

Environmental Excise Taxes, 1989

By Susan Mahler*

Environmental excise tax liabilities (before statutory adjustments and credits) of \$848.2 million were reported by 704 businesses for 1989. After these adjustments and credits, the tax was \$834.8 million. This represents an increase of \$7.5 million over the previous year. As of December 31, 1989, environmental excise tax liabilities reported since the inception of the Superfund Amendments and Reauthorization Act of 1986 (SARA) totaled almost \$2.5 billion.

Under SARA, Congress planned to raise approximately \$6.7 billion through taxes, including \$4.1 billion from environmental excise taxes over the 5-year period beginning January 1, 1987 [1]. To meet this goal, \$1.6 billion had to be accumulated in the Fund during 1990 and 1991, the last 2 years under the Act. For the first 3 years under SARA, 61 percent of the planned \$4.1 billion was reported.

BACKGROUND

In 1980, Congress created a major Federal program to fund the cleaning up of abandoned hazardous waste disposal sites and chemical spills. The Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) provided for a 5-year clean-up program. Funds were to be accumulated through the Hazardous Substance Response Trust Fund portion of CERCLA, more commonly referred to as the Superfund [2]. Congress intended to amass \$1.4 billion through the imposition of environmental excise taxes levied on crude oil used in, or exported from, the United States; imported crude oil and petroleum products, petrochemicals and inorganic chemicals [3]. Tax rates were formulated so that the tax liabilities incurred would reflect the respective percentages at which these substances were found in hazardous waste sites [4].

At the time of CERCLA's expiration on September 30, 1985, only \$1.2 billion of the intended \$1.4 billion in

environmental excise taxes had been reported, for the period from April 1981 through September 1985. 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 extended the Superfund taxes and trust fund through December 31, 1995.)

Under SARA, Congress planned to amass \$8.5 billion for the Superfund during this 5-year period. Of this total, \$6.7 billion was to be raised through the renewal of environmental excise taxes and general tax revenues. Additional monies were to be raised from penalties for clean-up costs, punitive damages in responding to an environmental emergency involving a release of hazardous substances, interest earned on the Superfund, amounts recovered on behalf of the Superfund, and monies recovered or collected under the Clean Water Act. Expenditures of the \$8.5 billion appropriated or collected were to include but were not limited to the following: 1) costs of responding to the presence of hazardous substances on land or in the water or air; 2) payment of claims for injury to, or destruction or loss of, natural resources belonging to or controlled by the Federal or State Governments; 3) any costs incurred by the Agency for Toxic Substance and Disease Registry of the U.S. Public Health Service; and 4) certain costs relating to response, including damage assessment and maintenance of emergency response forces.

TAXES REPORTED FOR 1989

Petroleum tax (on both imported and domestic products) accounted for just over two-thirds of total environmental excise taxes reported for 1989. Tax liabilities attributable to petrochemicals, inorganic chemicals and imported chemical substances together comprised the

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remaining one-third of total environmental excise taxes. Compared to 1988, the percentage of total tax liabilities attributable to petroleum increased by 2 percent, while the percentages attributable to petrochemicals declined by 3 percent and inorganic chemicals remained unchanged (Figure A). Since 1989 was the first year that taxes were levied on imported chemical substances, no prior-year comparisons can be made.

The average tax liability reported for 1989 was \$1.2 million per taxpayer. Just over half of the businesses reporting environmental excise taxes reported liabilities on petroleum. Forty-one percent of the filers reported tax liabilities for inorganic chemicals; however, these liabilities accounted for only 6 percent of the total tax (Figure B).

Total environmental excise tax (before adjustments and credits) reported for 1989 amounted to \$848.2 million, an increase of 1 percent from the previous years' total of \$841.9 million. This increase is due to both the new tax on imported chemical substances and increases in taxes from imported petroleum products. All other categories declined. Nearly 40 percent of total environmental excise tax liability was attributable to taxes on imported crude oil and petroleum products, while only 1 percent of total tax was accredited to imported chemical substances (Figure C).

The top five companies in 1989, each reporting at least \$35 million in environmental excise tax, reported approximately \$250 million in tax before adjustments and credits (defined below). This represents nearly 30 percent of total environmental tax liabilities reported for the year. The top 15 companies, those that reported over \$14 million in tax, were responsible for more than half (\$444 million or 52 percent) of the environmental excise tax.

