

Environmental Excise Taxes, 1991

by Sara P. Boroshok

Environmental excise taxes are taxes on petroleum products and certain chemicals to finance the Hazardous Substances Trust Fund (Superfund) and the Oil Spill Liability Trust Fund. For 1991, these excise taxes (before adjustments and credits) amounted to \$1.12 billion, exceeding the billion-dollar level for the second consecutive year [1]. Of the \$1.12 billion, 24 percent was credited to the Oil Spill Liability Trust Fund, while the remaining 76 percent was credited to the Superfund. Data on ozone-depleting chemical taxes, which may also be classified as environmental excise taxes, are not included in these statistics, nor are they discussed in this article [2].

Background

Superfund

The Comprehensive Environmental Response, Compensation and Liability Act of 1980 (CERCLA) provided for a 5-year Federal program to clean up the worst abandoned hazardous substance and toxic waste sites in the country. Funds were to be accumulated through the Hazardous Substance Superfund, a Federal trust fund administered by the Environmental Protection Agency. Expenditures from the trust fund were planned primarily to pay for responding to the presence of hazardous substances, and claims for injury or destruction or loss of natural resources controlled by the Federal or State Governments. Environmental excise taxes were imposed on domestic crude oil (used in, or exported from the United States), imported crude oil and petroleum products, domestically-produced and imported petrochemicals and inorganic chemicals. Tax rates reflected the percentages at which each substance was found in hazardous waste sites. About \$1.4 billion was expected to be collected from April 1981 through September 1985.

By the time CERCLA expired in September 1985, about 86 percent of the \$1.4 billion in anticipated environmental excise taxes had been reported. However, it became clear to Congress that the tax liability imposed under CERCLA was insufficient to meet growing environmental clean-up needs. In response, Congress extended and amended CERCLA by enacting the Superfund Amendments and Reauthorization Act of 1986 (SARA), and re-established the Superfund, effective January 1, 1987, through December 31, 1991. This provision maintained all of the aforementioned taxes, and, in addition, imposed new taxes on imported chemical substances, and an environmental tax on corporations whose modified alternative taxable

income exceeded \$2 million [3].

The purpose of SARA, as with CERCLA, was to fund the response to, and clean-up of, hazardous substance emergencies and abandoned hazardous waste sites. In order to ensure that enough resources were available to meet program needs, taxes were expanded to raise approximately \$6.7 billion, including \$4.1 billion from environmental excise taxes, over a 5-year period beginning January 1, 1987 [3].

In order to meet actual and forecasted obligations, Congress, again, extended the Superfund taxes through December 31, 1995, under the Revenue Reconciliation Act of 1990, extending all of the existing Superfund taxes for another 4 years, effective January 1, 1992, through December 31, 1995. The 1990 Act also raised the cap on the aggregate amount of revenue to be collected from Superfund tax, from \$6.65 billion to \$11.97 billion.

Oil Spill Fund

The Oil Spill Liability Trust Fund was established in accordance with Public Law 101-239, effective after December 31, 1989, and before January 1, 1995. Taxes on petroleum, as defined for Superfund purposes, were imposed. The purpose of this Fund is to prevent and clean up oil spills, as well as to compensate individuals for damages caused by oil spills. By the end of 1991, about \$0.5 billion had been accumulated in the Fund.

