

Environmental Excise Taxes, 1990

by Susan J. Mahler

For 1990, environmental excise taxes (before adjustments and credits) amounted to \$1.11 billion, an increase of 31 percent from the previous year's total of \$0.85 billion. This increase was due almost entirely to the addition of the new Oil Spill Liability Trust Fund tax on petroleum. Of the \$1.11 billion reported in tax, 24 percent was attributable to the Oil Spill Liability Trust Fund tax, while the remaining 76 percent was credited to the Hazardous Substance Trust Fund, or Superfund. This was the first year for which taxes to support these environmental trust funds together exceeded \$1 billion [1]. Data on ozone-depleting chemical taxes, which are also environmental excise taxes, are not included in these statistics, nor are they presented in this article.

Background

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 waste sites in the country. Funds were to be accumulated through the Hazardous Substance Trust Fund, commonly known as the Superfund. Expenditures of the amount appropriated or collected were to be used primarily to pay for the costs of responding to the presence of hazardous substances and the payment of claims for injury or destruction or loss of natural resources controlled by Federal or State Governments. The goal was to collect \$1.4 billion from

April 1981 through September 1985. Environmental excise taxes were imposed on domestic crude oil used in, or exported from, the United States, imported crude oil and petroleum products, petrochemicals and inorganic chemicals. The tax rates reflect the percentages at which each substance was found in hazardous waste sites.

By the time CERCLA expired in September 1985, \$1.2 billion of the \$1.4 billion goal for environmental excise taxes had been reported. It became clear to Congress that the tax reported under CERCLA was insufficient to meet program 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. The Omnibus Budget Reconciliation Act of 1990 subsequently extended environmental excise taxes and the Superfund through December 31, 1995.

The purpose of SARA, as with CERCLA, was to fund the response to, and clean-up of, hazardous substance emergencies and abandoned uncontrolled hazardous waste sites. In order to ensure that enough monies were available to meet program needs, financial goals were set. Approximately \$6.7 billion was to be raised through taxes, including \$4.1 billion from environmental excise taxes over a 5-year period beginning January 1, 1987 [2]. By the end of 1990, \$3.3 billion, or 80 percent, of the planned \$4.1 billion was reported.

The Oil Spill Liability Trust Fund tax on petroleum was established in accordance with Public Law 101-239, effective after December 31, 1989, and before January 1, 1995. 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. As with the Superfund taxes, Oil Spill taxes are due quarterly. By the end of 1990, about \$0.27 billion had been accumulated in the Fund.

Taxes Reported for 1990

Tax liabilities attributable to petroleum (both imported and domestic) accounted for almost three-fourths of the combined Superfund and Oil Spill taxes reported for 1990. The large share of petroleum tax liabilities reflect the higher tax rates enacted under SARA. Prior to the enactment of SARA, tax attributable to petroleum accounted for only 15 percent of total Superfund tax liabilities. For 1990, petrochemical, inorganic chemical and imported chemical substance tax liabilities together comprised the remaining one-fourth of total environmental excise taxes (Figure A). Between 1989 and 1990, taxes attributable to petrochemicals and inorganic chemicals declined as a percentage of total tax liabilities by 5 percent and 2 percent, respectively. Imported chemical substance taxes as a percentage of total tax remained unchanged.

Of the 754 taxpayers with an environmental excise tax liability, the average tax was \$1.5 million. Forty-one percent of the filers reported an inorganic chemical tax; however, these liabilities accounted for only 4 percent of the total tax (Figure B).

Reported tax liabilities on petrochemicals, imported chemical substances and petroleum increased from 1989 by 8 percent, 25 percent and 43 percent, respectively. The only category that declined was inorganic chemical taxes, which fell by 2 percent. Nearly 75 percent of the total