PETROLEUM

Environmental excise tax liability is incurred by operators of U.S. refineries that receive crude oil; persons importing petroleum products for consumption, or warehousing; or persons using or exporting crude oil on which the tax has not been paid. An excise tax of \$.082 per barrel was levied on crude oil received at U.S. refineries or exported from the United States. Petroleum products imported into the United States for consumption, or warehousing, were taxed at a rate of \$.117 per barrel. Fifty-two percent of the 704 businesses with environmental excise taxes reported a tax on petroleum (imported, domestic, or both). The average petroleum tax liability per business totaled \$1.6 million (Table 1).

Total petroleum tax liabilities of \$570.5 million were reported by 366 companies for 1989, compared to 369

companies reporting \$547.6 million in petroleum tax liabilities for 1988 (Table 2). This represents an increase of 4 percent in petroleum tax between 1988 and 1989. More than half of the petroleum tax liabilities reported were attributable to taxes on imported crude oil and petroleum products, as opposed to domestic petroleum (Figure D).

PETROCHEMICALS

More than 22 percent of the 704 companies reporting an environmental excise tax reported a tax for the use or sale of petrochemicals. Those tax liabilities accounted for almost 26 percent of the total environmental excise taxes. These percentages are close to 1988, when nearly one-fourth of all companies reported a tax on petrochemicals, accounting for 29 percent of the total environmental excise tax reported.

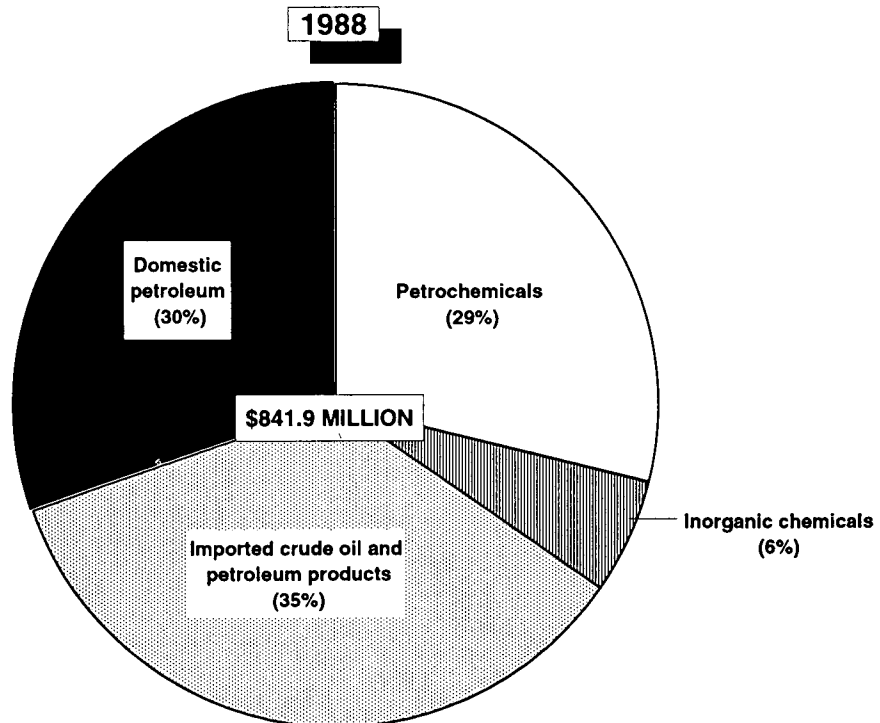
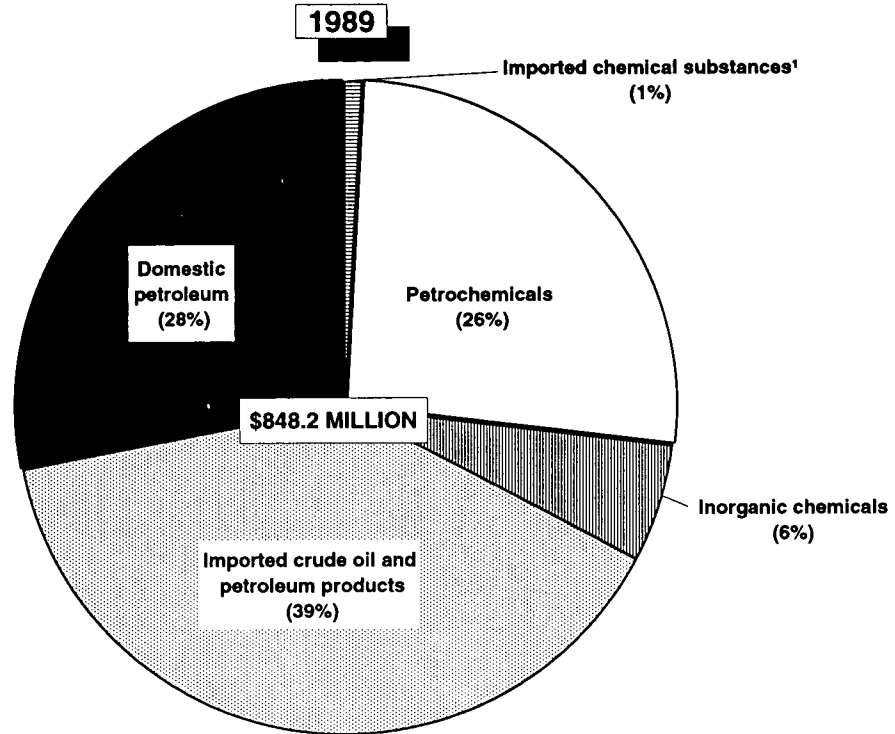
Nine of the 11 taxable petrochemicals were taxed at a rate of \$4.87 per ton. Xylene and methane were taxed at a rate of \$10.13 per ton and \$3.44 per ton, respectively. Ethylene, a major byproduct of petroleum refining and natural gas extraction, remained the leader in petrochemical tax liabilities (\$81.7 million). Less than one-fourth of the companies reporting a petrochemical tax, reported tax on ethylene; however, ethylene taxes accounted for over one-third of all petrochemical taxes. Toluene was the most frequently reported petrochemical (33 percent), but accounted for only 4 percent of the total petrochemical tax. The combined tax on benzene, ethylene, propylene and xylene amounted to nearly \$186 million, almost 85 percent of the total tax for petrochemicals. Naphthalene and butylene were the least frequently reported and represented only 2 percent of the total petrochemical tax (Figure E).