Taxes Reported For 1991

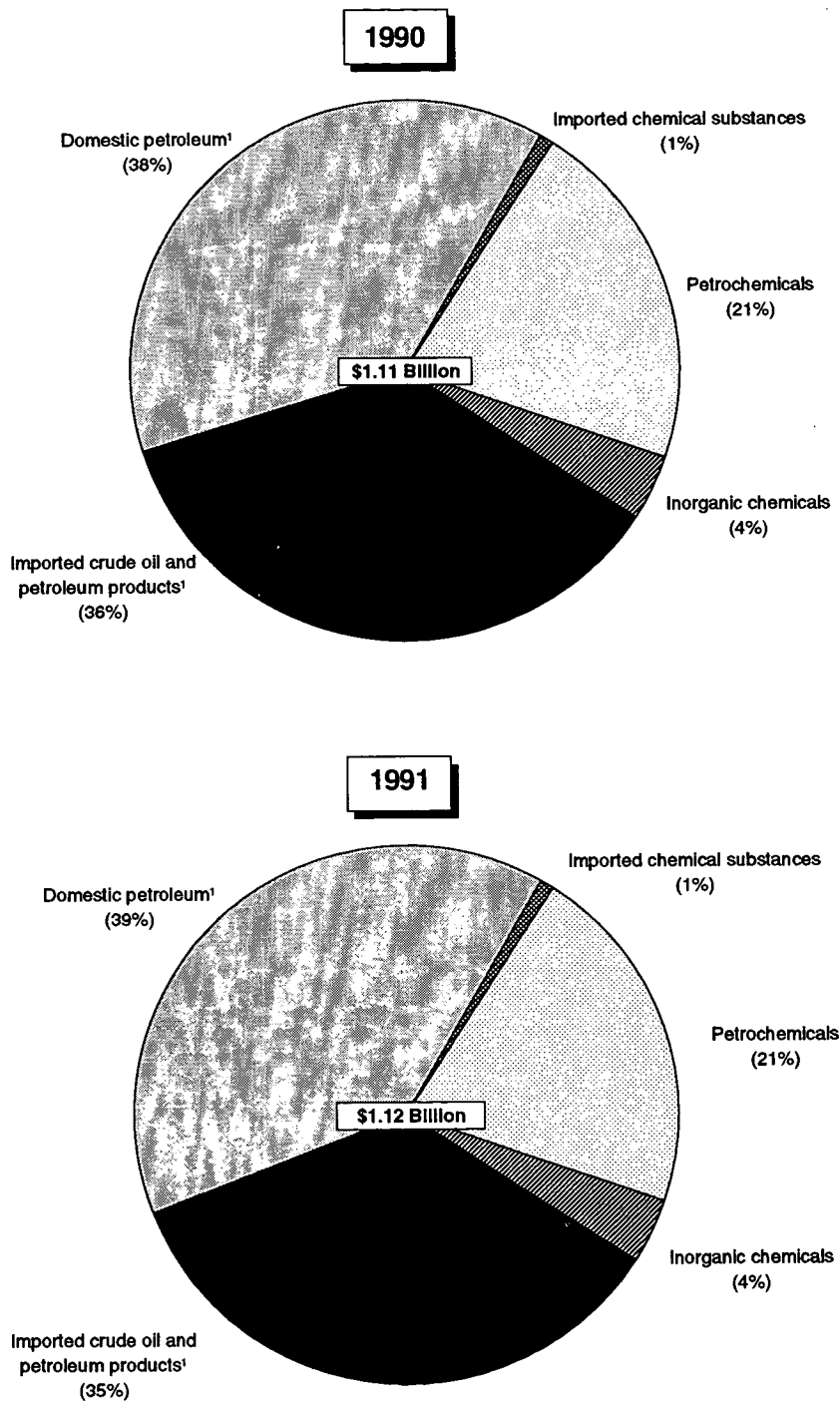
Tax liabilities attributable to petroleum (both imported and domestic) accounted for almost three-fourths (74 percent) of the combined Superfund and Oil Spill taxes reported for 1991. The large share of petroleum tax liabilities reflects, in part, the higher tax rates enacted under SARA, and the addition of the Oil Spill taxes in 1990. For 1991, petrochemical, inorganic chemical and imported chemical substance tax liabilities together comprised the remaining 26 percent of total environmental excise taxes (Figure A). Between 1990 and 1991, taxes attributable to imported chemical substances increased by 22 percent, but still remained a small part of total environmental excise taxes (1 percent). Tax liabilities on both petrochemicals and inorganic chemicals remained approximately constant as a percentage of the total.

Of the 769 taxpayers with an environmental excise tax liability for 1991, the average tax was \$1.5 million. The composition of filers shifted from the previous year. The number of businesses reporting Superfund and Oil Spill tax liabilities attributed to the use or sale of all types of petroleum was down by 4 and 2 percent, respectively, for domestic petroleum and by 8 and 6 percent, respectively,

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Figure A

Sources of Environmental Excise Taxes Before Adjustments and Credits, 1990 and 1991



¹ Includes the Oil Spill Liability Trust Fund tax on petroleum, which began on January 1, 1990.

NOTE: Detail may not add to totals because of rounding.

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Figure B

Number of Businesses and Environmental Excise Taxes Before Adjustments and Credits, 1990-1991

[Money amounts are in thousands of dollars]

Type of tax	Number of businesses reporting environmental excise tax ¹	Tax before adjustments and credits	
		Total tax	Average tax
	(1)	(2)	(3)
1990			
Total environmental excise tax.....	754	1,111,187	1,474
Tax on:			
Total petroleum.....	n.a.	815,215	n.a.
Domestic petroleum, Superfund.....	139	278,832	2,006
Domestic petroleum, Oil Spill Liability Trust Fund.....	133	138,882	1,044
Imported crude oil and petroleum products, Superfund.....	242	266,351	1,101
Imported crude oil and petroleum products, Oil Spill Liability Trust Fund.....	231	131,150	568
Petrochemicals.....	177	236,835	1,338
Inorganic chemicals.....	307	49,428	161
Imported chemical substances.....	88	9,708	110
1991			
Total environmental excise tax.....	769	1,124,525	1,462
Tax on:			
Total petroleum.....	n.a.	824,994	n.a.
Domestic petroleum, Superfund.....	134	290,437	2,167
Domestic petroleum, Oil Spill Liability Trust Fund.....	131	143,613	1,096
Imported crude oil and petroleum products, Superfund.....	223	259,669	1,164
Imported crude oil and petroleum products, Oil Spill Liability Trust Fund.....	216	131,275	608
Petrochemicals.....	196	237,326	1,211
Inorganic chemicals.....	285	50,351	177
Imported chemical substances.....	131	11,854	90

¹Number of businesses do not add to total because businesses could report a tax on more than one type of substance.

n.a.: Not available.

NOTE: Detail may not add to totals because of rounding.

on imported petroleum. For 1991, the number of filers reporting a tax on inorganic chemicals dropped by 7 percent; the inorganic chemical tax reported by these filers represented 4 percent of total environmental taxes. The number of filers reporting a petrochemical tax increased from 1990 by 11 percent, while the number of filers reporting an imported chemical substance tax

increased by almost 50 percent (Figures B and C).