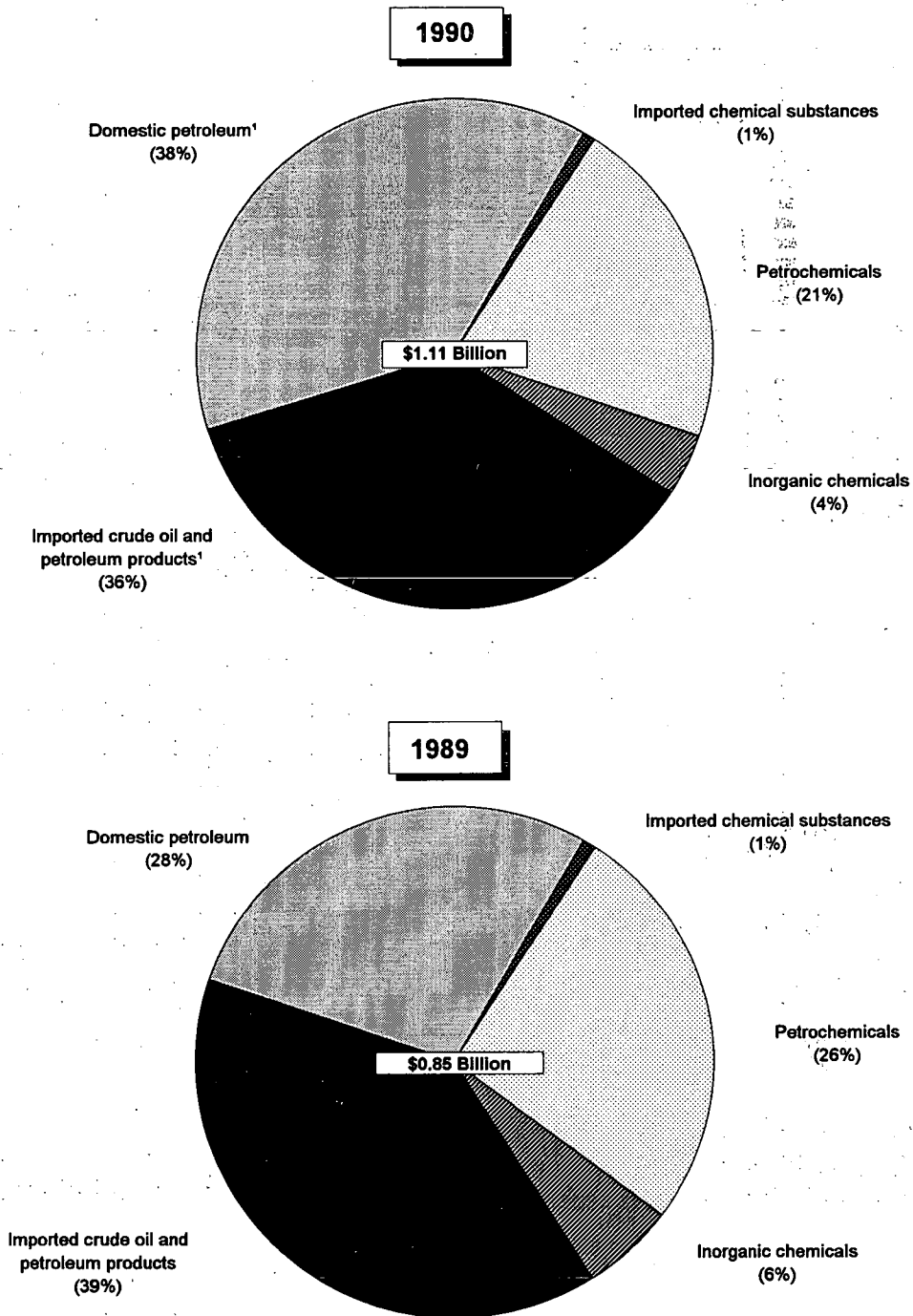
Tax was reported by 754 businesses. The petroleum tax accounted for three-fourths of the total.

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Environmental Excise Taxes, 1990

Figure A

Sources of Environmental Excise Taxes Before Adjustments and Credits, 1989 and 1990



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

Environmental Excise Taxes, 1990

Figure B

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

[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)
Total environmental excise tax	754	1,111,187	1,474
Tax on:			
Total petroleum.....	n.a.	815,215	1,094
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

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.

environmental excise tax was attributable to taxes on domestic and imported crude oil and petroleum products, up from 67 percent for 1989. Only 1 percent of the total tax was due to imported chemical substances (Figure C).