INORGANIC CHEMICALS

Tax rates on the 31 inorganic chemicals subject to an excise tax under SARA varied from \$0.22 to \$4.45 per ton. A total of \$50.3 million in tax was reported by 288 taxpayers, for an average of \$175 thousand per taxpayer. Although more than 40 percent of the businesses with an environmental excise tax reported a tax on inorganic chemicals, the total amount of tax reported was only 6 percent of the total environmental tax for the year.

Ammonia was the most frequently reported inorganic chemical for 1989, with 73 businesses accounting for \$10.9 million in taxes. Tax liabilities associated with chlorine represented more than half of all inorganic chemical taxes. Although only 40 businesses (14 percent) reported a tax on chlorine, these taxes totaled \$29 million, 58 percent of the total inorganic chemical tax. The largest

Figure A
Sources of Environmental Excise Taxes Before Adjustments and Credits,
Quarters Ended March through December, 1988 and 1989



¹ The environmental excise tax on imported chemical substances was effective on January 1, 1989.

Environmental Excise Taxes, 1989

Figure B.—Number of Businesses and Environmental Excise Taxes Before Adjustments and Credits, Quarters Ended March 1989 through December 1989

[Money amounts are in thousands of dollars]

Type of tax	Number of businesses reporting environmental excise taxes ¹	Tax before adjustments and credits	
		Total tax	Average tax
		(1)	(2)
Total environmental excise taxes.....	704	\$848,196	\$1,205
Taxes on:			
Total petroleum.....	366	570,475	1,559
Domestic petroleum products.....	138	237,063	1,718
Imported crude oil and petroleum products.....	228	333,412	1,462
Petrochemicals.....	158	219,654	1,390
Inorganic chemicals.....	288	50,312	175
Imported chemical substances.....	74	7,755	105

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

Figure C.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, for Quarters Ended March 1989 through December 1989

[Money amounts are in millions of dollars]

Quarter ended	Total	Domestic petroleum products	Imported crude oil and petroleum products	Petrochemicals	Inorganic chemicals	Imported chemical substances
	(1)	(2)	(3)	(4)	(5)	(6)
All quarters	\$848.2	\$237.1	\$333.4	\$219.7	\$50.3	\$7.8
March	218.2	60.4	87.2	57.2	12.2	1.2
June	219.1	60.1	84.7	57.9	13.4	3.1
September	212.9	57.0	86.9	53.9	13.1	2.0
December	197.9	59.6	74.6	50.7	11.6	1.5