The 15 companies reporting the largest amounts of environmental tax for 1991 were responsible for more than half (53 percent) of total environmental excise taxes after adjustments and credits (defined below). The top five companies, alone, reported \$343 million in tax, nearly one-third of the total tax.

Figure C

Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, for Quarters Ended March 1991 through December 1991

[Money amounts are in millions of dollars]

Quarter, ended	Total	Domestic petroleum	Imported crude oil and petroleum products	Petrochemicals	Inorganic chemicals	Imported chemical substances
	(1)	(2)	(3)	(4)	(5)	(6)
All quarters	1,124.5	434.0	390.9	237.3	50.2	11.9
March	264.0	106.5	85.3	57.3	12.3	2.6
June	287.6	113.3	101.7	57.2	12.1	3.2
September	291.2	107.3	106.8	61.2	12.8	2.9
December	281.7	106.9	97.2	61.5	13.1	3.1

NOTE: Detail may not add to totals because of rounding.

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Petroleum

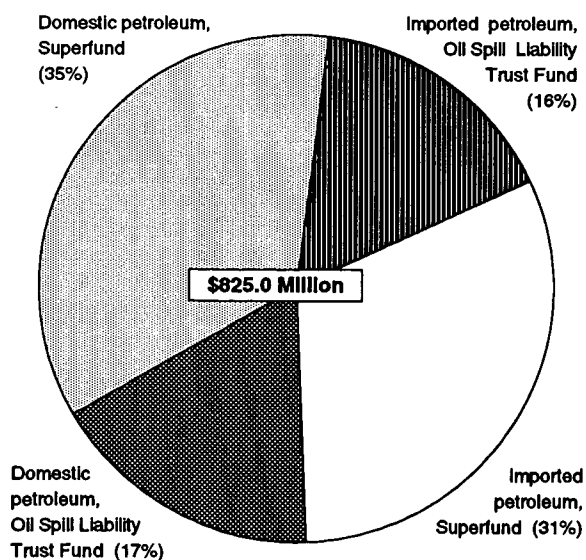
An excise tax liability is incurred by operators of U.S. refineries that receive crude oil; persons importing petroleum products for consumption, use or warehousing; and persons using or exporting crude oil on which the tax has not been paid. The Superfund and Oil Spill Liability Trust Fund tax rates are \$0.097 and \$0.050 per barrel, respectively. Thus, the combined rate for petroleum is \$0.147 per barrel.

For 1991, tax liabilities on petroleum (both imported and domestic) associated with the Oil Spill Fund amounted to \$275 million and accounted for 24 percent of the total environmental excise tax before adjustments and credits; Superfund petroleum tax amounted to \$550 million and accounted for almost half of the total tax. Together, Superfund and Oil Spill Fund petroleum liabilities accounted for nearly 75 percent of the total environmental taxes (Table 1).

The combined total petroleum taxes were \$825 million for 1991. Between 1990 and 1991, the Superfund petroleum tax increased by 1 percent, reversing the downturn of the previous year when the petroleum tax decreased by 4 percent. Petroleum taxes (both Superfund and Oil Spill) had reached a new level of \$815.2 million for 1990, an increase of 43 percent over the amount reported for 1989.

Figure D

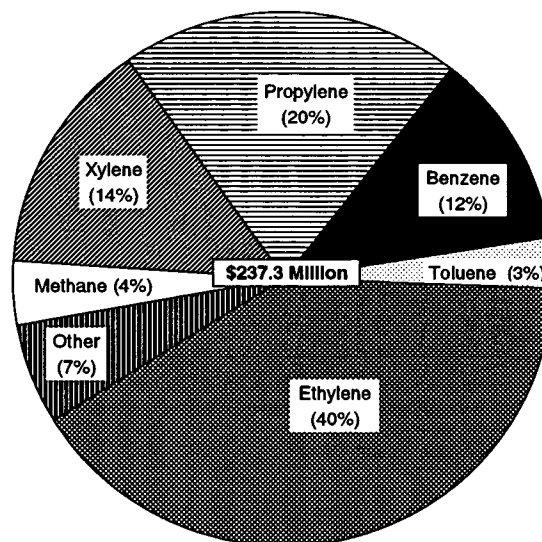
Petroleum Tax, by Type of Substance, 1991



NOTE: Detail may not add to total because of rounding.

Figure E

Petrochemical Tax, by Type of Substance, 1991



Most of the increase was attributed to the newly introduced Oil Spill Liability Trust Fund tax.

Taxes were about evenly divided between domestic and imported petroleum. Domestic petroleum, both Superfund and Oil Spill, accounted for 52 percent of total petroleum taxes, with imported petroleum accounting for the remainder (Figure D).

