

For review and discussion purposes only

12-08-09



Biomass Producer or Collector Tax Credit
Rule Advisory Committee

Concept Discussion **Who is entitled to the credit?**

- Agricultural producers or biomass collectors.
- An agricultural producer is an individual or entity that grows or otherwise produces biomass in Oregon. Examples include canola or soybean farmers selling the seed for production into biodiesel, dairy farmers sending manure into an anaerobic digester, and producers of grain crops used to produce energy.
- A biomass collector is an individual or entity that has legal rights to and is responsible for biomass collection in Oregon. Examples include logging contractors removing biomass from a forest stand, companies with employees that collect biomass from the forest, and landowners that harvest from their own land and deliver to a biofuel producer.
- Agricultural producers or biomass collectors must have legal right to the biomass to claim the credit.
- Only taxpayers are eligible for this tax credit. Non-profit organizations and governmental entities are not eligible.
- Individuals or entities that collect federal incentives such as Biomass Crop Assistance Program payments are not eligible for this tax credit.