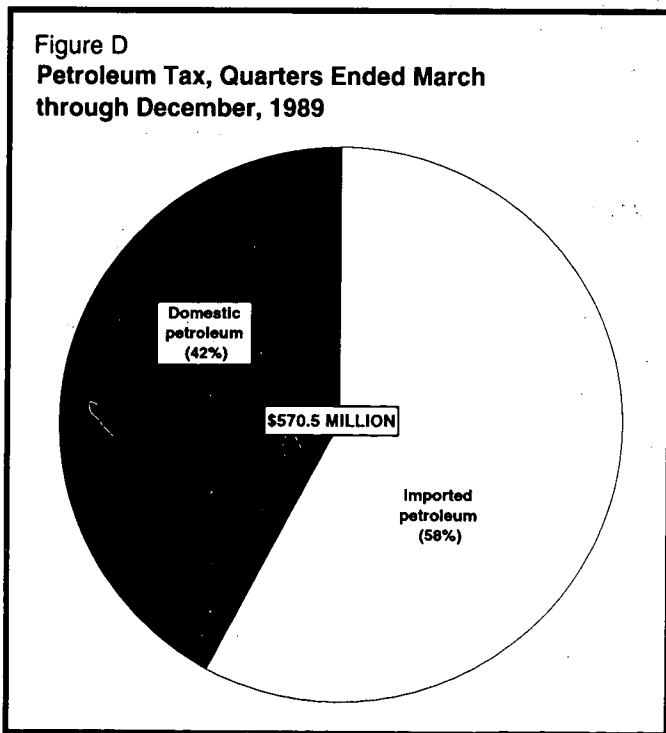
Note: Detail may not add to the total due to rounding.

average tax was also attributable to chlorine with an average tax of \$726 thousand per filer. Tax liabilities associated with ammonia accounted for the next largest average tax, \$149 thousand per taxpayer. Least frequently reported was barium sulfide, followed by stannous chloride (Figure F).

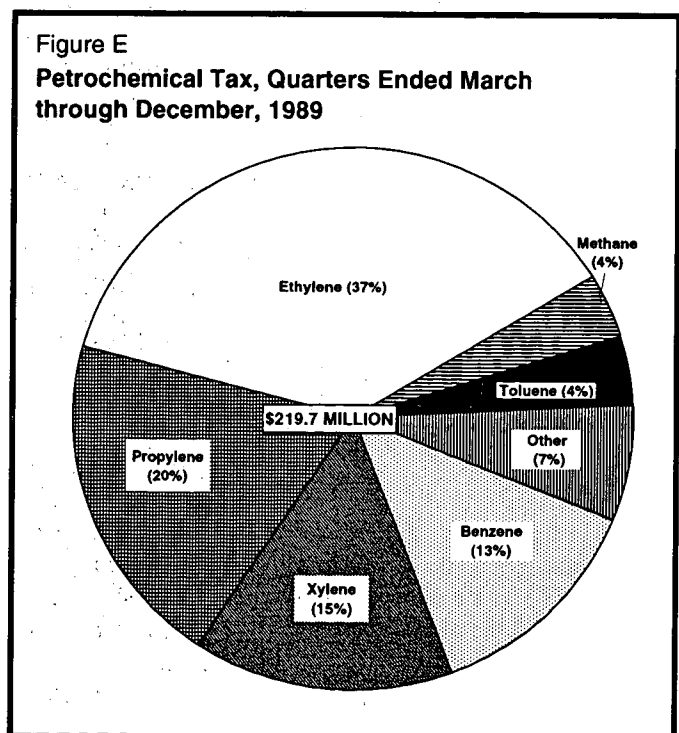
IMPORTED CHEMICAL SUBSTANCES

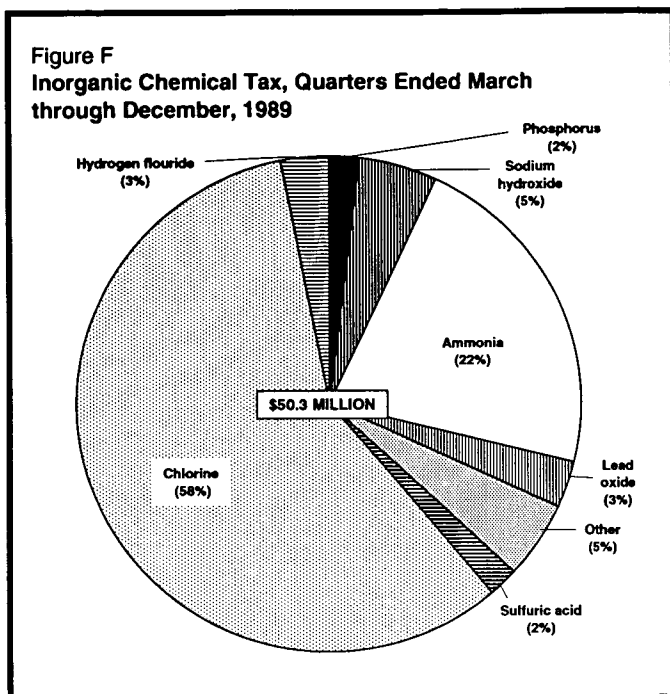
Beginning January 1, 1989, Public Law 99-499 levied an environmental excise tax on certain imported chemical substances not subject to tax on petrochemicals or inorganic chemicals. Congress planned to raise approxi-