Petrochemicals

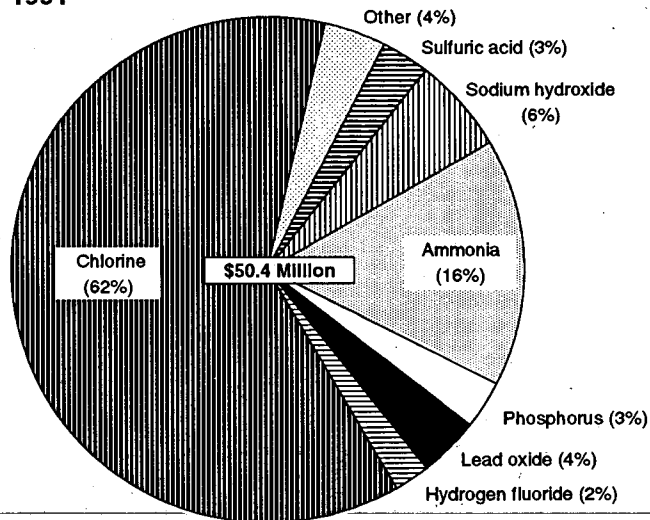
One-fourth of the 769 companies reporting an environmental excise tax reported a tax for the use or sale of petrochemicals (Table 2). This tax accounted for 21 percent of total environmental excise taxes for 1991. Petrochemical tax liabilities for 1990 were reported by 23 percent of the environmental excise tax filers, accounting for 21 percent of the total environmental excise tax. Both the number of filers and the amount of tax increased. However, the number of filers grew by 11 percent (177 to 196), while the tax reported by these filers grew by less than 1 percent (\$236.8 million to \$237.3 million).

Of the eleven taxable petrochemicals, nine were taxed at a rate of \$4.87 per ton. Methane and xylene were taxed at a rate of \$3.44 and \$10.13 per ton, respectively. Forty percent (\$95.4 million) of the petrochemical tax liability was attributable to ethylene, a major by-product of petroleum refining. However, less than one fifth of the petrochemical tax filers reported a tax on ethylene. Frequently reported petrochemicals were acetylene,

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Figure F

Inorganic Chemical Tax, by Type of Substance, 1991



toluene and xylene (by 60 taxpayers each). Tax liabilities on these petrochemicals represented less than 1 percent (\$0.8 million), 3 percent (\$7.8 million) and 14 percent (\$33.8 million) of total petrochemical taxes, respectively. The combined tax on benzene, ethylene, propylene and xylene accounted for most (86 percent) of the total tax on petrochemicals (Figure E). The least frequently reported petrochemicals were naphthalene and butylene. Together, these chemicals accounted for only 1 percent of the total tax for petrochemicals.

Inorganic Chemicals

A total of \$50.4 million in inorganic chemical taxes was reported by 285 taxpayers for 1991. Applicable tax rates ranged from \$0.22 to \$4.45 per ton. Although 37 percent of the businesses with an environmental excise tax reported a tax on inorganic chemicals, the total amount of tax they reported on inorganic chemicals accounted for only 4 percent of the total environmental tax for the year. For 1991, the average inorganic chemical tax per business increased to \$177,000, after having decreased for both 1989 and 1990. The 1988 average was \$185,000.

Ammonia and sulfuric acid taxes were the most frequently reported, by 75 and 76 businesses, respectively. Together these taxes represented almost 20 percent (\$9.5 million) of the total inorganic chemical tax, with ammonia accounting for most of this (\$8.1 million). The largest amount of tax was reported for chlorine (\$31.1 million). Tax on chlorine accounted for over 60 percent of

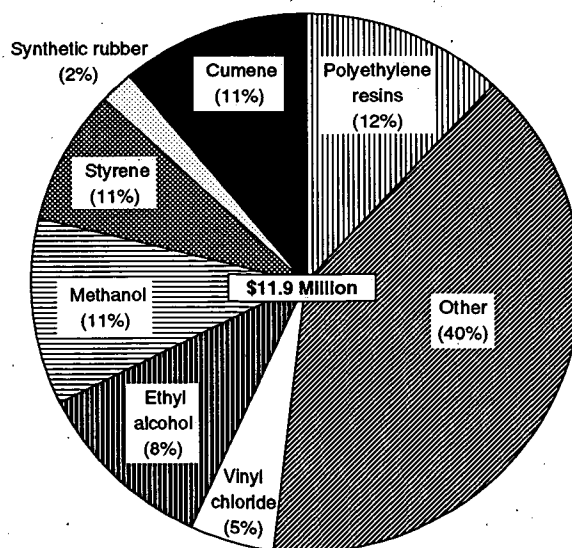
all inorganic chemical tax liabilities; however, only 15 percent of the inorganic chemical tax filers reported a tax on chlorine. The largest average inorganic chemical tax was also attributable to chlorine, \$707,000 per filer, an increase of 5 percent over the previous year. The tax associated with phosphorus provided the next largest average tax, \$188,000 per taxpayer, also an increase over the previous year (7 percent). The least frequently reported chemicals were barium sulfide and stannous chloride. The combined tax on 7 of the 31 inorganic chemicals (chlorine, ammonia, sodium hydroxide, lead oxide, sulfuric acid, phosphorus and hydrogen fluoride) accounted for 95 percent of the total inorganic chemical tax (Figure F).

