12.24	11.96	9.34	9.31	6.49	6.64	8.09	8.02	10.20	10.07
Delaware	12.50	13.21	9.05	9.67	7.22	7.39	--	--	10.17	10.59
District of Columbia	12.10	12.06	11.64	11.99	8.12	8.50	10.08	9.12	11.63	11.87
Florida	12.02	11.37	9.49	9.04	7.79	7.68	8.27	7.53	10.76	10.18
Georgia	12.46	12.26	9.59	9.70	5.85	6.28	6.23	5.89	10.04	10.10
Maryland	13.26	13.92	9.83	10.41	7.60	7.93	7.34	7.98	11.19	11.75
North Carolina	11.59	11.24	8.74	8.58	6.39	6.46	8.25	7.82	9.53	9.38
South Carolina	12.81	12.91	10.46	10.76	6.28	6.34	--	--	10.12	10.26
Virginia	12.56	12.40	8.36	8.48	6.86	6.76	8.53	8.22	9.76	9.79
West Virginia	11.68	11.57	8.93	9.25	6.04	6.52	--	--	8.46	8.76
East South Central	11.62	11.32	10.75	10.48	5.81	6.14	--	--	9.61	9.57
Alabama	12.77	12.41	11.48	11.29	6.06	6.37	--	--	10.05	9.98
Kentucky	11.15	10.56	10.33	9.53	5.55	5.89	--	--	8.83	8.71
Mississippi	11.40	11.55	10.35	10.57	5.66	6.30	--	--	9.28	9.62
Tennessee	11.05	10.79	10.67	10.43	5.86	5.91	--	--	9.93	9.77
West South Central	11.30	10.93	8.06	8.22	5.30	5.62	6.61	8.36	8.46	8.62
Arkansas	10.35	9.99	8.97	7.49	6.17	5.49	11.94	9.84	8.46	7.77
Louisiana	9.66	9.37	8.68	8.48	5.24	5.12	9.65	9.65	7.77	7.63
Oklahoma	10.50	10.72	8.33	8.52	5.07	5.40	--	--	8.13	8.59
Texas	11.87	11.36	7.83	8.20	5.23	5.84	6.38	8.26	8.66	8.94
Mountain	12.31	12.34	10.15	10.14	6.64	6.86	9.71	9.73	9.85	10.04
Arizona	12.84	13.16	10.93	11.30	6.37	6.88	11.08	11.45	11.15	11.56
Colorado	12.84	12.28	10.96	10.79	7.63	7.52	9.16	9.22	10.61	10.42
Idaho	10.29	10.58	8.12	8.38	7.10	7.41	--	--	8.21	8.48
Montana	12.06	11.85	10.67	10.49	4.62	4.90	--	--	8.81	9.00
Nevada	11.80	11.67	8.21	7.64	7.12	7.46	8.80	8.26	9.14	9.26
New Mexico	13.14	13.37	10.55	10.73	5.31	5.53	--	--	9.45	9.90
Utah	10.74	10.63	9.19	8.78	6.35	6.38	10.62	10.62	8.76	8.69
Wyoming	11.88	12.30	10.28	10.24	6.56	6.71	--	--	8.19	8.29
Pacific Contiguous	17.20	16.55	15.61	15.23	10.53	10.67	8.78	9.21	14.95	14.57
California	20.87	19.90	18.38	17.82	15.03	14.74	8.67	9.21	18.53	17.82
Oregon	11.27	11.02	8.74	9.08	6.11	5.80	9.31	9.16	8.86	8.86
Washington	9.90	9.79	8.75	8.59	4.59	4.42	9.51	8.73	7.84	7.73
Pacific Noncontiguous	29.26	28.83	25.56	24.56	23.80	23.83	--	--	26.07	25.55
Alaska	23.51	22.51	20.45	18.49	17.05	18.76	--	--	20.61	19.77
Hawaii	32.45	32.76	29.72	29.55	25.90	25.56	--	--	29.04	28.88
U.S. Total	13.34	13.04	10.89	10.82	6.91	7.18	10.13	10.16	10.80	10.79

See Technical notes for additional information on the Commercial, Industrial, and Transportation sectors.

Displayed values of zero may represent small values that round to zero. The Excel version of this table provides additional precision which may be accessed by selecting individual cells.

Notes: - See Glossary for definitions. - Values are preliminary estimates based on a cutoff model sample.

See Technical Notes for a discussion of the sample design for the Form EIA-826.

Utilities and energy service providers may classify commercial and industrial customers based on either NAICS codes or demands or usage falling within specified limits by rate schedule.

Changes from year to year in consumer counts, sales and revenues, particularly involving the commercial and industrial consumer sectors, may result from respondent implementation of changes in the definitions of consumers, and reclassifications.

Totals may not equal sum of components because of independent rounding.

Source: U.S. Energy Information Administration, Form EIA-861M (formerly EIA-826), Monthly Electric Power Industry Report.

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欧盟电力价格

**Table 1: Electricity prices, second semester of 2016-2018**  
(EUR per kWh)

	Households (*)			Non-households (?)		
	2016S2	2017S2	2018S2	2016S2	2017S2	2018S2
<b>EU-28</b>	0.2038	0.2042	0.2113	0.1129	0.1118	0.1149
<b>Euro area</b>	0.2179	0.2175	0.2242	0.1195	0.1184	0.1192
<b>Belgium</b>	0.2745	0.2877	0.2937	0.1158	0.1087	0.1142
<b>Bulgaria</b>	0.0938	0.0983	0.1005	0.0788	0.0790	0.0846
<b>Czechia</b>	0.1421	0.1488	0.1586	0.0732	0.0710	0.0721
<b>Denmark</b>	0.3084	0.3010	0.3123	0.0936	0.0846	0.0788
<b>Germany</b>	0.2977	0.3048	0.3000	0.1492	0.1514	0.1516
<b>Estonia</b>	0.1238	0.1319	0.1418	0.0896	0.0846	0.0924
<b>Ireland</b>	0.2338	0.2355	0.2539	0.1245	0.1241	0.1349
<b>Greece</b>	0.1723	0.1620	0.1646	0.1115	0.1190	0.1059
<b>Spain</b>	0.2284	0.2177	0.2477	0.1029	0.1032	0.1098
<b>France</b>	0.1711	0.1756	0.1799	0.0903	0.0920	0.0889
<b>Croatia</b>	0.1331	0.1236	0.1321	0.0877	0.0920	0.1013
<b>Italy</b>	0.2261	0.2080	0.2161	0.1556	0.1449	0.1434
<b>Cyprus</b>	0.1621	0.1826	0.2183	0.1295	0.1392	0.1811
<b>Latvia</b>	0.1624	0.1582	0.1511	0.1201	0.1159	0.1047
<b>Lithuania</b>	0.1171	0.1107	0.1097	0.0882	0.0825	0.0899
<b>Luxembourg</b>	0.1698	0.1618	0.1691	0.0858	0.0803	0.0846
<b>Hungary</b>	0.1125	0.1134	0.1118	0.0796	0.0779	0.0822
<b>Malta</b>	0.1274	0.1298	0.1306	0.1399	0.1364	0.1356
<b>Netherlands</b>	0.1592	0.1556	0.1707	0.0805	0.0764	0.0809
<b>Austria</b>	0.2010	0.1978	0.2012	0.1004	0.0997	0.1011
<b>Poland</b>	0.1352	0.1451	0.1396	0.0815	0.0862	0.0884
<b>Portugal</b>	0.2298	0.2230	0.2293	0.1132	0.1147	0.1170
<b>Romania</b>	0.1233	0.1289	0.1317	0.0771	0.0786	0.0866
<b>Slovenia</b>	0.1629	0.1613	0.1638	0.0832	0.0784	0.0866
<b>Slovakia</b>	0.1537	0.1442	0.1462	0.1112	0.1113	0.1201
<b>Finland</b>	0.1545	0.1599	0.1698	0.0694	0.0676	0.0707
<b>Sweden</b>	0.1962	0.1993	0.1990	0.0656	0.0647	0.0727
<b>United Kingdom</b>	0.1831	0.1856	0.2024	0.1278	0.1246	0.1423
<b>Iceland</b>	0.1478	0.1518	0.1457	0.0652	:	:
<b>Liechtenstein</b>	0.1747	0.1618	:	0.1479	0.0773	:
<b>Norway</b>	0.1631	0.1605	0.1907	0.0813	0.0703	0.0872
<b>Montenegro</b>	0.0970	0.1003	0.1030	0.0782	0.0770	0.0805
<b>North Macedonia</b>	0.0828	0.0811	0.0787	0.0521	0.0561	0.0675
<b>Albania</b>	0.0835	0.0856	0.0910	:	:	:
<b>Serbia</b>	0.0654	0.0695	0.0709	0.0470	0.0751	0.0719
<b>Turkey</b>	0.1205	0.0959	0.0857	0.0725	0.0601	0.0621
<b>Bosnia and Herzegovina</b>	0.0844	0.0864	:	0.0607	0.0614	:
<b>Kosovo (*)</b>	0.0592	0.0654	0.0638	0.0771	0.0758	0.0733
<b>Moldova</b>	0.0923	0.1013	0.1029	0.0778	0.0852	0.0787
<b>Ukraine</b>	0.0320p	0.0383	0.0410	:	:	0.0618
<b>Georgia</b>	:	:	0.0741	:	:	0.0564

(:) not available

(p) Provisionnal

(\*) Annual consumption: 2 500 kWh < consumption < 5 000 kWh.