**Figure D
Petroleum Tax, Quarters Ended March through December, 1989**



**Figure E
Petrochemical Tax, Quarters Ended March through December, 1989**



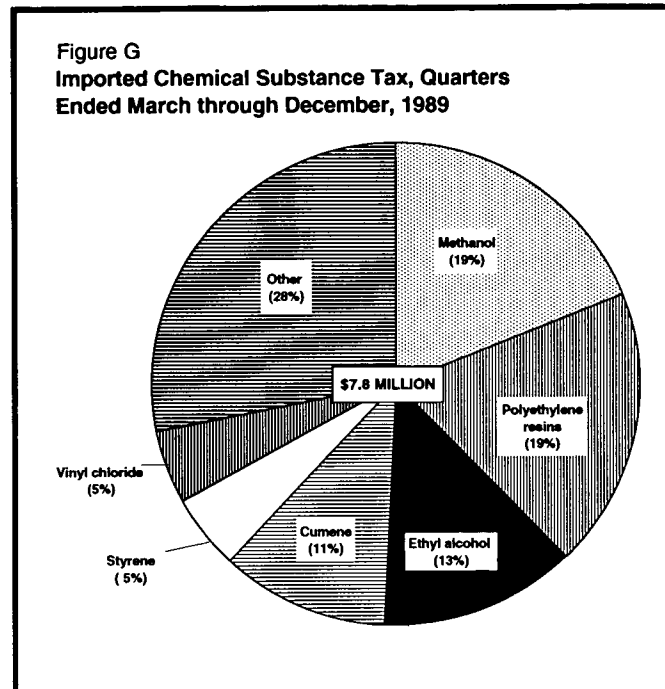


mately \$100 million from the imposition of this tax. For 1989, a total of \$7.8 million in tax on imported chemical substances was reported by 74 businesses. As a percentage of total environmental excise tax liabilities, imported chemical substances represented only 1 percent. This tax is calculated by either: 1) determining the number of tons of each taxable petrochemical or inorganic chemical used in the manufacture of one ton of the imported substance (conversion factor), or 2) by determining the percentage of taxable metal in the imported substance, or 3) by taking 5 percent of the appraised value of the substance at the time of entry into the United States. The taxpayer could use any one of these three methods.

Polyethylene resins was the most frequently reported imported substance and also accounted for the largest amount of tax, \$1.5 million. Methanol ranked second in number, reporting 19 percent of the total imported chemical substance tax (Figure G).

ADJUSTMENTS AND CREDITS

A business could adjust, i.e., reduce, its total tax by the amount computed on a chemical that was previously taxed and later used to manufacture or produce another substance subject to an environmental excise tax, or by an amount computed for a nontaxable use. A credit or refund was also allowed to the user for a tax previously paid on a chemical, 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 animal feed. Each of these was considered to be a nontaxable use. Credits or refunds could also be claimed for taxes paid on crude oil removed from a pipeline and later returned to the same pipeline. The taxpayer could reduce current tax by: 1) claiming a credit for taxes previously paid, or 2) paying the total but filing a claim for a refund of those taxes, or 3) applying the previously paid amount toward the next quarter's tax if no tax was currently due. Adjustments for 1989 totaled \$13.4 million and were reported by 34 businesses. Tax liability after adjustments was \$834.8 million. For 1988, adjustments of \$14.7 million were reported. (Adjustments are made to the total tax reported by a business; therefore, tax after adjustments is not available by type of substance.)

SUMMARY

Environmental excise tax liabilities of \$848.2 million were reported by 704 businesses for the calendar year which ended December 1989. Nearly two-thirds of the total tax was attributable to the petroleum tax. Petrochemical, inorganic chemical and imported chemical substance taxes, together, comprised the remaining one-third of the total reported environmental excise tax. The top five companies for 1989 accounted for nearly 30 percent of the total tax.

As of the end of 1989, a total of \$2.5 billion in environmental excise taxes was reported since the inception of the Superfund Amendments and

Reauthorization Act in 1987. In order to reach Congress' goal of \$4.1 billion in environmental excise taxes, \$1.6 billion remained to be accumulated in the Fund over the next 2 subsequent years, 1990 and 1991.