The top 15 companies reporting the largest amounts of environmental tax for 1990 were responsible for more than half of the total environmental excise taxes after adjustments and credits (defined below). The top five companies, alone, reported \$305 million in adjusted tax liabilities, nearly 30 percent of the total tax.

Petroleum

An excise tax liability is incurred by operators of U.S. refineries that receive crude oil, persons importing petroleum products for consumption or warehousing and persons using or exporting crude oil on which the tax has

not been paid. The Superfund financing rate is \$0.097 per barrel of petroleum, and the Oil Spill Liability Trust Fund financing rate is \$0.05 per barrel. Thus, the combined rate for petroleum is \$0.147 per barrel.

For 1990, tax liabilities on petroleum (both imported and domestic) associated with the Oil Spill Fund amounted to \$270 million and accounted for almost 25 percent of the total environmental excise tax before adjustments and credits; Superfund petroleum tax amounted to \$545 million and accounted for almost 50 percent of the total tax. Together, Superfund and Oil Spill Fund petroleum liabilities accounted for nearly 75 percent of the total tax (Table 1).

The combined total petroleum taxes were \$815.2 million for 1990. Of this total, \$545.2 million (67 percent) was Superfund tax and \$270.0 million (33 percent) was

Figure C

Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, for Quarters Ended March 1990 through December 1990

[Money amounts are in millions of dollars]

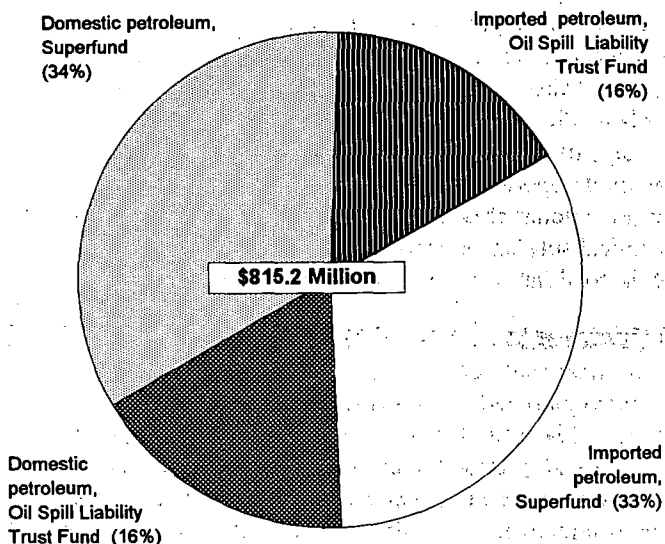
Quarter ended	Total	Domestic petroleum	Imported crude oil and petroleum products	Petrochemicals	Inorganic chemicals	Imported chemical substances
	(1)	(2)	(3)	(4)	(5)	(6)
All quarters	1,111.2	417.7	397.5	236.8	49.4	9.7
March	259.6	90.7	97.0	56.8	12.6	2.6
June	283.1	103.1	105.8	60.1	11.7	2.4
September	291.5	112.1	104.5	59.6	12.6	2.7
December	277.0	111.9	90.2	60.3	12.5	2.1

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

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Figure D

Petroleum Tax, by Type of Substance, 1990



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

Oil Spill Liability Trust Fund tax. Superfund petroleum tax declined by 4 percent from 1989. However, overall petroleum taxes (both Superfund and Oil Spill) increased by 43 percent from the \$570.5 million reported for 1989.

Taxes were approximately evenly divided between domestic and imported petroleum. Domestic petroleum, both Superfund and Oil Spill, accounted for 51 percent of total petroleum taxes, with imported petroleum accounting for the remainder (Figure D). For 1989, domestic petroleum tax liabilities made up only 42 percent of the total petroleum tax, with imported petroleum accounting for the other 58 percent. The increase in the share for domestic petroleum in 1990 is partly due to the equalization of tax rates effective December 12, 1989. The rate for domestic petroleum increased from \$0.082 to \$0.097 per barrel; the rate for imported petroleum was reduced from \$0.117 to \$0.097 per barrel.

