



Biomass Producer or Collector Tax Credit
Rule Advisory Committee

New Proposed Changes:

Background Information:

- Initial revenue impact estimates from 2007:
 - 07-09 biennium: \$3.44m
 - 09-11 biennium: \$7.04m
 - Revenue impact estimate from 2009 increased this estimate by \$0.5m each year.
- Preliminary information on the amount of tax credits that have been claimed:
 - In 2007 - \$2.5m claimed
 - In 2008 - \$6.8m claimed
 - 2009 is unavailable

The Department proposes to administer the program within the revenue impact estimates provided to the state Legislature.

- For calendar year 2010, the Department will certify no more than \$5,000,000.
 - The Department may certify up to \$1,500,000 in tax credits for the following biomass feed stocks in calendar year 2010.
 - Oil seed crops,
 - Grain crops, including but not limited to wheat, barley, and triticale,
 - Virgin oil or alcohol,
 - Used cooking oil or waste grease,
 - Wastewater biosolids,
 - Grass, wheat, straw or other vegetative biomass from agricultural crops,
 - Yard debris and municipally generated food waste, and
 - Animal Manure or rendering offal.
 - The Department may certify up to \$3,500,000 in tax credits for the following biomass feed stocks in calendar year 2010.
 - Woody biomass collected from nursery, orchard, agriculture, forest or rangeland property in Oregon, including but not limited to, prunings, thinning, plantation rotations, log landing or slash resulting from harvest or forest health stewardship.