DATA SOURCES AND LIMITATIONS

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

For tax years beginning after December 31, 1986 and before January 1, 1996, in addition to the excise taxes previously discussed, a corporation is liable for an income tax surcharge equal to 0.12 percent of the excess over \$2 million dollars 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 the corporation income tax return in the Form 1120 series, and is not included in these statistics.

Excise tax returns are due to be filed with the Internal Revenue Service (IRS) within 1 month after the end of the quarter in which the business is liable for the tax. Data in this article reflect information reported on unaudited returns filed for tax quarters ending March 31, 1989, through December 31, 1989.

IRS also releases environmental tax statistics in a report on excise taxes [5]. These figures are taken from the Form 720, rather than the Form 6627 and show tax revenue, after adjustments, for returns 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.

The tax for a given quarter reflected in the statistics from Form 720 is the amount reported on returns processed for that quarter, regardless of when the liability was incurred. Conversely, for this article, taxes for a given quarter represent the amounts reported on the return for the quarter in which the tax liability was incurred, regardless of when the return was processed. These statistics 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. In summary, the data from Form 720 cover whatever tax was recorded during a quarter, regardless of when it was incurred. Consequently, the two data series are not directly comparable.

Since no statistical sampling was involved, 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 from returns for prior quarters for the same businesses were used as the basis for estimating data for returns unavailable for this study.

NOTES AND REFERENCES

- [1] Under SARA, approximately \$2.5 billion was also to be raised by a corporate environmental income tax and \$100 million from an excise tax on imported chemical substances.
- [2] 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; Belal, Rashida, "Environmental Taxes, 1981-1983," *Statistics of Income Bulletin*, Spring 1985, Volume 4, Number 4; Belal, Rashida, "Environmental Taxes, 1981-84," *Statistics of Income Bulletin*, Spring 1986, Volume 5, Number 4; Belal, Rashida, "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; and Mahler, Susan J., "Environmental Excise Taxes, 1988," *Statistics of Income Bulletin*, Fall 1990, Volume 10, Number 2.
- [3] In addition, an environmental excise tax on imported chemical substances was imposed effective January 1, 1989. This tax is discussed separately in this article.
- [4] U.S. Senate, Report of the Committee on Finance on S.51, Report 99-73, May 23, 1985.
- [5] U.S. Department of the Treasury, Internal Revenue Service, *Internal Revenue Report of Excise Taxes*, issued quarterly.

Table 1.—Environmental Excise Taxes, by Type of Substance, for Quarters Ended March 1989 through December 1989

Type of substance	Number of businesses reporting environmental excise taxes ¹	Number of barrels or tons (thousands)	Tax rate per barrel or ton (dollars)	Average tax per business (dollars)
	(1)	(2)	(3)	(4)
Total	704	N/A	N/A	1,204,824
		Barrels		
Petroleum, total	366	5,740,686	N/A	1,558,675
Domestic petroleum.....	138	2,891,010	0.08	1,717,847
Imported crude oil and petroleum products.....	228	2,849,676	0.12	1,462,334
		Tons		
Petrochemicals, total	158	42,386	N/A	1,390,214
Acetylene	36	155	4.87	21,012
Benzene	35	5,799	4.87	806,948
Butadiene	24	1,745	4.87	354,063
Butane	14	609	4.87	211,732
Butylene	6	749	4.87	608,201
Ethylene	34	16,781	4.87	2,403,597
Methane	34	2,577	3.44	260,734
Naphthalene	6	18	4.87	14,602
Propylene	49	8,840	4.87	878,561
Toluene	53	1,897	4.87	174,303
Xylene	49	3,216	10.13	664,914
Inorganic chemicals, total	288	32,827	N/A	174,694
Ammonia	73	4,130	2.64	149,347
Antimony	9	4	4.45	2,071
Antimony trioxide	17	25	3.75	5,546
Arsenic	5	1	4.45	173
Arsenic trioxide	8	7	3.41	2,834
Barium sulfide	*	*	2.30	*
Bromine	7	169	4.45	107,224
Cadmium	12	1	4.45	428
Chlorine	40	10,750	2.70	725,653
Chromite	7	189	1.52	41,043
Chromium	11	5	4.45	2,178
Cobalt	8	3	4.45	1,803
Cupric oxide	11	10	3.59	3,345
Cupric sulphate	14	25	1.87	3,365
Cuprous oxide	5	6	3.97	4,762
Hydrochloric acid	51	1,021	0.29	5,807
Hydrogen fluoride	12	351	4.23	123,621
Lead oxide	29	391	4.14	55,868
Mercury	5	4	4.45	3,395
Nickel	16	58	4.45	16,200
Nitric acid	26	1,385	0.24	12,787
Phosphorus	8	257	4.45	142,841
Potassium dichromate	5	1	1.69	108
Potassium hydroxide	24	320	0.22	2,937
Sodium dichromate	6	2	1.87	508
Sodium hydroxide	66	8,891	0.28	37,718
Stannic chloride	4	8	2.12	4,123
Stannous chloride	3	1	2.85	701
Sulfuric acid	72	4,773	0.26	17,236
Zinc chloride	13	18	2.22	3,149
Zinc sulfate	14	22	1.90	3,022

Footnotes at end of table.