Petrochemicals

Almost one-fourth (24 percent) of the 754 companies reporting an environmental excise tax reported a tax for the use or sale of petrochemicals (Table 2). The tax accounted for 21 percent of total environmental excise taxes for 1990. Petrochemical tax liabilities for 1989 were

reported by 22 percent of the environmental excise tax filers, accounting for 26 percent of the total environmental excise tax liabilities. Thus, while the percentage of petrochemical tax filers increased from 1989 to 1990, the tax, as a percentage of total environmental excise tax liabilities, decreased.

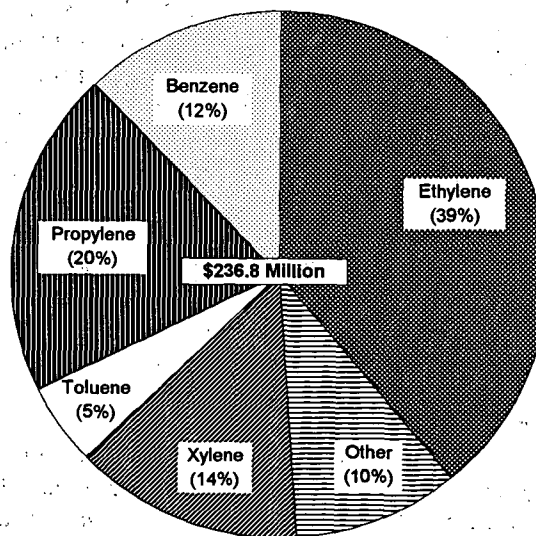
Of the eleven taxable petrochemicals, nine were taxed at a rate of \$4.87 per ton. Methane and xylene were taxed at a rate of \$3.44 and \$10.13 per ton, respectively. More than one-third (\$92.1 million) of the petrochemical tax liability was attributable to ethylene, a major by-product of petroleum refining and natural gas extraction. However, less than one quarter of the petrochemical tax filers reported a tax on ethylene. The most frequently reported petrochemical was toluene; however, it accounted for only 5 percent of the total petrochemical tax. The combined tax on benzene, ethylene, propylene and xylene accounted for most (85 percent) of the total tax on petrochemicals. The least frequently reported petrochemicals were naphthalene and butylene. Together, these chemicals accounted for only 1 percent of the total tax liabilities (Figure E).

Inorganic Chemicals

A total of \$49.4 million in inorganic chemical taxes was reported by 307 taxpayers for 1990. Applicable tax rates ranged from \$0.22 to \$4.45 per ton. Although 41 percent

Figure E

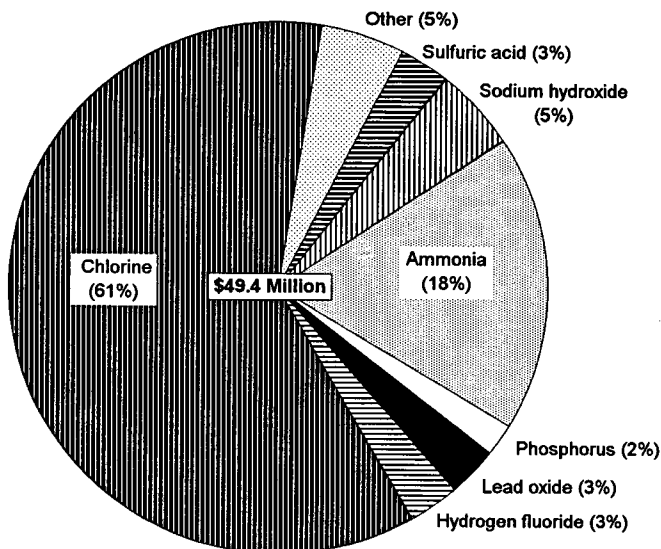
Petrochemical Tax, by Type of Substance, 1990



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Figure F

Inorganic Chemical Tax, by Type of Substance, 1990



of the businesses with an environmental excise tax reported a tax on inorganic chemicals, the total tax they reported accounted for only 4 percent of the total environmental tax for the year. The average inorganic chemical tax per business continued to fall for 1990, to \$161,000, dropping from \$175,000 for 1989 and \$185,000 for 1988.