Imported Chemical Substances

This is the third year (1991) that tax liabilities were incurred by those businesses that sell or use certain imported chemical substances. SARA levied an environmental excise tax, beginning January 1, 1989, on certain imported chemical substances not subject to the tax on petrochemicals and inorganic chemicals. For 1989, the first year of the tax, 74 filers reported \$7.8 million of taxes. For each of the next 2 years, taxes grew by roughly \$2 million. A total of \$11.9 million in tax on imported chemical substances was reported by 131 businesses for 1991, compared to \$9.7 million reported by 88 businesses for 1990. While the number of filers and the amount of

Figure G

Imported Chemical Substance Tax, by Type of Substance, 1991



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tax on imported chemical substances grew steadily after 1989, these taxes represented only 1 percent of total environmental excise taxes for each of the first 3 years. Polyethylene resins were again the most frequently reported imported chemical substance and also accounted for the largest amount of tax, \$1.4 million, for 1991. Five of the chemical substances (polyethylene resins, cumene, ethyl alcohol for nonbeverage use, methanol and styrene) accounted for over half (53 percent) of the total imported chemical substance tax (Figure G). For 1991, there were 12 imported chemical substances for which there were no liabilities reported.

Adjustments and Credits

A business could adjust, i.e., reduce, its gross Superfund tax by the amount computed on a chemical that was previously taxed and later used to manufacture or produce another substance also subject to an environmental excise tax; or by an amount computed on a chemical for a nontaxable use. Alternatively, a credit or refund was allowed to the user for the tax previously paid on a chemical used for a nontaxable purpose, such as nitric acid, sulfuric acid, or ammonia, used to produce fertilizer; methane used to produce ammonia; or a chemical used to produce animal feed. Credits could be claimed against petroleum taxes: (1) for taxes paid on crude oil removed from a pipeline and subsequently returned to the same pipeline; (2) against oil spill liability taxes for amounts paid to the Deepwater Port Liability Trust Fund, and the Offshore Oil Pollution Compensation Fund prior to 1987, or (3) against oil spill liability taxes for amounts paid into the Trans Alaska Pipeline Fund when balances from that fund are transferred to the Oil Spill Liability Trust Fund.

To realize an adjustment or credit, the taxpayer could reduce the current gross tax by: (1) claiming a credit for taxes previously-paid, (2) paying the total, but filing a claim for a refund of those taxes, or (3) crediting the previously paid tax toward the next quarter's tax, if no tax was currently due. The resulting adjustments and credits for 1991 represented 3 percent of the total environmental excise tax liabilities. They totaled \$30.1 million and were reported by 66 businesses, so that the average adjustment claimed per business was \$456,000. In comparison, total adjustments for 1990 were \$42.4 million and were reported by 58 businesses. Tax liability for 1991 after adjustments totaled \$1.09 billion. (Because adjustments are made to the total tax reported by a business, tax after adjustments is not available by type of substance.)

Summary

Gross environmental excise tax liabilities of \$1.12 billion were reported by 769 businesses for the calendar year

which ended December 1991. Sixty-seven percent of the petroleum tax liability was attributable to the Superfund tax, while the remaining 33 percent was associated with the Oil Spill Liability Trust Fund tax. Petroleum taxes accounted for almost three-fourths of total environmental excise tax liabilities. Petrochemical, inorganic chemical and imported chemical substance taxes collectively comprised the remaining one-fourth. The top five companies for 1991 accounted for nearly one-third of the total tax.

Data Sources and Limitations

The *Quarterly Federal Excise Tax Return*, Form 720, is the form on which environmental excise taxes are reported. Form 6627, *Environmental Taxes*, is the supporting schedule to Form 720, on which tax liabilities for petroleum and chemicals are computed. Unaudited Form 6627 returns are the source of data used for the statistics in this study.

Excise tax returns are generally due to be filed with the Internal Revenue Service (IRS) within 1 month after the end of the quarter for which the business is liable for the tax. Data in this article reflect information reported on unaudited returns filed for the four tax quarters ending March 31, 1991, through December 31, 1991.

Since the data were compiled from the entire population of returns, the statistics presented here are not subject to sampling error but may be subject to nonsampling error. For example, although efforts were made to secure all returns, because of time and resource constraints, information for the same businesses from returns for prior quarters was used as the basis for estimating data for quarters during 1991, if the actual return for some or all of these quarters was unavailable for the statistics. For 1991, data for 32 quarterly returns were estimated using data from the IRS computerized Business Master File (BMF). IRS also releases environmental tax statistics in a separate report on excise taxes [4]. Data for that report are taken from the Form 720, rather than the attached Form 6627, and show tax liabilities, after adjustments, for returns as recorded in the BMF as part of routine processing for tax administration. The data, however, are not classified by type of chemical, and, as explained below, are not directly comparable to the data reported in this article.

The tax for a given quarter reflected in the BMF statistics from Form 720 represents the amount reported on returns processed in the subsequent quarters, regardless of when the tax liability was incurred. Conversely, for this article, taxes for a given quarter represent the amount reported on Form 6627 for the quarter in which the tax liability was incurred, regardless of when the return was processed. These statistics, based on Form 6627, also

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include liabilities reported on returns filed after the original due date because of routine filing extensions and other reasons. For this study, the tax for these returns was included in the quarter in which the tax liability was incurred.