Environmental Excise Taxes, 1989

Table 1.—Environmental Excise Taxes, by Type of Substance, for Quarters Ended March 1989 through December 1989—Continued

Type of substance	Number of businesses reporting environmental excise taxes ¹	Number of barrels or tons (thousands)	Tax rate per barrel or ton (dollars)	Average tax per business (dollars)
	(1)	(2)	(3)	(4)
Imported chemical substances, total.....	74	N/A	N/A	104,804
Acetone	•	N/A	N/A	•
Acrylic and methacrylic acid resins.....	•	N/A	N/A	•
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	3	N/A	N/A	118,291
Ethylene oxide	•	N/A	N/A	•
Ferrocene ov 3 pct. carbon.....	•	N/A	N/A	•
Ferrocromium 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	•	N/A	N/A	•
Linear alpha olefins	--	N/A	N/A	--
Maleic anhydride	--	N/A	N/A	--
Melamine	--	N/A	N/A	--
Methanol	11	N/A	N/A	132,083
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	959
Phthalic anhydride	4	N/A	N/A	13,348
Polyalphaolefins	--	N/A	N/A	--
Polybutadiene	•	N/A	N/A	•
Polyethylene resins (total)	17	N/A	N/A	86,858
Polyethylene terephthalate pellets.....	•	N/A	N/A	•
Polypropylene	3	N/A	N/A	13,986
Polypropylene resins	--	N/A	N/A	--
Polystyrene homopolymer resins.....	•	N/A	N/A	•
Polystyrene resins and copolymers.....	•	N/A	N/A	•
Polyvinylchloride resins	12	N/A	N/A	2,738
Propylene glycol	•	N/A	N/A	•
Propylene oxide	--	N/A	N/A	--
Styrene	4	N/A	N/A	106,172
Styrene-butadiene (latex)	3	N/A	N/A	8,026
Styrene-butadiene (nspf)	--	N/A	N/A	--
Synthetic rubber	10	N/A	N/A	22,760
Unwrought nickel	--	N/A	N/A	--
Urea	•	N/A	N/A	•
Vinyl chloride	•	N/A	N/A	•
Vinyl resins (nspf)	•	N/A	N/A	•
Vinyl resins	•	N/A	N/A	•
Wrought nickel rods and wire.....	--	N/A	N/A	--
Other chemical substances	11	N/A	N/A	31,783

*This figure is not shown to avoid disclosure of information for specific businesses. However the data are included in the appropriate totals.

N/A - Not applicable.

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

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

Table 2.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, Quarters Ended March 1989 through December 1989

[Money amounts are in thousands of dollars]

Type of substance	Total	1989 Quarter ended			
		March	June	September	December
	(1)	(2)	(3)	(4)	(5)
Total	848,196	218,212	219,131	212,918	197,935
Petroleum, total.....	570,475	147,626	144,732	143,951	134,166
Domestic petroleum.....	237,063	60,378	60,081	57,035	59,569
Imported crude oil and petroleum products.....	333,412	87,249	84,651	86,915	74,597
Petrochemicals, total	219,654	57,194	57,918	53,859	50,682
Acetylene	756	196	193	174	193
Benzene	28,243	6,943	7,650	7,450	6,201
Butadiene	8,498	2,288	2,039	2,152	2,018
Butane	2,964	641	745	896	683
Butylene	3,649	983	1,279	654	733
Ethylene	81,722	21,514	20,880	20,016	19,312
Methane	8,865	2,347	2,349	2,235	1,934
Naphthalene	88	24	22	21	20
Propylene	43,049	10,838	10,655	10,131	11,425
Toluene	9,238	2,269	2,698	2,146	2,125
Xylene	32,581	9,151	9,408	7,983	6,039
Inorganic chemicals, total	50,312	12,207	13,398	13,082	11,625
Ammonia	10,902	3,697	2,470	2,485	2,251
Antimony	19	6	3	8	(¹)
Antimony trioxide	94	30	26	25	14
Arsenic	1	(¹)	(¹)	(¹)	1
Arsenic trioxide	23	13	6	2	2
Barium sulfide	(¹)	(¹)	(¹)	(¹)	--
Bromine	751	188	167	179	217
Cadmium	5	1	2	2	1
Chlorine	29,026	5,801	8,034	8,047	7,144
Chromite	287	75	96	49	68
Chromium	24	9	8	4	3
Cobalt	14	4	4	5	1
Cupric oxide	37	9	14	9	5
Cupric sulphate	47	14	16	10	7
Cuprous oxide	24	8	6	5	5
Hydrochloric acid	296	75	73	64	84
Hydrogen fluoride	1,483	410	403	366	304
Lead oxide	1,620	414	442	381	383
Mercury	17	9	8	1	(¹)
Nickel	259	125	50	35	49
Nitric acid	332	92	87	78	76
Phosphorus	1,143	264	372	312	194
Potassium dichromate	(¹)	(¹)	(¹)	(¹)	(¹)
Potassium hydroxide	70	18	19	17	17
Sodium dichromate	3	1	1	1	(¹)
Sodium hydroxide	2,489	596	694	675	525
Stannic chloride	16	6	5	6	(¹)
Stannous chloride	2	1	1	1	--
Sulfuric acid	1,241	319	369	297	256
Zinc chloride	41	8	12	12	9
Zinc sulfate	42	15	9	9	10