Sulfuric acid was the most frequently reported inorganic chemical. Eighty-two businesses reported tax attributable to this inorganic chemical. The largest amount of tax was reported for chlorine (\$30.2 million), followed by ammonia (\$8.7 million). Tax associated with 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, \$672,000 per filer. The tax associated with phosphorus provided the next largest average tax, \$175,000 per taxpayer. The least frequently reported chemical was barium sulfide. The combined tax on 7 of the 31 inorganic chemicals accounted for 95 percent of the total inorganic chemical tax (Figure F).

Imported Chemical Substances

This is the second year (1990) that tax liabilities have been incurred by those businesses that sell or use certain imported chemical substances. Public Law 99-499 levied

an environmental excise tax, beginning January 1, 1989, on certain imported chemical substances not subject to the tax on petrochemicals and inorganic chemicals. A total of \$9.7 million in tax on imported chemical substances was reported by 88 businesses for 1990, compared to \$7.8 million in tax reported by 74 businesses for 1989. As a percentage of total environmental excise taxes, the tax on imported chemical substances represented only 1 percent for both 1989 and 1990.

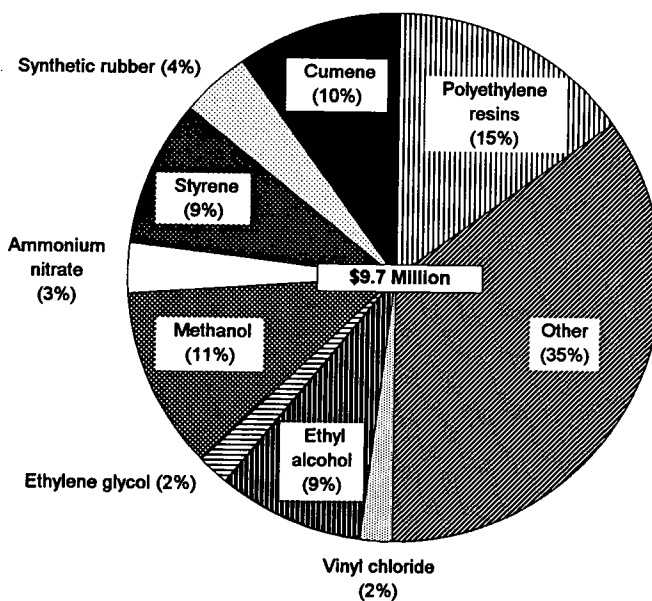
Polyethylene resins were again the most frequently reported imported substance and also accounted for the largest amount of tax, \$1.5 million for 1990. Five of the chemical substances accounted for over half (54 percent) of the total imported chemical substance tax (Figure G).

Adjustments and Credits

A business could adjust, i.e., reduce, its gross 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 also 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, which was used to produce fertilizer; methane used to produce ammonia; or a chemical used to produce

Figure G

Imported Chemical Substance Tax, by Type of Substance, 1990



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animal feed. Credits or refunds could also be claimed for taxes paid on crude oil removed from a pipeline and later returned to the same pipeline.

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 1990 represented less than 4 percent of the total excise tax liabilities. They totaled \$42.4 million and were reported by 58 businesses, so that the average adjustment claimed per business was \$732,000. In comparison, total adjustments for 1989 were \$13.4 million and were reported by 34 businesses. Tax liability for 1990 after adjustments totaled \$1.07 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 \$1.11 billion were reported by 754 businesses for the calendar year which ended December 1990. Sixty-seven percent of the petroleum tax liability was attributable to the Superfund tax, while the remaining 33 percent was associated with the new Oil Spill Liability Trust Fund tax. The petroleum tax accounted for 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 1990 accounted for nearly 30 percent of the total tax.

Data Sources and Limitations

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

Excise tax returns are 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, 1990, through December 31, 1990

IRS also releases environmental tax statistics in a separate report on excise taxes [3]. Data for that report are taken from the Form 720, rather than the attached Form

6627, and show tax collected, after adjustments, for returns as recorded in the computerized IRS Business Master File (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* that quarter, 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 include amounts paid with 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.

Since the data were compiled from the entire population of returns, the data 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 1990, if the actual return for some or all of these quarters was unavailable for the statistics.

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 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 is reported on a corporation income tax return in the Form 1120 series, and is not included in these statistics.