For tax years beginning after December 31, 1986, and before January 1, 1996, in addition to the excise taxes previously discussed, a corporation is also liable for an environmental income-tax surcharge equal to 0.12 percent of the amount in excess of \$2 million of "modified alternative minimum taxable income" for the year. Members of a controlled group of corporations were entitled to one \$2 million exemption. This tax, which is deposited into the Superfund, is reported on a corporation income tax return in the Form 1120 series, and is not included in these statistics [5].

Notes and References

[1] For prior years, see Barnhardt, Janet, "Superfund for Environmental Taxes," *Statistics of Income Bulletin*, Fall 1982, Volume 2, Number 2; Belal, Rashida, "Superfund for Environmental Taxes, 1981 and 1982," *Statistics of Income Bulletin*, Fall 1983, Volume 3, Number 2; "Environmental Taxes, 1981-1983," *Statistics of Income Bulletin*, Spring 1985, Volume 4, Number 4; "Environmental Taxes, 1981-1984," *Statistics of Income Bulletin*, Spring 1986, Volume 5, Number 4; "Superfund for Environmental Taxes, 1981-1985," *Statistics of Income Bulletin*,

Spring 1987, Volume 6, Number 4; Kozielec, John, "Superfund for Environmental Taxes, 1987," *Statistics of Income Bulletin*, Fall 1989, Volume 9, Number 2; Mahler, Susan J., "Environmental Excise Taxes, 1988," *Statistics of Income Bulletin*, Fall 1991, Volume 10, Number 2; "Environmental Excise Taxes, 1989," *Statistics of Income Bulletin*, Winter 1991-1992, Volume 11, Number 3; and "Environmental Excise Taxes, 1990," *Statistics of Income Bulletin*, Winter 1992-1993, Volume 12, Number 3.

[2] Preliminary statistics on ozone-depleting chemical taxes are planned for inclusion in a forthcoming *Statistics of Income Bulletin* article on 1992 environmental excise taxes.

[3] Under SARA, additional taxes were to be raised as follows: approximately \$2.5 billion from a corporate environmental income tax surcharge (see Data Sources and Limitations section for a description of the tax) and \$0.1 billion from an excise tax on imported chemical substances.

[4] U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Report of Excise Taxes*, issued quarterly.

[5] For the corporation excise tax reported for 1989 and 1990, see Table 13 in the historical tables at the back of this issue of the *Bulletin*.

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Table 1.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, Quarters Ended March 1991 through December 1991

[Money amounts are in thousands of dollars]

Type of substance	Total	1991 quarter ended—			
		March	June	September	December
	(1)	(2)	(3)	(4)	(5)
Total	1,124,525	284,011	287,605	291,219	281,691
Petroleum, total.....	824,994	191,804	215,044	214,114	204,032
Domestic petroleum, Superfund.....	290,437	72,009	74,891	71,983	71,554
Domestic petroleum, Oil Spill Liability Trust Fund.....	143,612	34,516	38,413	35,362	35,321
Imported crude oil and petroleum products, Superfund.....	259,670	56,572	67,481	71,197	64,420
Imported crude oil and petroleum products, Oil Spill Liability Trust Fund.....	131,275	28,707	34,259	35,572	32,737
Petrochemicals, total	237,326	57,319	57,220	61,271	61,516
Acetylene	775	199	193	163	220
Benzene	28,965	6,626	6,670	7,841	7,828
Butadiene	8,558	2,088	2,200	2,090	2,180
Butane	3,022	638	920	795	669
Butylene	3,083	785	728	774	796
Ethylene	95,365	23,871	22,868	24,442	24,184
Methane	9,153	2,149	2,070	2,342	2,592
Naphthalene	54	15	11	14	14
Propylene	46,770	10,762	11,559	12,527	11,922
Toluene	7,803	2,039	1,625	1,942	2,197
Xylene	33,780	8,149	8,376	8,341	8,914
Inorganic chemicals, total	50,351	12,305	12,117	12,850	13,079
Ammonia	8,113	1,921	1,851	2,049	2,292
Antimony	22	8	10	2	2
Antimony trioxide	96	23	22	25	26
Arsenic	--	(¹)	(¹)	(¹)	(¹)
Arsenic trioxide	65	14	11	20	20
Barium sulfide	--	(¹)	(¹)	(¹)	(¹)
Bromine	607	101	222	139	145
Cadmium	8	2	2	2	2
Chlorine	31,089	7,665	7,490	8,003	7,931
Chromite	264	79	50	87	48
Chromium	86	10	43	15	18
Cobalt	25	5	7	6	7
Cupric oxide	43	11	13	9	10
Cupric sulphate	59	12	20	11	16
Cuprous oxide	23	4	6	9	4
Hydrochloric acid	277	72	62	66	77
Hydrogen fluoride	1,150	351	323	268	208
Lead oxide	1,830	389	378	507	556
Mercury	--	(¹)	(¹)	(¹)	(¹)
Nickel	446	136	113	100	97
Nitric acid	320	67	76	88	89
Phosphorus	1,313	368	337	326	282
Potassium dichromate	--	(¹)	(¹)	(¹)	(¹)
Potassium hydroxide	87	21	22	20	24
Sodium dichromate	3	3	(¹)	(¹)	(¹)
Sodium hydroxide	2,930	683	691	717	839
Stannic chloride	24	6	6	6	6
Stannous chloride	4	1	1	1	1
Sulfuric acid	1,389	329	341	361	358
Zinc chloride	35	10	8	8	9
Zinc sulfate	41	13	11	5	12

Footnotes at end of table.