(?) Annual consumption: 500 MWh < consumption < 2 000 MWh.

(\*) This designation is without prejudice to positions on status, and is in line with UNSCR 1244/1999 and the ICJ Opinion on the Kosovo Declaration of Independence.

Source: Eurostat (online data codes: nrg\_pc\_204 and nrg\_pc\_205)



(28)

文章“美国如何进行水务管理”

# 美国如何进行水务管理

2014年07月14日 10:44:48

来源：学习时报 作者：陈霖

我要评论

字号：【大 中 小】

## 健全的水务管理体制

目前，美国城市水务管理职责明确、层次分明，统一规划、统筹开发，各部门配合默契，完全结束了之前各自为政的分散状态。由于美国是一个联邦制国家，其水务管理以州为主要单位进行，各州可以根据自己的实际情况设立相应的水管理部门来负责组织实施水资源管理。联邦政府主要负责宏观的管理规划与监督协调工作，具体的水资源管理则由各个州的水利管理部门负责，并以各州的立法及相互协议为准则。

美国水资源管理机构主要包括内政部、陆军工程师兵团、垦务局、流域水资源管理委员会、州水资源局、环境保护局等16个机构和部门。其中内政部和环境保护局为联邦政府层面的水务管理机构，隶属于内政部的垦务局和地质调查局与美国水务管理有重要关系，内政部的其他部门也或多或少涉及了水务管理的领域。专门针对几大主要河流的联邦特别管理机构——流域水资源管理委员会的设立，主要是为了解决跨行政分割的流域治理问题，这一机构集多种权力和多种职责于一身，从流域水资源的开发、利用、规划、保护、研究到水产品的生产、经营和销售等，在拥有联邦政府机关水资源管理权力的同时，还具备了私人机构的灵活主动性。田纳西流域管理局就是流域水资源管理委员会的典型代表。

在地方水务管理级别上，各州拥有辖区内水的使用权、分配权、水交易权以及水务管理立法权，并建立了州一级的水务管理机构。由于各州政府是根据自身的自然、经济和社会情况专门设立州一级的水务管理机构来进行具体的水务管理工作，因此，各州的水务管理机构设置差别很大。如加利福尼亚州和亚利桑那州的州政府设置的是水资源部；内华达州的州政府设置的是水资源办公室（属于自然资源保护部的下设机构）；田纳西州的州政府设置的是供水办公室、地下水保护办公室以及水污染控制办公室等（这些机构隶属于环保部）。

美国的水务管理体制是一个以州为主的、权力相对比较集中、领导机构相对统一的管理体系。在联邦各机构之间，权力主要集中在内政部和环境保护局；在联邦政府和地方政府之间，权力主要集中在联邦政府。水务管理机构的设置可依照客观条件以及项目的需求而发生调整和变化。

## 行政区域管理与流域管理相结合

美国的水资源管理主要是以州为单位进行的，各州设立水务管理机构，州以下的县、市也设立相应的水务局，对不同的涉水事务，例如供水、排水、治污和回收再利用等进行统一的管理以及规划安排。然而，行政区域的分割性会导致水资源管理权责不清等一系列问题，美国政府为解决跨行政分割的流域治理问题，分别成立了专门针对几大主要河流的联邦特别管理机构——流域水资源管理委员会。流域水资源管理委员会的典型代表有田纳西流域管理局、密西西比河管理委员会等。采取行政区域管理与流域管理相结合的水务管理体制，通过二者的优势互补，大大提高了美国水务管理工作的效率，在实现对水资源的可持续利用方面具有重大意义。

此外，美国的水资源管理与其整个社会的市场经济紧密融合在一起，通过市场的自发调节和民间机构的运作，既减少了政府的直接干预、提高了管理效率，又节约了政府进行水资源管理的成本。美国作为全球市场化程度高的国家之一，市场驱动机制无处不在。在整个水务管理过程中，从取水、用水、供水过程中的水资源配置到大型水利工程项目兴建，其融资、供求等无不与市场经济制度紧密结合。利用市场规律来调节水价就是一个很明显的例子。在美国，根据市场供需状况，水资源依照水质和成本来定价，不同的水价促进了产业结构的合理调整，使水资源向效益更高的产业部门流动，充分实现了水资源的优化配置。利用市场机制，一方面既可以扩大融资渠道，解决水务行业面临的资金短缺问题，另一方面通过与市场经济制度紧密结合，政府部门的直接干预相对减少，这就避免了传统行政管理体制的种种弊端，在很大程度上提高了水务管理的效率。

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- 习近平：不忘初心 继续前进
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- 李克强：在就业工作座谈会上讲话
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## 完善的法律调控体系

美国是世界上较早开展依法治水、依法管水的国家之一。早在1965年，联邦政府就颁布了《水资源规划法》，为美国水资源的统一协调管理提供了必要的法律基础。1972年美国联邦政府又颁布施行了《清洁用水法案》，这一法令在水资源的开发、使用以及最主要的水质量方面都提出了严格要求，从此，美国走上了依法治水、依法管水的道路。虽然美国没有全国性统一的水法，但其法制建设比较完善，主要有如下特点。

第一，联邦政府与州政府分别立法。美国联邦制的特殊决定了其水法律体系有两个层次：一是联邦水务立法，由参、众议院通过，用来约束全国的所有水事活动。目前，美国城市水务管理的联邦法律主要是《清洁用水法》与《安全饮用水法》，这两部法案对美国水资源的开发、利用、保护以及水质安全均提出了严格的要求，为美国水资源管理奠定了基本框架，具有很高的指导意义。二是州和地方政府水务立法，由各州因地制宜地制定地方性水法律。第二，全面覆盖水资源开发管理利用的全过程。法律对于水资源开发利用和管理的每一个环节都有较为详尽的规定，包括水资源的开发、利用、保护、供水、排水、污水处理等方面。如《清洁用水法案》共有六个系列，分别从水处理构筑物、水质标准与污水排放、污染物排放许可证颁发等方面，对污水处理、水污染防治、保护水资源和湿地、有毒污染物的管制等均做了详细规定。《安全饮用水法》则建立了美国公共饮用水供水系统的规范管理机制，授权环保署建立起了国家饮用水标准，使得在全国范围内对饮用水进行统一管理成为可能。第三，法律规范、程序清晰、可操作性强，执法严格。美国水资源相关法律法规对水资源管理机构、用水人员、企业等的权利、义务、责任等都做了非常明确的规定，任何人、任何组织均必须依法办事，出现水事纠纷时，必须依照法律规定进行解决，不得擅自处理。州际之间采用协议立法的方式，联邦政府的相关机构（如垦务局、陆军工程师兵团、流域管理机构）负责调解州际之间发生的水资源开发与利用中的矛盾，当调解协调不成功时再通过诉讼法律予以解决。在完善的水法律体系下，美国整个城市水务管理有序进行，参与水事活动管理的社会各界在法律赋予的权限范围内充分发挥作用，从根本上实现了有法可依、有法必依、执法必严、违法必究。

### 高度重视水资源的节约与保护

一直以来美国政府都极度重视对水资源的节约与保护，各州在水资源规划利用中都把节约好水、保护好水作为工作的重点，许多州都对水资源的使用有较为严格的限制。首先，重视对节水设备、节水技术的开发、研究、改进与推广，并出台节水规划以保证节水行动的顺利实行。其次，通过财政补贴、税收优惠、免费发放节水器具等方式鼓励和支持社会各界参与对水资源的节约与保护，不但降低了水的使用量，而且还提高了水的重复利用率，实现了水资源的合理高效利用。此外，一些城市还专门设有水务处，负责向市民提供有关用水方面的咨询，并满足日常设备器具检修需求。最后，注重对水资源节约保护的宣传教育，并采取多种措施强化全社会的水资源教育工作；在全国范围内建立起了水资源管理信息库，用于利用和分享水资源数据及情报等。美国政府通过宣传教育、数据共享的方式，大力提高了社会各界人士节约水、保护水的意识。目前，美国绝大多数居民都能自愿参与节水监督活动，成为节水与保护水行动的主力军，不仅自身主动节约用水，而且发现他人浪费、超时灌溉、污水排放等不良行为时会及时向当地政府举报，节水理念深入人心。

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美国和法国、德国的供水价格

申请人从 <https://tariffs.ib-net.org/sites/IBNET/TariffTable?countryId=0> 获得了美国、法国和德国相关城市的供水价格。

按 15 立方米、50 立方米、100 立方米计价，美国城市的平均供水价格分别为 1.87 美元/立方米、1.48 美元/立方米和 1.53 美元/立方米，申请人取平均值 1.63 美元/立方米作为美国市场上的平均供水价格。