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, 1981-84," *Statistics of Income Bulletin*, Spring 1986, Volume 5, Number 4; and "Superfund for Environmental Taxes, 1981-1985," *Statistics of Income*

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Bulletin, Spring 1987, Volume 6, Number 4; Koziolec, 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 1990, Volume 10, Number 2; and "Environmental Excise Taxes, 1989," *Statistics of Income Bulletin*, Winter 1991-1992, Volume 11, Number 3.

- [2] Under SARA, additional monies were to be raised as follows: approximately \$2.5 billion by 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.
- [3] U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Report of Excise Taxes*, issued quarterly.

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Table 1.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, Quarters Ended March 1990 through December 1990

[Money amounts are in thousands of dollars]

Type of substance	Total	1990 quarter ended—			
		March	June	September	December
	(1)	(2)	(3)	(4)	(5)
Total	1,111,187	259,644	283,082	291,500	276,961
Petroleum, total	815,215	187,690	208,889	216,568	202,068
Domestic petroleum, Superfund.....	278,832	61,327	68,842	74,015	74,648
Domestic petroleum, Oil Spill Liability Trust Fund.....	138,882	29,343	34,261	38,061	37,216
Imported crude oil and petroleum products, Superfund.....	266,351	65,055	70,162	70,648	60,486
Imported crude oil and petroleum products, Oil Spill Liability Trust Fund.....	131,150	31,965	35,624	33,844	29,717
Petrochemicals, total	236,835	56,762	60,127	59,626	60,320
Acetylene	776	216	186	189	185
Benzene	29,138	7,078	7,109	7,859	7,092
Butadiene	8,849	2,416	2,102	2,248	2,083
Butane	3,304	209	1,470	824	801
Butylene	2,343	675	220	834	614
Ethylene	82,156	21,336	23,218	23,360	24,242
Methane	9,206	2,472	2,249	2,071	2,414
Naphthalene	115	21	60	20	15
Propylene	48,728	11,008	12,254	11,329	12,135
Toluene	11,458	2,606	2,478	3,784	2,590
Xylene	32,765	8,725	8,781	7,109	8,160
Inorganic chemicals, total	49,428	12,627	11,692	12,636	12,473
Ammonia	8,678	2,334	2,276	2,310	1,758
Antimony	38	14	7	9	7
Antimony trioxide	112	27	28	30	27
Arsenic	1	(¹)	1	(¹)	(¹)
Arsenic trioxide	54	12	9	16	17
Barium sulfide	—	(¹)	—	(¹)	(¹)
Bromine	619	103	117	204	195
Cadmium	8	2	2	1	3
Chlorine	30,226	7,580	6,837	7,718	8,090
Chromite	301	47	89	110	55
Chromium	93	22	45	14	11
Cobalt	28	6	7	7	8
Cupric oxide	45	13	12	10	11
Cupric sulphate	55	14	17	14	11
Cuprous oxide	22	6	6	4	6
Hydrochloric acid	250	62	71	66	51
Hydrogen fluoride	1,250	352	353	311	235
Lead oxide	1,561	448	290	351	472
Mercury	2	(¹)	2	(¹)	(¹)
Nickel	467	126	114	107	120
Nitric acid	332	83	77	83	89
Phosphorus	1,222	379	381	224	237
Potassium dichromate	—	(¹)	(¹)	(¹)	(¹)
Potassium hydroxide	78	18	21	19	21
Sodium dichromate	2	1	1	(¹)	(¹)
Sodium hydroxide	2,468	617	545	634	672
Stannic chloride	23	5	6	6	6
Stannous chloride	3	1	1	1	1
Sulfuric acid	1,430	340	363	373	355
Zinc chloride	42	12	9	11	11
Zinc sulfate	17	5	5	3	5

Footnotes at end of table.