Environmental Excise Taxes, 1991

Table 1.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, Quarters Ended March 1991 through December 1991—Continued

[Money amounts are in thousands of dollars]

Type of substance	Total	1991 quarter ended—			
		March	June	September	December
	(1)	(2)	(3)	(4)	(5)
Imported chemical substances, total.....	11,854	2,583	3,224	2,984	3,063
Acetone	62	—	31	31	—
Acrylic and methacrylic acid resins.....	10	2	5	3	(¹)
Acrylonitrile	13	6	7	(¹)	(¹)
Ammonium nitrate	253	(¹)	79	85	89
Carbon tetrachloride	112	18	21	44	29
Chloroform	—	—	—	—	—
Chromic acid	64	17	(¹)	31	16
Cumene	1,282	344	351	358	229
Cyclohexane	51	—	13	16	22
Ethyl alcohol for nonbeverage use.....	921	139	342	143	297
Ethyl methyl ketone	11	—	—	6	5
Ethylbenzene	55	8	20	3	24
Ethylene dichloride	125	51	51	23	—
Ethylene glycol	355	130	77	81	67
Ethylene oxide	59	14	9	19	17
Ferrochrome ov 3 pct. carbon.....	90	12	4	56	18
Ferrochromium nov 3 pct	1	—	—	—	1
Ferronickel	33	12	10	1	10
Formaldehyde	—	—	—	—	—
Hydrogen peroxide	6	2	1	1	2
Isophthalic acid	63	17	24	—	22
Isopropyl alcohol	101	33	30	36	2
Linear alpha olefins	—	—	—	—	(¹)
Maleic anhydride	8	2	1	3	2
Melamine	—	—	—	—	—
Methanol	1,267	422	344	198	303
Methylene chloride	—	(¹)	—	(¹)	(¹)
Nickel oxide	—	—	—	—	—
Nickel powders	—	—	—	—	—
Nickel waste and scrap	—	—	(¹)	—	—
Phenolic resins	6	2	1	(¹)	3
Phthalic anhydride	48	9	12	12	15
Polyalphaolefins	—	(¹)	(¹)	(¹)	—
Polybutadiene	110	1	63	10	36
Polyethylene resins.....	1,447	272	499	421	255
Polyethylene terephthalate pellets.....	12	—	—	—	12
Polypropylene	2	1	1	(¹)	(¹)
Polypropylene resins	76	3	31	28	14
Polystyrene homopolymer resins.....	40	21	4	4	11
Polystyrene resins and copolymers.....	65	8	12	14	31
Polyvinylchloride resins	226	9	11	10	196
Propylene glycol	4	—	(¹)	4	(¹)
Propylene oxide	51	13	23	8	7
Styrene	1,265	299	333	328	305
Styrene-butadiene (latex)	36	4	9	9	14
Styrene-butadiene (nspl)	—	—	—	—	—
Synthetic rubber	291	94	60	77	60
Unwrought nickel	—	—	—	—	—
Urea	72	5	22	33	12
Vinyl chloride	648	253	216	165	14
Vinyl resins.....	84	—	(¹)	42	42
Vinyl resins (nspl).....	50	17	33	—	—
Wrought nickel rods and wire.....	—	—	—	—	—
Other chemical substances	2,376	344	474	679	879

¹Less than \$500.

NOTE: Detail may not add to totals because of rounding.

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Table 2.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, 1991

Type of substance	Number of businesses reporting environmental excise tax	Number of barrels or tons (thousands)	Tax rate per barrel or ton (dollars)	Average tax per business (whole dollars)
	(1)	(2)	(3)	(4)
Total	769¹	N/A	N/A	1,462,322
		Barrels		
Petroleum, total.....	N/A	N/A	N/A	N/A
Domestic petroleum, Superfund.....	134	2,994,195	0.097	2,167,439
Domestic petroleum, Oil Spill Liability Trust Fund.....	131	2,872,252	0.050	1,096,279
Imported crude oil and petroleum products, Superfund.....	223	2,677,004	0.097	1,164,437
Imported crude oil and petroleum products, Oil Spill Liability Trust Fund.....	216	2,625,503	0.050	607,755
		Tons		
Petrochemicals, total	198¹	45,912	N/A	1,210,847
Acetylene	60	159	4.870	12,916
Benzene	48	5,947	4.870	603,422
Butadiene	24	1,757	4.870	356,541
Butane	17	621	4.870	177,808
Butylene	6	633	4.870	513,969
Ethylene	33	19,582	4.870	2,889,818
Methane	32	2,661	3.440	286,020
Naphthalene	7	11	4.870	7,739
Propylene	45	9,604	4.870	1,039,324
Toluene	60	1,602	4.870	130,036
Xylene	60	3,335	10.130	563,012
Inorganic chemicals, total	285¹	34,674	N/A	178,670
Ammonia	75	3,073	2.640	108,178
Antimony	8	5	4.450	2,806
Antimony trioxide	17	26	3.750	5,646
Arsenic	4	(²)	4.450	169
Arsenic trioxide	7	19	3.410	9,217
Barium sulfide	*	(²)	2.300	*
Bromine	9	137	4.450	67,586
Cadmium	13	2	4.450	631
Chlorine	44	11,514	2.700	706,550
Chromite	4	173	1.520	65,836
Chromium	11	19	4.450	7,851
Cobalt	9	5	4.450	2,705
Cupric oxide	10	12	3.590	4,304
Cupric sulphate	12	32	1.870	4,927
Cuprous oxide	4	6	3.970	5,870
Hydrochloric acid	57	958	0.290	4,875
Hydrogen fluoride	15	272	4.230	76,611
Lead oxide	26	442	4.140	70,353
Mercury	5	(²)	4.450	84
Nickel	19	100	4.450	23,462
Nitric acid	33	1,329	0.240	9,666
Phosphorus	7	295	4.450	187,612
Potassium dichromate	6	(²)	1.690	81
Potassium hydroxide	32	394	0.220	2,709
Sodium dichromate	7	2	1.870	631
Sodium hydroxide	72	10,467	0.280	40,705
Stannic chloride	5	11	2.120	4,638
Stannous chloride	*	1	2.850	*
Sulfuric acid	76	5,342	0.260	18,274
Zinc chloride	14	16	2.220	2,527
Zinc sulfate	16	21	1.900	2,543