Footnotes at end of table.

Environmental Excise Taxes, 1989

Table 2.—Environmental Excise Taxes Before Adjustments and Credits, by Type of Substance, Quarters Ended March 1989 through December 1989—Continued

[Money amounts are in thousands of dollars]

Type of substance	Total	1989 Quarter ended			
		March	June	September	December
	(1)	(2)	(3)	(4)	(5)
Imported chemical substances, total.....	7,755	1,185	3,083	2,026	1,461
Acetone	112	59	21	31	--
Acrylic and methacrylic acid resins.....	1	(¹)	1	--	--
Acrylonitrile	6	--	--	--	6
Ammonium nitrate	194	67	65	63	--
Carbon tetrachloride	161	11	117	32	--
Chloroform	10	--	9	2	--
Chromic acid	2	2	--	--	--
Cumene	872	--	642	230	--
Cyclohexane	--	--	--	--	--
Ethyl alcohol for nonbeverage use.....	1,001	286	259	265	192
Ethyl methyl ketone	12	--	--	--	12
Ethylbenzene	99	--	99	--	--
Ethylene dichloride	63	--	6	--	57
Ethylene glycol	355	83	104	95	73
Ethylene oxide	33	--	17	16	--
Ferrocchrome ov 3 pct. carbon.....	17	--	--	10	8
Ferrocromium nov 3 pct	--	--	--	--	--
Ferronickel	21	--	--	1	20
Formaldehyde	--	--	--	--	--
Hydrogen peroxide	7	1	2	3	1
Isophthalic acid	--	--	--	--	--
Isopropyl alcohol	61	17	13	22	9
Linear alpha olefins	--	--	--	--	--
Maleic anhydride	--	--	--	--	--
Melamine	--	--	--	--	--
Methanol	1,453	364	387	138	564
Methylene chloride	2	(¹)	--	(¹)	1
Nickel oxide	--	--	--	--	--
Nickel powders	--	--	--	--	--
Nickel waste and scrap	--	--	--	--	--
Phenolic resins	3	1	1	(¹)	1
Phthalic anhydride	53	14	12	11	17
Polyalphaolefins	--	--	--	--	--
Polybutadiene	41	--	--	--	41
Polyethylene resins (total)	1,477	205	477	472	322
Polyethylene terephthalate pellets.....	99	1	41	25	32
Polypropylene	42	2	37	--	4
Polypropylene resins	--	--	--	--	--
Polystyrene homopolymer resins.....	15	(¹)	13	2	--
Polystyrene resins and copolymers.....	30	--	11	18	1
Polyvinylchloride resins	33	5	11	9	8
Propylene glycol	(¹)	--	(¹)	--	--
Propylene oxide	--	--	--	--	--
Styrene	425	--	322	103	--
Styrene-butadiene (latex)	24	--	18	6	(¹)
Styrene-butadiene (nspf)	--	--	--	--	--
Synthetic rubber	228	27	52	103	46
Unwrought nickel	--	--	--	--	--
Urea	(¹)	--	(¹)	(¹)	(¹)
Vinyl chloride	419	--	288	130	--
Vinyl resins (nspf)	16	10	--	5	1
Vinyl resins	18	(¹)	18	--	--
Wrought nickel rods and wire.....	--	--	--	--	--
Other chemical substances	350	31	40	233	46

¹ Less than \$500. However, the data are included in the totals.

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