相同计价口径，法国城市的平均供水价格为 2.42 美元/立方米、2.13 美元/立方米和 2.07 美元/立方米，申请人取平均值 2.21 美元/立方米作为法国市场上的平均供水价格。德国城市的平均供水价格分别为 2.85 美元/立方米、2.51 美元/立方米和 2.44 美元/立方米，申请人取平均值 2.60 美元/立方米作为德国市场上的平均供水价格。鉴于法国、德国与美国的经济发展水平相当，申请人暂以这 2 个发达国家的算术平均供水价格(2.40 美元/立方米)作为正常的国际市场价格。

## 美国城市供水价格

Utility	City	Service	Date	15 m3	50 m3	100 m3	
Boston Water and Sewer Commission	Boston	Water	1/1/2019	28.25	98.47	204.13	View
Cal Water	California	Water	1/1/2019	27.31	52.61	91.05	View
Charleston Water System	Charleston	Water	1/1/2019	26.63	49.25	81.57	View
Columbus Department of Public Utilities	Columbus	Water	1/1/2019	23.98	64.4	122.14	View
Metropolitan District Commission	Hartford	Water	1/1/2019	33.52	76.78	138.58	View
Indian Wells Valley	Indian We	Water	1/1/2019	42	55.48	90.38	View
Gwinnett County Water Resources	Lawrencev	Water	1/1/2019	27.27	89.44	221.27	View
Louisville Water Company	Louisvill	Water	1/1/2019	23.03	57.92	116.04	View
Lubbock Water Utilities	Lubbock	Water	1/1/2019	29.94	95.79	206.22	View
MAWSS	Mobile	Water	1/1/2019	17.6	47.92	91.25	View
San Antonio Water System	San Anton	Water	1/1/2019	16.29	37.29	89.5	View
Seattle Public Utilities	Seattle	Water	1/1/2019	45.07	110.2	203.26	View
Spokane Water Department	Spokane	Water	1/1/2019	47.96	57.87	73.94	View
Tacoma Public Utilities	Tacoma	Water	1/1/2019	35.41	60.27	95.78	View
Prince William County Service Authority	Woodbridg	Water	1/1/2019	19.22	51.75	99.3	View
Pittsburgh Water and Sewer Authority	Pittsburg	Water	3/1/2019	59.98	162.05	307.88	View
Minneapolis Public Works Department	Minneapol	Water	1/1/2019	24.23	69.1	133.19	View
Columbia Department of Utilities & Engineering	Columbia	Water	1/22/2019	27.15	62.5	113	View
Denver Water	Denver	Water	2/1/2019	25.01	61.21	124.48	View
Phoenix Water Services Department	Phoenix	Water	3/1/2019	9.04	60.66	138.25	View
Western Virginia Water Authority	Roanoke	Water	1/1/2019	24.14	60.89	117.02	View
Saint Paul Regional Water Services	Saint Pau	Water	1/1/2019	23.71	61.53	115.56	View
Tallahassee Water Utility	Tallahass	Water	2/1/2019	14.91	37.24	77.55	View
Eastern Municipal Water District	Perris	Water	1/1/2019	31.33	139.96	344.61	View
Augusta-Richmond County Utilities Department	Augusta	Water	1/1/2019	23.79	58.33	111.17	View
Houston	Houston	Water	4/1/2019	26.47	84.07	210.38	View
Kansas City Water Services Department	Kansas Ci	Water	5/1/2019	39.81	105.31	199.43	View
Oklahoma City Utilities	Oklahoma	Water	1/1/2019	28.7	61.67	116.88	View
Anchorage	Anchorage	Water	2/1/2019	43.88	95.66	169.63	View
Chesterfield County Department of Utilities	Chesterfi	Water	7/1/2019	24.11	50.68	88.65	View
Chicago	Chicago	Water	6/1/2019	15.75	52.5	104.99	View
Fayetteville Public Works Commission Water Utility	Fayettevi	Water	5/1/2019	25.69	65.73	131.64	View

Hillsborough County Water Resource Service	HillsboroWater	6/1/2019	27.43	71.69	152.11 View
Honolulu Board of Water Supply	Honolulu Water	7/1/2019	26.75	72.32	139.15 View
Memphis Light, Gas and Water	Memphis Water	3/4/2019	18.22	41.87	75.65 View
San Francisco Public Utilities Commission	San Franc Water	7/1/2019	57.15	175.93	345.61 View
Tucson Water	Tucson Water	7/1/2019	33.88	105	306.21 View
Anne Arundel County Department of Public Works	Annapolis Water	7/1/2019	36.95	70.31	117.97 View
Baltimore Bureau of Water and Wastewater	Baltimore Water	7/1/2019	30.35	67.56	120.71 View
Charlotte-Mecklenburg Utilities	Charlotte Water	7/1/2019	15.21	74.9	237 View
Detroit Water and Sewerage Department	Detroit Water	7/1/2019	20.8	51.95	96.44 View
Durham Department of Water Management	Durham Water	7/1/2019	21.52	77.78	191.84 View
College utilities corporation	Fairbanks Water	7/1/2019	58.47	134.94	244.17 View
Golden heart utilities	Fairbanks Water	7/1/2019	58.47	134.94	244.17 View
Greensboro Water Resources Department	GreensborWater	7/1/2019	17.68	62.52	154.91 View
Greenville Utilities	GreenvilleWater	7/1/2019	26.9	71.01	134.01 View
Irvine Ranch Water District	Irvine Water	7/1/2019	20.15	110.7	355.79 View
Onslow Water and Sewer Authority	Jacksonvi Water	7/1/2019	26.39	62.19	134.4 View
Charles County Department of Utilities	La Plata Water	7/1/2019	26.65	61.69	79.95 View
Washington Suburban Sanitary Commission	Laurel Water	7/1/2019	30.16	95.86	198.36 View
Los Angeles Department of Public Works	Los AngelWater	7/1/2019	34.69	134.48	296.4 View
Beaufort-Jasper Water and Sewer Authority	Okatie Water	7/1/2019	22.82	55.64	102.53 View
Portland Water Bureau	Portland Water	7/1/2019	43.7	108.62	201.36 View
Richmond Department of Public Utilities	Richmond Water	7/1/2019	32.75	98.38	192.14 View
San Diego Public Utilities Department	San Diego Water	9/1/2019	54.97	142.02	349.7 View
Winston-Salem County Utilities	Winston-SWater	7/1/2019	23.25	66.37	129.9 View
EPCOR - Clovis	Clovis Water	7/18/2019	30.63	75.64	148.03 View
Aurora Department of Public Works	Aurora Water	1/1/2019	35.12	87.17	166.54 View
Billings Public Works	Billings Water	7/1/2019	21.55	54.69	108.37 View
New York City Water and Sewer System	New York Water	7/1/2019	20.43	69.75	140.2 View
Fort Wayne City Utilities	Fort WaynWater	6/1/2019	21.13	47.96	84.73 View
Long Beach Water Department	Long BeacWater	10/1/2019	32.21	94.52	207.88 View
Milwaukee Water Works	Milwaukee Water	9/1/2019	20.69	47.14	84.92 View
Orange County Utilities	Orlando Water	10/1/2019	12.73	33.34	98.04 View
St Petersburg Water Resources Department	St PetersWater	10/1/2019	33.54	100.68	319.24 View
Tallahassee Water Utility	TallahassWater	10/1/2019	15.91	39.75	82.77 View

Tampa Water & Wastewater Department	Tampa Water	11/1/2019	13.49	52.26	139.38	View
Henrico County Department of Public Utilities	Henrico Water	7/1/2019	26.84	71.21	134.6	View
Henderson Department of Utility Services	Henderson Water	1/1/2019	18.49	37.75	76.98	View
Reedy Creek Improvement District	Lake Buena Vista Water	9/22/2019	27.6	37.06	50.57	View
Lincoln Public Works/Utilities Department	Lincoln Water	11/1/2019	15.08	39.43	90.9	View
Miami-Dade Water and Sewer Department	Miami-Dade Water	10/1/2019	10.46	60.75	169.19	View
Sewerage and Water Board of New Orleans	New Orleans Water	1/1/2019	32.34	115.28	221.44	View
Emerald Coast Utilities Authority	Pensacola Water	10/1/2019	23	47.04	81.38	View
Raleigh Public Utilities Department	Raleigh Water	7/1/2019	24.32	90.05	193.56	View
Sacramento Department of Utilities	Sacramento Water	7/1/2019	43.45	61.48	87.23	View
Salt Lake City Department of Public Utilities	Salt Lake Water	7/1/2019	17.53	35.48	61.12	View
Great Oaks Water Company	San Jose Water	7/1/2019	23.18	56.43	121.76	View
Scottsdale Water & Wastewater Treatment	Scottsdale Water	11/1/2019	21.14	50.83	106.58	View
		平均	28.07	74.04	153.22	
		单价	1.87	1.48	1.53	1.63