Footnotes at end of table.

Environmental Excise Taxes, 1991

**Table 2.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, 1991
—Continued**

Type of substance	Number of businesses reporting environmental excise tax	Number of barrels or tons (thousands)	Tax rate per barrel or ton (dollars)	Average tax per business (whole dollars)
	(1)	(2)	(3)	(4)
Imported chemical substances, total.....	131 ¹	N/A	N/A	90,491
Acetone	•	N/A	N/A	•
Acrylic and methacrylic acid resins.....	•	N/A	N/A	•
Acrylonitrile	4	N/A	N/A	3,294
Ammonium nitrate	7	N/A	N/A	36,205
Carbon tetrachloride	•	N/A	N/A	•
Chloroform	•	N/A	N/A	•
Chromic acid	3	N/A	N/A	21,743
Cumene	3	N/A	N/A	427,040
Cyclohexane	•	N/A	N/A	•
Ethyl alcohol for nonbeverage use.....	3	N/A	N/A	306,914
Ethyl methyl ketone	•	N/A	N/A	•
Ethylbenzene	•	N/A	N/A	•
Ethylene dichloride	•	N/A	N/A	•
Ethylene glycol	8	N/A	N/A	44,488
Ethylene oxide	•	N/A	N/A	•
Ferrochrome ov 3 pct. carbon.....	3	N/A	N/A	•
Ferrochromium nov 3 pct	•	N/A	N/A	•
Ferronickel	•	N/A	N/A	•
Formaldehyde	•	N/A	N/A	•
Hydrogen peroxide	•	N/A	N/A	•
Isophthalic acid	•	N/A	N/A	•
Isopropyl alcohol	3	N/A	N/A	33,364
Linear alpha olefins	•	N/A	N/A	•
Maleic anhydride	4	N/A	N/A	2,059
Melamine	•	N/A	N/A	•
Methanol	6	N/A	N/A	211,112
Methylene chloride	•	N/A	N/A	•
Nickel oxide	•	N/A	N/A	•
Nickel powders	•	N/A	N/A	•
Nickel waste and scrap	•	N/A	N/A	•
Phenolic resins	3	N/A	N/A	2,046
Phthalic anhydride	•	N/A	N/A	•
Polyalphaolefins	•	N/A	N/A	•
Polybutadiene	5	N/A	N/A	22,038
Polyethylene resins.....	37	N/A	N/A	39,119
Polyethylene terephthalate pellets.....	•	N/A	N/A	•
Polypropylene	•	N/A	N/A	•
Polypropylene resins	•	N/A	N/A	•
Polystyrene homopolymer resins.....	5	N/A	N/A	8,111
Polystyrene resins and copolymers.....	5	N/A	N/A	13,132
Polyvinylchloride resins	21	N/A	N/A	10,787
Propylene glycol	•	N/A	N/A	•
Propylene oxide	•	N/A	N/A	•
Styrene	7	N/A	N/A	180,617
Styrene-butadiene (latex)	9	N/A	N/A	3,939
Styrene-butadiene (nspl)	•	N/A	N/A	•
Synthetic rubber	15	N/A	N/A	19,494
Unwrought nickel	•	N/A	N/A	•
Urea	7	N/A	N/A	10,328
Vinyl chloride.....	3	N/A	N/A	216,328
Vinyl resins.....	•	N/A	N/A	•
Vinyl resins (nspl)	•	N/A	N/A	•
Wrought nickel rods and wire.....	•	N/A	N/A	•
Other chemical substances	39	N/A	N/A	60,922

*Not shown to avoid disclosure of information about specific businesses. However, the data are included in the appropriate totals.

N/A - Not applicable.

¹ Number of businesses do not add to totals because some businesses report a tax on more than one substance.

² Less than \$500.

NOTE: Detail may not add to totals because of rounding.