Environmental Excise Taxes, 1990

Table 1.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, Quarters Ended March 1990 through December 1990—Continued

[Money amounts are in thousands of dollars]

Type of substance	Total	1990 quarter ended—			
		March	June	September	December
	(1)	(2)	(3)	(4)	(5)
Imported chemical substances, total.....	9,708	2,565	2,374	2,670	2,100
Acetone	61	--	20	--	41
Acrylic and methacrylic acid resins.....	21	6	8	5	3
Acrylonitrile	21	--	15	--	6
Ammonium nitrate	243	80	--	83	80
Carbon tetrachloride	55	22	14	19	--
Chloroform	4	4	--	--	--
Chromic acid	2	--	--	2	--
Cumene	978	316	374	288	--
Cyclohexane	57	27	--	15	15
Ethyl alcohol for nonbeverage use.....	891	141	44	397	309
Ethyl methyl ketone	22	20	3	--	--
Ethylbenzene	196	175	18	3	--
Ethylene dichloride	161	--	95	59	7
Ethylene glycol	240	124	27	50	39
Ethylene oxide	53	14	17	21	--
Ferrocchrome ov 3 pct. carbon.....	23	--	7	16	--
Ferrocromium nov 3 pct	--	--	--	--	--
Ferrounickel	5	1	2	1	1
Formaldehyde	--	--	--	--	--
Hydrogen peroxide	5	1	--	2	2
Isophthalic acid	47	--	13	17	17
Isopropyl alcohol	151	30	11	59	51
Linear alpha olefins	15	--	--	15	--
Maleic anhydride	5	2	2	1	--
Melamine	--	--	--	--	--
Methanol	1,022	110	337	117	458
Methylene chloride	13	6	2	5	(¹)
Nickel oxide	--	--	--	--	--
Nickel powders	--	--	--	--	--
Nickel waste and scrap	--	--	--	--	--
Phenolic resins	6	3	2	1	(¹)
Phthalic anhydride	16	--	10	6	--
Polyalphaolefins	--	--	--	--	--
Polybutadiene	109	30	35	21	23
Polyethylene resins.....	1,484	718	393	99	255
Polyethylene terephthalate pellets.....	--	--	--	--	--
Polypropylene	(¹)	--	--	(¹)	--
Polypropylene resins	36	15	12	--	9
Polystyrene homopolymer resins.....	61	20	17	24	--
Polystyrene resins and copolymers.....	30	7	11	9	3
Polyvinylchloride resins	63	25	1	32	5
Propylene glycol	1	1	(¹)	--	--
Propylene oxide	37	5	26	7	--
Styrene	832	229	282	104	217
Styrene-butadiene (latex)	11	4	3	2	2
Styrene-butadiene (nspf)	1	--	--	1	--
Synthetic rubber	407	76	124	137	70
Unwrought nickel	--	--	--	--	--
Urea	171	6	5	146	15
Vinyl chloride	240	90	43	107	(¹)
Vinyl resins.....	107	48	--	(¹)	59
Vinyl resins (nspf).....	--	--	--	--	--
Wrought nickel rods and wire.....	--	--	--	--	--
Other chemical substances	1,824	209	399	804	412

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, 1990

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	754	N/A	N/A	1,473,723
		Barrels		
Petroleum, total	n.a.	N/A	N/A	n.a.
Domestic petroleum, Superfund.....	139	2,874,552	0.097	2,005,982
Domestic petroleum, Oil Spill Liability Trust Fund.....	133	2,777,636	0.050	1,044,224
Imported crude oil and petroleum products, Superfund.....	242	2,745,889	0.097	1,100,625
Imported crude oil and petroleum products, Oil Spill Liability Trust Fund.....	231	2,623,009	0.050	567,751
		Tons		
Petrochemicals, total	177	45,924	N/A	1,338,054
Acetylene	48	159	4.870	16,151
Benzene	42	5,983	4.870	693,758
Butadiene	26	1,817	4.870	340,367
Butane	13	679	4.870	254,180
Butylene	6	481	4.870	390,392
Ethylene	35	18,923	4.870	2,633,053
Methane	32	2,676	3.440	287,674
Naphthalene	7	24	4.870	16,483
Propylene	51	9,595	4.870	916,187
Toluene	63	2,353	4.870	181,868
Xylene	58	3,234	10.130	564,916
Inorganic chemicals, total	307	32,961	N/A	161,005
Ammonia	78	3,287	2.640	111,249
Antimony	10	8	4.450	3,758
Antimony trioxide	21	30	3.750	5,349
Arsenic	4	(²)	4.450	204
Arsenic trioxide	8	16	3.410	6,777
Barium sulfide	*	(²)	2.300	*
Bromine	9	139	4.450	68,821
Cadmium	13	2	4.450	611
Chlorine	45	11,195	2.700	671,684
Chromite	6	198	1.520	50,281
Chromium	13	21	4.450	7,148
Cobalt	8	6	4.450	3,500
Cupric oxide	11	12	3.590	4,063
Cupric sulphate	21	29	1.870	2,618
Cuprous oxide	3	5	3.970	7,196
Hydrochloric acid	62	867	0.290	4,053
Hydrogen fluoride	17	295	4.230	73,516
Lead oxide	28	377	4.140	55,749
Mercury	3	(²)	4.450	608
Nickel	18	105	4.450	25,990
Nitric acid	34	1,382	0.240	9,755
Phosphorus	7	275	4.450	174,527
Potassium dichromate	7	(²)	1.690	51
Potassium hydroxide	31	354	0.220	2,514
Sodium dichromate	7	1	1.870	286
Sodium hydroxide	78	8,815	0.280	31,644
Stannic chloride	4	11	2.120	5,664
Stannous chloride	4	1	2.850	830
Sulfuric acid	82	5,500	0.260	17,440
Zinc chloride	14	19	2.220	2,978
Zinc sulfate	16	9	1.900	1,088