德国主要城市供水价格

Utility	City	Service	Date	15 m3	50 m3	100 m3	
Hamburgwasser	Hamburg	Water	1/1/2019	39.93	115.79	224.15	View
SWM	Munich	Water	1/1/2019	38.46	107.03	204.99	View
Stuttgart Water Dept	Stuttgart	Water	1/1/2019	51.74	161.46	318.19	View
Stadtwerke Kiel	Kiel	Water	2/1/2019	40.92	117.43	226.73	View
			平均	42.76	125.43	243.52	137.24
			单价	2.85	2.51	2.44	2.60

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伊利诺伊州经济发展税收减免项目介绍

翻译

刺激计划

引进商业

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

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

帮助企业发展以及建设更强的社区

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

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

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

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

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

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

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

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

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

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



DCEO Expand/Relocate Incentives

## INCENTIVES

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

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

### HELPING BUSINESSES AND BUILDING STRONGER COMMUNITIES

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

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

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

**Tax Assistance**

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

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

**Illinois Angel Investment Credit Program**

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

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

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

**Enterprise Zone Program**

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

**Individual Enterprise Zone Maps, May 2013**

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

**High Impact Business (HIB)**

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

**Illinois Historic Preservation Tax Credit Program**

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

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

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

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

New Markets Development Program

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

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

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

River Edge Redevelopment Zone

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

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

Tax Increment Financing District (TIF)

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



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伊利诺伊州企业园区税收减免项目介绍

翻译

刺激计划

引进商业

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

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

## Tax Assistance

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

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

Illinois Angel Investment Credit Program

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

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

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

Enterprise Zone Program

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

Individual Enterprise Zone Maps, May 2013

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

High Impact Business (HIB)

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

Illinois Historic Preservation Tax Credit Program

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

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

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

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

New Markets Development Program

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

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

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

River Edge Redevelopment Zone

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

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

Tax Increment Financing District (TIF)

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

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**伊利诺伊州重大商业项目税收减免项目介绍**

翻译

刺激计划

引进商业

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

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

帮助企业发展以及建设更强的社区

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

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



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

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

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

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

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

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

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

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



DCEO Expand/Relocate Incentives

## INCENTIVES

### BRINGING BUSINESS TO ILLINOIS

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

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

### HELPING BUSINESSES AND BUILDING STRONGER COMMUNITIES

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

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

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River Edge Redevelopment Zone

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

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

Tax Increment Financing District (TIF)

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

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阿肯色州投资和就业创造激励介绍

## 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。





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肯塔基州商业投资计划介绍

## 18. 肯塔基州商业投资计划

此简报简要介绍肯塔基州商业投资 (KBI) 计划。如需项目要求完整介绍, 请参阅 KRS154. 32。与其他州立的税收补贴项目一样, 所有 KBI 项目下向合格公司提供的补贴需由经济发展内阁进行协商, 并由肯塔基经济发展财务局 (Kentucky Economic Development Finance Authority, KEDFA) 批准。

### 合格公司

任何参与以下一项或多项活动的企业单位:

- 制造业
- 农业经济
- 地区或国家总部 (不论所代表的商业活动)
- 非零售服务或技术活动必须为:
  - 目的在于服务州际、国家或国际市场;
  - 客户群包括 50% 以上的非居民; 且
  - 包括但不限于: 呼叫中心, 中央管理或处理中心, 电话或网络销售订单或处理中心, 分配或执行中心, 信息处理中心, 研究和发​​展设施以及其他类似活动。

主要经营活动为下列活动的公司不能获得该税收减免: 林业、渔业、采矿业、煤炭或矿石加工、公共事业、建筑、批发贸易、零售贸易、房地产、租赁、教育服务、住宿和餐饮服务、公共管理服务。

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### 合格项目的最低要求

具有补贴资格的要求:

- 最低雇佣要求
  - 为肯塔基州居民增加至少 10 个新的全职工作岗位。
  - 平均每年为肯塔基州居民维持 10 个新的全职工作岗位。
- 最低投资要求
  - 有最低 10 万美元的合格投入。

- 最低工资标准

- 对于“加强补贴县”，至少 90%新的全职肯塔基州民必须获得不少于 \$9.06 的时薪（联邦最低工资标准的 125%）。
- 对于其他县，至少 90%新的全职肯塔基州民必须获得不少于 \$10.88 的时薪（联邦最低工资标准的 150%）。

- 最低员工福利标准

- “员工福利”是指“不属于公司对其全职员工的健康保险、生命保险、口腔保险、势力保险、明确福利、401 (k) 及相似计划的强制支出”。
- 所有参与此项目的公司需为其员工提供新的相当于不少于要求的最低工资标准 15%的员工福利。
- 如果员工福利少于要求的最低工资标准 15%，公司可以使工资和员工福利结合达到要求的最低工资标准 115%。至少提供一项公司支付的福利。
  - 对于“加强补贴县”，至少 90%新的全职肯塔基州民必须获得不少于 \$10.42 的小时收入（时薪加上员工福利）。
  - 对于其他县，至少 90%新的全职肯塔基州民必须获得不少于 \$12.51 的小时收入（时薪加上员工福利）。

如果上述最低要求开始日期未被满足，则视为合约失效，公司不再具有资格获得任何补贴。如果上述最低要求开始日期被满足，但是在年审日未被满足，补贴可能被暂停，或者经 KEDFA 批准取消补贴。

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## 合格投入

只有初审通过后产生的投入才能算入合格投入。

- 对于“自身拥有的”项目，批准的公司或者其下属机构或全资拥有该项目或者根据资本租赁占有该项目。自身拥有项目的合格投入包括 100%的土地、建筑、基地开发和初始投入。
- 对于“租赁的”项目，批准的公司需基于与非关联机构的公平经营租赁合同占有项目所在地。租赁项目的合格投入包括 100%的初始投入和每年税收减免协议预计的租金的 50%。

初始投入包括完善或装备一项设施产生的投入，例如电脑、家具、办公设施、生产设备、固定附物、州外设备的重新安置和安装电信设备的一次性支出。对于不在“加强补贴县”内的项目，在开始日，每一位新的全职肯塔基州民可以补贴的设备支出限额为 2 万美金。

## 补贴

通过下列方式，“加强补贴县”内被批准的公司可以获得不超过 15 年的补贴，其他县为 10 年：

- 不超过公司该项目产生的收入税或者有限责任公司税 100% 的税收减免。
- 工资考核减免，对于“加强补贴县”，每位员工不超过其工资总收入的 5%，其他县不超过 4%（包括要求的不超过 1% 的地方参与）。……

直到发生认可的补贴额（批准的支出）或者在税收减免协议生效（以最先发生的时间为准），税收优惠保持不变。经批准的未使用的减免可以在协议期内延后使用；但是合同到期时未使用的减免也会失效。

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## 过程

- 企业向 KEDFA 提出申请，由经济发展部项目负责人进行协助。
- 总补贴金额须与经济发展内阁进行协商，同时考虑每年的最大预算、就业岗位目标和工资目标以及任何可能适用的项目特殊条件。
- KEDFA 审阅项目，并进行初步审批。初步批准后，KEDFA 将于企业签订协议备忘录，以约定可获得补贴的最高金额以及条件。
- 公司完成项目建设后，向 KEDFA 提交申请文件，包括与项目有关的合格成本支出。
- 对于不在“加强补贴县”的项目，最终审批前的程序由当地司法机关接替。
- KEDFA 进行最终审批，同时 KEDFA 通过税收减免协议，授权公司享有补贴并且规定条款和条件。
- 最终审批前，KEDFA 必须与企业充分协商，且 KEDFA 的申请费必须被付清。
- 协议必须规定生效日，且该日期不得晚于最终审批通过后的两年。
- 公司履行协议，开始补贴期间并使用补贴
- 按照协议，公司在整个项目期内提交年度报告。

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肯塔基州法典 (Kentucky Revised Statute)

第 154.32 章

- 32-010 分章的定义
- 32-010 为提振 Commonwealth 经济发展项目的补贴——目的——要求——可用补贴摘要——司法意见。
- 32-030 申请、审批和复审——协议备忘录——预先支出的贷款协议——初步审批和最终审批——税收补贴协议——审核标准——合格要求的部分满足。
- 32-040 主管机关和通过公司的税收补贴协议——内容。
- 32-050 加强补贴县——年度评选和授予资格或取消资格——标准——跨县工业园区项目
- 32-060 现有设施的复原、代替或扩建——审核能为经济建设项目的标准
- 32-070 通过审核公司经济发展项目的不可退还的税收减免。
- 32-080 部分补贴的预先支出——合格性——最大金额的计算——贷款协议——退还。
- 32-090 对员工的工资考核——地方司法机关参与金额计算——员工个人所得税的税收减免——税收减免协议终止的考核
- 32-100 税收减免和考核的年度报告——通过审核公司收到的可用的所有补贴的证书。



3  
KBI

# Just the Facts:

## Kentucky Business Investment (KBI) Program

July 2016

This fact sheet provides an overview of the Kentucky Business Investment (KBI) Program. For a full discussion of the program requirements, please see KRS 154.32. As with all state administered tax incentive programs, any inducements offered to an eligible company under the KBI program are negotiated by Cabinet for Economic Development officials and subject to approval by the Kentucky Economic Development Finance Authority (KEDFA).

### Eligible Companies

Any business entity engaged in one or more of the following activities:

- Manufacturing
- Agribusiness
- Regional and national headquarters (regardless of the underlying business activity)
- Nonretail service or technology activities must be:
  - » Designed to serve a multistate, national or international market;
  - » Provided to a customer base that includes more than 50% non-residents; and
  - » May include, but are not limited to, call centers, centralized administrative or processing centers, telephone or internet sales order or processing centers, distribution or fulfillment centers, data processing centers, research and development facilities and other similar activities.

Eligible company does not include companies where the primary activity to be conducted within the Commonwealth is forestry, fishing, mining, coal or mineral processing, the provision of utilities, construction, wholesale trade, retail trade, real estate, rental and leasing, educational services, accommodation and food services or public administration services.

### Enhanced Incentive Counties

Kentucky counties are designated "enhanced incentive" eligible by meeting at least one of the three following criteria: (1) counties with an average annual unemployment rate exceeding the state average annual unemployment rate in the five preceding calendar years; (2) counties with an unemployment rate greater than 200 percent of the statewide unemployment rate for the preceding year; and (3) counties identified as one of the sixty most distressed counties based on a three part test (three-year unemployment, education attainment and road quality). Once a company enters into a tax incentive agreement, the company maintains its enhanced benefits for the term of the agreement regardless of any change in the county's status. Any project located in an enhanced incentive county

that has been decertified shall have until July 1 of the third year following the decertification to obtain final approval.

If an "industrial park", as outlined in the criteria in KRS 154.32, is located in two or more counties, one of which is an enhanced incentive county, projects undertaken in the industrial park may be approved for enhanced incentive county incentives.

#### Minimum Requirements for Eligible Projects

Requirements to qualify for the incentives:

- Employment minimum requirement
  - » Create a minimum of 10 new, full-time jobs for Kentucky residents.
  - » Maintain an annual average of at least 10 new, full-time jobs for Kentucky residents.
- Investment minimum requirement
  - » Incur eligible costs of at least \$100,000.
- Wage minimum requirement
  - » For enhanced incentive counties, at least 90 percent of the new, full-time, Kentucky resident employees must receive hourly wages of at least \$9.06 (125 percent of the federal minimum wage).
  - » For other counties, at least 90 percent of the new, full-time Kentucky resident employees must receive hourly wages of at least \$10.88 (150 percent of the federal minimum wage).
- Employee benefit minimum requirement
  - » The term "employee benefits" is defined as "non-mandated payments by an approved company for its full-time employees for health insurance, life insurance, dental insurance, vision insurance, defined benefits, 401(k), or similar plans."
  - » Any company participating in this program is required to provide the new, full-time Kentucky resident employees with employee benefits equal to 15 percent of the required minimum hourly wage.
  - » If employee benefits are less than 15 percent of the required minimum hourly wage, a company may utilize a combination of wages and employee benefits equivalent to 115 percent of the required minimum hourly wage. At least one company paid benefit is required.
    - » For enhanced incentive counties, at least 90 percent of the new, full-time, Kentucky resident employees must receive total hourly compensation (hourly wages plus employee benefits) of at least \$10.42.
    - » For other counties, at least 90 percent of the new, full-time Kentucky resident employees must receive total hourly compensation (hourly wages plus employee benefits) of at least \$12.51.

If each of the above minimum requirements is not met as of the activation date, the agreement is considered cancelled and the approved company will not be eligible for any of the incentives. If the above minimum requirements are met as of the activation date and are not met at the annual review date(s), the incentives may be suspended or, with the appropriate approval from KEDFA, terminated.

For new projects locating to the Commonwealth, the company will be required to certify that the project could reasonably and efficiently locate outside of the Commonwealth and, without the incentives offered, the project would likely locate outside of the Commonwealth. For existing location projects considering expansions in the

Commonwealth, the company will be required to certify that the tax incentives are necessary for the project to occur.

### Eligible Costs

Eligible costs will only include costs incurred after the date of preliminary approval.

- For a project to be considered an “owned” project, the approved company or an affiliate either owns the project in fee simple or possesses the project pursuant to a capital lease. Eligible costs for owned projects include 100 percent of the land, building, site development and start-up costs.
- For a project to be considered a “leased” project, the approved company occupies the site of the project pursuant to an operating lease agreement with an unrelated entity that reflects an arms’ length transaction. Eligible costs for leased projects include 100 percent of the start-up costs and 50 percent of the estimated annual rent payments for each year of the tax incentive agreement.

Start-up costs include the costs incurred to furnish and equip a facility, such as computers, furnishings, office equipment, manufacturing equipment, fixtures, relocation of out-of-state equipment and nonrecurring costs of fixed telecommunication equipment. For projects not located in enhanced incentive counties, the cost of equipment eligible for recovery as an eligible cost is limited to \$20,000 for each new, full-time job for Kentucky residents created as of the activation date.

### Incentives

Tax incentives are available for the approved company for up to 15 years in enhanced incentive counties or up to 10 years in other counties via:

- Tax Credits up to 100 percent of corporate income or limited liability entity tax liability arising from the project.
- Wage Assessment incentives up to five percent of gross wages of each employee in enhanced incentive counties or up to four percent (including up to one percent required local participation) of gross wages of each employee in other counties. The employee receives credits for the fees against state income taxes and local occupational taxes so there is no impact on the employee. If the local community does not have a local occupational fee, then an alternative form of participation may be required. Local jurisdictions that impose a local occupational license fee may request to waive the local occupational fee requirement if the local jurisdiction offers alternative inducements of similar value satisfactory to KEDFA.

The tax incentives remain in place until the authorized recovery amount (approved cost) is realized or for the term of the tax incentive agreement, whichever occurs first. Unused credits that have been authorized for the project may be carried forward for the term of the tax incentive agreement; however, unused credits expire at the maturity of the agreement.

### Targets and Potential Adjustments of Approved Cost for Eligible Projects

The tax incentive agreement will include the total maximum approved costs that may be recovered over the term of the agreement in addition to the annual maximum approved costs for each year of the agreement. Job and wage (including employee benefits) targets higher than the minimum requirements will be negotiated and included in the agreement. These targets will be measured against actual amounts as of the activation date and averaged annually for the company’s fiscal year throughout the term of the tax incentive agreement.

- Projects that achieve actual job and wage results equal to or greater than 90 percent of the targets will be eligible to claim 100 percent of the annual maximum approved cost for the following year.
- Projects that achieve actual job and wage results less than 90 percent of the targets will incur a reduction of the annual maximum approved cost for the following year equal to the same proportion by which the project fell below its targets. If both targets are missed, the greater percentage reduction will be required.
- If the eligible costs incurred as of the activation date are less than the maximum approved costs, the maximum approved costs will be reduced to the confirmed amount of eligible costs and the annual maximum approved costs will be modified accordingly.

### The Process

- The company makes application to the Kentucky Economic Development Finance Authority (KEDFA) with the assistance of a Project Manager from Business Development.
- The total amount of incentives to be recommended for approval of a project is negotiated with the Cabinet along with the annual maximum incentives available, job targets and wage (including employee benefits) targets as well as any project-specific terms that may apply.
- The project is presented to KEDFA for preliminary approval and, if approved, KEDFA enters into a memorandum of agreement with the company that sets forth the maximum incentives available and the various requirements.
- The company completes its project and provides KEDFA with documentation in connection with the project's eligible costs.
- For projects not located in enhanced incentive counties, a resolution is adopted by the local jurisdiction setting forth its participation prior to final approval of the project.
- The project is presented to KEDFA for final approval at which time a Tax Incentive Agreement is approved by KEDFA that authorizes the incentives for the company and sets forth the terms and conditions.
- The agreement must be fully negotiated at the time of final approval and all fees due to KEDFA must be paid.
- The activation date must be identified in the agreement and should be no later than two years from the date of final approval.
- The company activates the Tax Incentive Agreement, initiates its recovery period and begins to utilize the incentives.
- The company submits exhibits annually throughout the term of its project in compliance with the Tax Incentive Agreement.

### Fees

A non-refundable application fee of \$1,000 is payable upon submission of the KBI application. Prior to final approval, the company will be required to pay an administrative fee equal to one-fourth of one percent (0.25%) of the final KBI amount authorized in the Tax Incentive Agreement up to a maximum of \$50,000. In addition, the company will pay all legal fees, including expenses of counsel to KEDFA, necessary for the preparation of the Tax Incentive Agreement.