Footnotes at end of table.

Environmental Excise Taxes, 1990

**Table 2.--Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, 1990--
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.....	88 ¹	N/A	N/A	110,318
Acetone.....	*	N/A	N/A	*
Acrylic and methacrylic acid resins.....	4	N/A	N/A	5,321
Acrylonitrile.....	*	N/A	N/A	*
Ammonium nitrate.....	*	N/A	N/A	*
Carbon tetrachloride.....	*	N/A	N/A	*
Chloroform.....	*	N/A	N/A	*
Chromic acid.....	*	N/A	N/A	*
Cumene.....	*	N/A	N/A	*
Cyclohexane.....	*	N/A	N/A	*
Ethyl alcohol for nonbeverage use.....	*	N/A	N/A	*
Ethyl methyl ketone.....	*	N/A	N/A	*
Ethylbenzene.....	*	N/A	N/A	*
Ethylene dichloride.....	*	N/A	N/A	*
Ethylene glycol.....	4	N/A	N/A	60,127
Ethylene oxide.....	*	N/A	N/A	*
Ferrocchrome ov 3 pct. carbon.....	*	N/A	N/A	*
Ferrocchromium 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	50,456
Linear alpha olefins.....	*	N/A	N/A	*
Maleic anhydride.....	3	N/A	N/A	1,562
Melamine.....	--	N/A	N/A	--
Methanol.....	8	N/A	N/A	127,686
Methylene chloride.....	4	N/A	N/A	3,206
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	1,992
Phthalic anhydride.....	*	N/A	N/A	*
Polyalphaolefins.....	--	N/A	N/A	--
Polybutadiene.....	3	N/A	N/A	36,299
Polyethylene resins.....	20	N/A	N/A	73,224
Polyethylene terephthalate pellets.....	--	N/A	N/A	--
Polypropylene.....	*	N/A	N/A	*
Polypropylene resins.....	*	N/A	N/A	*
Polystyrene homopolymer resins.....	*	N/A	N/A	*
Polystyrene resins and copolymers.....	3	N/A	N/A	9,996
Polyvinylchloride resins.....	15	N/A	N/A	4,259
Propylene glycol.....	*	N/A	N/A	*
Propylene oxide.....	*	N/A	N/A	*
Styrene.....	5	N/A	N/A	166,120
Styrene-butadiene (latex).....	*	N/A	N/A	*
Styrene-butadiene (nspf).....	*	N/A	N/A	*
Synthetic rubber.....	12	N/A	N/A	33,923
Unwrought nickel.....	--	N/A	N/A	--
Urea.....	5	N/A	N/A	34,202
Vinyl chloride.....	*	N/A	N/A	*
Vinyl resins.....	*	N/A	N/A	*
Vinyl resins (nspf).....	3	N/A	N/A	35,815
Wrought nickel rods and wire.....	--	N/A	N/A	--
Other chemical substances.....	25	N/A	N/A	72,960

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

n.a. - Not available.

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.