**2016/2017 Enhanced Incentive Counties**

Adair	Clinton	Johnson	Mason	Powell
Ballard	Crittenden	Knott	McCreary	Pulaski
Bath	Cumberland	Knox	McLean	Robertson
Bell	Edmonson	Laurel	Meade	Rockcastle
Boyd	Elliott	Lawrence	Menifee	Rowan
Boyle	Estill	Lee	Monroe	Russell
Bracken	Fleming	Leslie	Montgomery	Taylor
Breathitt	Floyd	Letcher	Morgan	Trigg
Breckinridge	Fulton	Lewis	Muhlenberg	Trimble
Butler	Grayson	Lincoln	Nicholas	Union
Carroll	Green	Livingston	Ohio	Wayne
Carter	Greenup	Lyon	Owsley	Whitley
Casey	Harlan	Magoffin	Pendleton	Wolfe
Christian	Hickman	Marion	Perry	
Clay	Jackson	Martin	Pike	

**June 30, 2016 Decertified Enhanced Incentive Counties — Must have final approval by June 30, 2019**

Gallatin, Garrard, Harrison, Metcalfe

**June 30, 2015 Decertified Enhanced Incentive Counties — Must have final approval by June 30, 2018**

Allen, Marshall

**June 30, 2014 Decertified Enhanced Incentive Counties — Must have final approval by June 30, 2017**

Bullitt, Grant, Nelson, Washington

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To learn more, contact:  
 Don Goodin  
[Don.Goodin@ky.gov](mailto:Don.Goodin@ky.gov)  
 Phone: (502) 782-1978

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# Kentucky Legislature



## Kentucky Revised Statutes

### KRS Chapter 154.32

*Includes enactments through the 2016 Regular Session*

The KRS database was last updated on 01/03/2017

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[KRS General Information](#) | [Back to Title Page](#) | [Statute Revision Information](#) | [Legislature Home Page](#)

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- [.32-010 Definitions for subchapter.](#)
- [.32-020 Incentives to induce location of economic development projects in the Commonwealth -- Purposes -- Requirements -- Summary of incentives available -- Legislative findings.](#)
- [.32-030 Application, approval, and review process -- Memorandum of agreement -- Loan agreement for advance disbursement -- Preliminary and final approval -- Tax incentive agreement -- Standards for approval -- Partial satisfaction of eligibility requirements.](#)
- [.32-040 Tax incentive agreement between authority and approved company -- Contents.](#)
- [.32-050 Enhanced incentive counties -- Annual identification and certification or decertification -- Criteria -- Multicounty industrial park projects.](#)
- [.32-060 Rehabilitation, replacement, or expansion of existing facilities -- Criteria for approval as economic development project.](#)
- [.32-070 Nonrefundable tax credit for economic development project by approved company.](#)
- [.32-080 Advance disbursement of portion of incentives -- Eligibility -- Computation of maximum amount -- Loan agreement -- Repayment.](#)
- [.32-090 Wage assessments against employees -- Calculation of amount based on participation of local jurisdiction -- Credit against individual income tax for employees -- Assessment to cease at expiration of tax incentive agreement.](#)
- [.32-100 Annual report on aggregate tax credits and assessments -- Certification that approved company has received total incentives available.](#)

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肯塔基州企业激励措施项目介绍



## 14. 肯塔基州企业激励措施项目

此简报简要介绍肯塔基州企业激励措施 (KEIA) 项目。如需项目要求完整介绍, 请参阅 KRS154. 31。与其他州立的税收补贴项目一样, 所有 KEIA 项目下向合格公司提供的补贴需由经济发展内阁进行协商, 并由肯塔基经济发展财务局 (Kentucky Economic Development Finance Authority, KEDFA) 批准。

### 合格公司

任何在肯塔基从事制造、服务或技术活动, 运营或发展旅游观光的的企业。营业务为零售的企业无法获得补贴。

### 合格项目的最低要求

为符合 KEIA 项目要求, 合格公司必须根据 KRS 第 154.31 章具体投资不得低于 50 万美元的经济发展项目。合格的投入包括建筑和建设支出、研究和发展设施支出、获得通过审核公司拥有、使用或者占有不动产的支出。也包括电子处理设施, 即使用含有电、数字、磁、无线、光、电磁、或者类似功能是技术, 现有或者以后发展成为提供技术服务的设施。人工支出不属于合格的投资支出。

### 合格支出和补贴

通过 KEIA 项目项目审核通过的公司, 可以在项目期间, 可以对下列支出享受销售和使用税退税, 退税金额不得超过协议备忘录中批准的金额:

- 建筑和建设建设材料
- 研究和发展设施
- 电子处理设施 (最少 5 万美金)

被 KEDFA 批准成为“通过审核的公司”之前支出产生的销售和使用税不在退税范围内。

KEDFA 批准通过审核后, 公司将于 KEDFA 签订协议。KEDFA 批准前需与经济发展内阁协商协议期间, 批准时可基于善意原因延长协议期间。但是协议期间自批准之日起不得超过 7 年。

每年被批准的销售和使用税减免额最高额为房屋和建筑材料类 2000 万美元以及研究开发设备以及电子加工设备类 500 万美元。

### 过程

- 企业向 KEDFA 提出申请, 由经济发展部项目负责人进行协助。申请需要提供完成项目的日程表。
- 总补贴金额须与经济发展内阁进行协商。

- KEDFA 审阅项目, 并进行审批。KEDFA 提供一份协议授权企业获得补贴, 并规定补贴的最大额度以及条款和条件。
- 公司完成项目, 且在项目期间内根据协议提交要求的文件
  - KEDFA 要就提供协议中证据 A 列出的与项目有关的 KEIA 合格的投资支出。
  - 税务局要求提供与项目有关的且直接与通过审核公司来往的文件。
  - 自通过审核起期间为三年或三年以内的项目, 应当在项目完成后 60 日内向税务局提交退税申请。
  - 自通过审核起期间为三年以上的项目, 应当自第三年开始每个日历年结束后 60 日内向税务局提交年度信息报告和相关证明材料。应当在项目完成或者根据补贴协议项目期满 (以时间靠前的为准) 60 日内向税务局提交退税申请。
- 税务局确认通过审核公司的销售和使用税金清缴完毕后, 税务局应向公司出具不超过批准金额的退税支票。

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肯塔基州法典 (Kentucky Revised Statute)

第 154.31 章

- 31-010 分章的定义
- 31-010 设立的年度补贴最大额度——符合补贴条件的要求——对通过审核公司的最大补贴额度
- 31-030 对销售和使用税补贴的申请、审批和监管方法——审核标准——补贴协议的执行——年度报告。



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KEIA

# Just the Facts:

## Kentucky Enterprise Initiative Act (KEIA)

September 2013

This fact sheet provides an overview of the Kentucky Enterprise Initiative Act (KEIA) program. For a full discussion of the program requirements, please see KRS 154.31. As with all state administered tax incentive programs, any inducements offered to an eligible company under the KEIA program are negotiated by Cabinet for Economic Development officials and subject to approval by the Kentucky Economic Development Finance Authority (KEDFA).

### Eligible Companies

Any business entity primarily engaged in manufacturing or service or technology activities, or in operating or developing a tourism attraction in Kentucky. Eligible company does not include any company whose primary activity is retail sales.

### Minimum Requirements for Eligible Projects

To qualify for the incentives available under the KEIA program, an eligible company must make a minimum investment of \$500,000 in an economic development project as that term is defined in KRS 154.31. Eligible investment costs include expenditures for building and construction materials, research and development equipment, and acquisition of real property that is owned, used or occupied by the approved company. Electronic processing equipment, defined as the use of technology having electronic, digital, magnetic, wireless, optical, electromagnetic, or similar capabilities, now in existence or later developed to perform a service or technology activity, is also an eligible cost. Labor costs are excluded from eligible investment costs.

### Eligible Expenses and Incentives

A KEIA approved company is eligible to receive a refund of sales and use tax paid for the following items purchased during the term of the project and not to exceed the approved recovery amount authorized in the memorandum of agreement:

- Building and construction materials
- Research and development equipment
- Electronic processing equipment (minimum \$50,000 investment)

Sales and use tax paid on expenditures made prior to KEDFA approval as an "approved company" will not be eligible for the refund.



Upon approval by KEDFA, the approved entity enters into an agreement with KEDFA. The term of the agreement is negotiated with Cabinet staff prior to KEDFA approval and may be extended by approval of KEDFA for good cause shown. However, the term shall not be extended beyond seven (7) years from the date of approval.

The maximum sales and use tax refund incentive available for commitment by KEDFA in each fiscal year for all projects is limited to \$20,000,000 for building and construction materials and \$5,000,000 for equipment used for research and development or electronic processing.

### The Process

- The company makes application to KEDFA with the assistance of a Project Manager from Business Development. The application will require a timeline for completion of the project.
- The total amount of incentives to be recommended for approval of a project is negotiated with the Cabinet.
- The project is presented to KEDFA for approval at which time an Agreement is approved by KEDFA that authorizes the incentives for the company and sets forth the maximum approved recovery amount and the terms and conditions.
- The company completes its project and submits the required documentation throughout the term of its project in compliance with the Agreement.
  - » KEDFA requires documentation in connection with the project's KEIA eligible investment costs as outlined in Exhibit A to the Agreement.
  - » The Department of Revenue requires documentation in connection with the project and communicates directly with the approved company.
  - » Projects with a term of three (3) years from approval or less shall submit their application for refund to the Department of Revenue within 60 days of project completion.
  - » Projects with a term greater than three (3) years from approval shall submit annual information returns and any supporting documentation to the Department of Revenue within 60 days following the end of the calendar year beginning in the third year of the project term. The application for refund should be submitted to the Department of Revenue within 60 days of the earlier of completion of the project or the expiration of the project term as provided in the Agreement.
- The Department of Revenue will issue a refund check not to exceed the amount authorized to the approved company following verification of the sales and use tax paid.

### Fees

There is a non-refundable application fee of \$500 payable upon submission of the KEIA application. The application fee will be waived if a project applies for KEIA and another tax incentive program.

\*\*\*\*\*

To learn more, contact:  
Don Goodin  
[Don.Goodin@ky.gov](mailto:Don.Goodin@ky.gov)  
Phone: (502) 782-1978

\*\*\*\*\*



# Kentucky Legislature



## Kentucky Revised Statutes

### KRS Chapter 154.31

*Includes enactments through the 2016 Regular Session*

The KRS database was last updated on 01/03/2017

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- [.31-010 Definitions for subchapter.](#)
- [.31-020 Annual incentive cap established -- Requirements for qualification for incentives -- Maximum incentives available to an approved company.](#)
- [.31-030 Application, approval, and monitoring process for sales and use tax incentive -- Standards and criteria for approval -- Execution of agreement -- Annual report.](#)

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肯塔基州再投资激励措施项目介绍

## 20. 肯塔基州再投资激励措施项目

此简报简要介绍肯塔基州再投资激励措施项目（KRA）项目。如需项目要求完整介绍，请参阅 KRS154.34。与其他州立的税收补贴项目一样，所有 KRA 项目下向合格公司提供的补贴需由经济发展内阁进行协商，并由肯塔基经济发展财务局（Kentucky Economic Development Finance Authority, KEDFA）批准。

### 合格公司

在提交申请前相当一段时间内，永久地在 Commonwealth 运营地区范围内从事制造和及其相关活动的任何肯塔基公司。。

### 合格项目的最低要求

取得补贴资格的要求：

- 发生合格的设备及相关费用的投资额不得低于 250 万美元。
  - 设备及其相关费用必须与合格的再投资项目有关，合格的再投资项目包括：新设备的购买、建设、安装，以及改进存放新设备所需的设施的建设、改造和安装。
  - 设备及其相关费用不包括正常使用现有机器设备造成的更换和维修。
- 保证维持初步批准之日员工人数至少 85%的全日制员工数量。
- 在五年内未收到过 Kentucky Industrial Revitalization Act 项目下的补贴。
- 申请人必须证明如果没有补贴项目在经济上是不可行的。

合格的职业技能提升培训支出包括特地为再投资项目组织的对全职员工的职业培训或再培训，这部分支出可以申请补贴。例如：教师（无论是否为员工、承包商或是顾问）、教育机构行政性收费、教材、设备租用以及支付给员工参加职业培训的工资（包括差旅费）等。

### 认可的支出

认可的支出包括初步审批后直到最终审批之间发生的，经 KEDFA 批准的合格设备及相关支出，以及合格职业技能提升培训支出。金额最高可以达到：

- 合格设备及相关支出的 50%。
- 合格职业技能提升培训支出的 100%。

合格项目的设备及相关费用的投资额不得低于 250 万美元，且企业必须保证维持初步批准之日员工人数至少 85%的全日制员工数量以开展进一步的最终审批。



## 补贴

税收减免可以通过以下方式自最终审批之日起最多维持 10 年：

- 由项目产生的公司所得或有限责任公司税的 100%。

直到发生认可的补贴额（每年补贴额的 20%）或者在再投资协议生效（最多十年）之时（以最先发生的时间为准），税收优惠保持不变。经批准的未使用的减免可以在协议期内延后使用；但是合同到期时未使用的减免也会失效。

## 过程

- 企业向 KEDFA 提出申请。
- 员工留用比例以及被批准的补贴金额应当与经济发展内阁协商并报 KEDFA 批准。
- 初步批准后，KEDFA 将于企业签订协议备忘录，以约定可获得补贴的最高金额以及条件。
- 完成项目建设后，企业再向 KEDFA 提交申请文件，包括与项目有关的合格成本支出。
- KEDFA 提供一份再投资协议授权企业获得补贴，并规定相关条款和条件。
- 最终审批前，KEDFA 必须与企业充分协商，且 KEDFA 的申请费必须被付清。
- 申请人可自费聘请独立顾问，以核实项目合格投资。
- 初步审批后三年内，必须对企业进行最终审批。
- 在再投资协议期间内，企业每年提交年度证据材料。

肯塔基州法典 (Kentucky Revised Statute)

第 154.34 章

- 34-010 分章的定义。
- 34-010 已失效, 2009。
- 34-030 已失效, 2009。
- 34-040 已失效, 2009。
- 34-050 已失效, 2009。
- 34-060 已失效, 2009。
- 34-070 申请和复审程序——协议备忘录——审核标准——主管机关的初步审批和最终审批——再投资协议——给相关部门的通知——相关部门对税收减免使用的监管。
- 34-080 再投资协议——条款和规定。
- 34-090 被批准公司的纳税义务证书。
- 34-100 肯塔基州法典第 154.34-010 至 154.34-100 标题简述。
- 34-110 分章的目的——投资补贴和税收减免的支出和员工留用要求——司法意见。
- 34-120 被批准公司再投资项目的不可退还的税收减免。

# Just the Facts:

## Kentucky Reinvestment Act (KRA)

September 2013

This fact sheet provides an overview of the Kentucky Reinvestment Act (KRA) program. For a full discussion of the program requirements, please see KRS 154.34. As with all state administered tax incentive programs, any inducements offered to an eligible company under the KRA program are negotiated by Cabinet for Economic Development officials and subject to approval by the Kentucky Economic Development Finance Authority (KEDFA).

### Eligible Companies

Any Kentucky company engaged in manufacturing and related functions at a location operating within the Commonwealth on a permanent basis for a reasonable period of time preceding the request for assistance.

### Minimum Requirements for Eligible Projects

Requirements to qualify for the incentives:

- Incur eligible equipment and related costs of at least \$2,500,000.
  - » Eligible equipment and related costs must be related to a qualifying Reinvestment Project which includes the acquisition, construction and installation of new equipment and the construction, rehabilitation and installation of improvements to facilities necessary to house the new equipment.
  - » Eligible equipment and related costs does not include costs related to the replacement or repair of existing machinery or equipment resulting from normal wear and usage.
- Agree to maintain a full-time employment base of at least 85 percent of employment at the facility as of the date of preliminary approval.
- Has not been awarded incentives under the Kentucky Industrial Revitalization Act (KIRA) within the previous five years.
- Applicant must certify that the project would not be economically feasible without the incentives.

Eligible skills upgrade training costs include costs incurred by an approved company in connection with an occupational training program for full-time employees specifically related to training or retraining employees as part of the reinvestment project and may be eligible for recovery. Examples of training costs include the cost of instructors (whether employees, contractors or consultants), educational institution administrative fees, training materials, facility rental and the amount paid to employees as wages for attending an occupational training program, including travel.

### Approved Costs

Approved costs include the eligible equipment and related costs and eligible skills upgrade training costs that are approved by KEDFA for recovery, are incurred after the date of preliminary approval through the date of final approval and may be up to:

- 50 percent of the eligible equipment and related cost.
- 100 percent of the eligible skills upgrade training costs.

The minimum requirements of incurring eligible equipment and related cost expenditures of at least \$2,500,000 and maintaining 85 percent of the full-time employment level at the facility must be achieved in order to proceed with final approval.

### Incentive

A tax incentive is available for up to 10 years from the date of final approval via:

- Tax credits up to 100 percent of corporate income or limited liability entity tax liability generated by or arising from the project.

The tax incentive remains in place until the authorized incentive amount is realized (up to 20 percent of the incentive per year) or for the term of the reinvestment agreement (up to 10 years), whichever occurs first. Unused credits that have been authorized for the project may be carried forward for the term of the reinvestment agreement, however, unused credits expire at the maturity of the agreement.

### The Process

- The company makes application to the Kentucky Economic Development Finance Authority (KEDFA).
- The job retention percentage and approved cost are negotiated with the Cabinet and presented to KEDFA for approval.
- If KEDFA designates the applicant as a preliminarily approved company, it authorizes its project and enters into a memorandum of agreement with the company that sets forth the maximum incentives available and the various requirements.
- The company completes its project and provides KEDFA with documentation in connection with the project's eligible costs.
- A Reinvestment Agreement is approved by KEDFA that authorizes the incentives for the company and sets forth the terms and conditions.
- The agreement must be fully negotiated at the time of final approval and all fees due to KEDFA must be paid.
- An independent consultant may be employed, at the applicant's cost, to verify eligible costs of the project.
- The company must receive final approval within three years of preliminary approval.
- The company submits exhibits annually throughout the term of its Reinvestment Agreement to confirm compliance with its terms.



### Fees

A non-refundable application fee of \$1,000 is payable upon submission of the KRA application. Prior to final approval, the company will be required to pay an administrative fee equal to one-fourth of one percent (0.25 percent) of the final KRA amount authorized in the Reinvestment Agreement up to a maximum of \$50,000. In addition, the company will pay all legal fees, including expenses of counsel to KEDFA, necessary for the preparation of the Reinvestment Agreement.

\*\*\*\*\*

To learn more, contact:  
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# Kentucky Legislature



## Kentucky Revised Statutes

### KRS Chapter 154.34

*Includes enactments through the 2016 Regular Session*

The KRS database was last updated on 02/14/2017

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- [.34-010 Definitions for subchapter.](#)
- [.34-020 Repealed, 2009.](#)
- [.34-030 Repealed, 2009.](#)
- [.34-040 Repealed, 2009.](#)
- [.34-050 Repealed, 2009.](#)
- [.34-060 Repealed, 2009.](#)
- [.34-070 Application and review process -- Memorandum of agreement -- Standards and criteria for approval -- Preliminary and final approval of company by authority -- Reinvestment agreement -- Notice to department -- Department to monitor use of credits.](#)
- [.34-080 Reinvestment agreement -- Terms and provisions.](#)
- [.34-090 Certification of the tax liability of approved company.](#)
- [.34-100 Short title for KRS 154.34-010 to 154.34-100.](#)
- [.34-110 Purpose of subchapter -- Expenditure and employment retention requirements for recovery of costs and tax incentives -  
- Legislative findings.](#)
- [.34-120 Nonrefundable tax credit for reinvestment project by approved company.](#)

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**爱荷华州高质就业项目介绍**

## 高质就业项目

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

### 资格规定：

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

### 税收减免：

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



# High Quality Jobs Program



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

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

Visit wage requirements to view the requirements for wage thresholds.

### Eligibility Requirements:

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

### Tax Incentives:

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

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

#### How to Apply:

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

#### To Learn More:

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

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

#### Resources



[High Quality Jobs Fact Sheet \(PDF\)](#)

[Supporting Content](#)

[Enterprise Zones](#)

[Financial Assistance & Tax Incentive Programs](#)

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北达科他州新产业公司税收减免项目介绍

北达科他州世纪法典（节选）

第 57-38-30.1 条 新产业公司税收减免

基于为州内新产业提供税收减免的目的，只要是在 1969 年 1 月 1 日以后初次设立而不是通过商业重组或兼并的任何国内公司或者在 1969 年 1 月 1 日以后初次获得商业交易许可的任何国外公司可以依据本条规定享受公司税收减免。对于已经依据第 40-57.1 条享受资产税或所得税减免的公司或者是在 1969 年 1 月 1 日之前成立的公司将不被允许享受该项税收减免。税收减免从第 57-38-30 条项下的应缴纳税中扣除，公司成立后前三年的税收减免额为公司工资和薪金总额的 1%，第四年和第五年的税收减免额为公司工资和薪金总额的 0.5%。五年之后，公司不再享受税收减免，并依据第 57-38-30 条的规定进行缴税。基于本条的目的，新产业是指致力于在农业、矿业、产品加工以及组装方面成立的组装、制造、混合以及加工型企业。

North Dakota Century

CHAPTER 57-38  
INCOME TAX  
Code.

**57-38-01. Definitions.**

As used in this chapter, unless the context or subject matter otherwise requires:

1. "Chronically mentally ill" means a person who, as a result of a mental disorder, exhibits emotional or behavioral functioning which is so impaired as to interfere substantially with the person's capacity to remain in the community without verified supportive treatment or services of a long-term or indefinite duration. This mental disability must be severe and persistent, resulting in a long-term limitation of the person's functional capacities for primary activities of daily living such as interpersonal relationships, homemaking, self-care, employment, and recreation.
2. "Corporation" includes associations, business trusts, joint stock companies, and insurance companies.
3. "Developmental disability" has the same meaning as defined in section 25-01.2-01.
4. "Domestic" when applied to a corporation means created or organized under the laws of North Dakota.
5. "Federal Internal Revenue Code of 1954, as amended", "United States Internal Revenue Code of 1954, as amended", and "Internal Revenue Code of 1954, as amended", mean the United States Internal Revenue Code of 1954, as amended, includes a reference to the United States Internal Revenue Code of 1986, as amended, and reference to the United States Internal Revenue Code of 1986, as amended, includes a reference to the provisions of law formerly known as the Internal Revenue Code of 1954, as amended.
  - a. Except that the provisions of section 168(f)(8) of the Internal Revenue Code of 1954, as amended, are not adopted in those instances when the minimum investment by the lessor is less than one hundred percent for the purpose of computing North Dakota taxable income for individuals, estates, trusts, and corporations for taxable years beginning on or after January 1, 1983. Therefore, federal taxable income must be increased, or decreased, as the case may be, to reflect the adoption or nonadoption of the provisions of section 168(f)(8) of the Internal Revenue Code of 1954, as amended, and such adjustments must be made before computing income subject to apportionment.
  - b. Provided, that one-half of the amount not allowed as an accelerated cost recovery system depreciation deduction for the taxable year beginning after December 31, 1982, may be deducted from federal taxable income in each of the next two taxable years beginning after December 31, 1985, and one-half of the amount not allowed as an accelerated cost recovery system depreciation deduction for the taxable year beginning after December 31, 1983, may be deducted from federal taxable income in each of the next two years beginning after December 31, 1987, and one-half of the amount not allowed as an accelerated cost recovery system depreciation deduction for the taxable year beginning after December 31, 1984, may be deducted from federal taxable income in each of the next two taxable years beginning after December 31, 1989. All such adjustments must be made before computing income subject to apportionment.
  - c. Provided, that the depreciation adjustments allowed in subdivision b shall be limited to those eligible assets acquired during taxable years beginning after December 31, 1982. Acquisitions made before taxable years beginning January 1, 1983, must be depreciated pursuant to the methods permissible under Internal Revenue Code provisions in effect prior to January 1, 1981.
  - d. Except that for purposes of applying the Internal Revenue Code of 1954, as amended, with respect to actual distributions made after December 31, 1984, by a domestic international sales corporation, or former domestic international sales corporation, which was a domestic international sales corporation on

2. On all taxable income exceeding twenty-five thousand dollars and not exceeding fifty thousand dollars, at the rate of three and fifty-five hundredths percent.
3. On all taxable income exceeding fifty thousand dollars, at the rate of four and thirty-one hundredths percent.

**57-38-30.1. Corporate tax credit for new industry.**

For the purpose of providing a tax incentive to new industry in this state, any domestic corporation that has been incorporated for the first time in this state after January 1, 1969, and which is not the result of a business reorganization or acquisition, or any foreign corporation that has received a certificate of authority to transact business in this state for the first time after January 1, 1969, is entitled to receive the corporate tax credit allowed by this section by complying with the provisions herein provided, that corporations receiving any property tax or income tax exemption allowed by chapter 40-57.1, or reorganized corporations that were in existence prior to January 1, 1969, are not allowed the credit. The credit consists of a deduction from the net tax as computed under section 57-38-30 of one percent of the annual gross amount expended by the corporation for salaries and wages within the state of North Dakota for each of the first three taxable years, and a deduction from the net tax as computed under section 57-38-30 of one-half of one percent of the annual gross amount expended by the corporation for salaries and wages within the state of North Dakota for each of the fourth and fifth taxable years. After the fifth taxable year, no further deduction is allowed, and the corporation must be taxed in accordance with the schedule provided in section 57-38-30 without credit. For the purpose of this section, new industry is defined as a corporate enterprise engaged in assembling, fabricating, manufacturing, mixing, or processing of any agricultural, mineral, or manufactured products or any combination thereof.

**57-38-30.2. Surtax on income.**

Repealed by S.L. 1975, ch. 476, § 2.

**57-38-30.3. Individual, estate, and trust income tax.**

1. A tax is hereby imposed for each taxable year upon income earned or received in that taxable year by every resident and nonresident individual, estate, and trust. A taxpayer computing the tax under this section is only eligible for those adjustments or credits that are specifically provided for in this section. Provided, that for purposes of this section, any person required to file a state income tax return under this chapter, but who has not computed a federal taxable income figure, shall compute a federal taxable income figure using a pro forma return in order to determine a federal taxable income figure to be used as a starting point in computing state income tax under this section. The tax for individuals is equal to North Dakota taxable income multiplied by the rates in the applicable rate schedule in subdivisions a through d corresponding to an individual's filing status used for federal income tax purposes. For an estate or trust, the schedule in subdivision e must be used for purposes of this subsection.

- a. Single, other than head of household or surviving spouse.

If North Dakota taxable income is:

Over	Not over	The tax is equal to	Of amount over
\$0	\$37,450	1.10%	\$0
\$37,450	\$90,750	\$411.95 + 2.04%	\$37,450
\$90,750	\$189,300	\$1,499.27 + 2.27%	\$90,750
\$189,300	\$411,500	\$3,736.36 + 2.64%	\$189,300
\$411,500		\$9,602.44 + 2.90%	\$411,500

- b. Married filing jointly and surviving spouse.

If North Dakota taxable income is:

Over	Not over	The tax is equal to	Of amount over
\$0	\$62,600	1.10%	\$0
\$62,600	\$151,200	\$688.60 + 2.04%	\$62,600
\$151,200	\$230,450	\$2,496.04 + 2.27%	\$151,200