UNITED STATES: SOURCES

Policies or transfers

- Alaska Department of Revenue (2014), *Alaska Indirect Expenditure Report*, Tax Division, State of Alaska, Available at: www.tax.alaska.gov/programs/documentviewer/viewer.aspx?1083r.
- Alaska Department of Revenue (various years), *Revenue Sources Book*, Tax Division, State of Alaska, Available at: www.tax.alaska.gov/programs/sourcebook/index.aspx.
- Alaska Energy Authority (various years), *Statistical Report of the Power Cost Equalization Program*, Available at: www.akenergyauthority.org/programspce.html.
- Alaska OMB (various years), *Budget Reports*, Office of Management and Budget, Office of the Governor of the State of Alaska, Available at: omb.alaska.gov/html/budget-report/fy-2013-budget.html.
- Bureau of Land Management (2016), *Rule on Waste Prevention, Production Subject to Royalties, and Resource Conservation*, available at: https://www.regulations.gov/document?D=BLM-2016-0001-9126
- Bureau of Land Management (2017), Extension of the Category 5 Royalty Rate Reduction Qualification for Oklahoma Federal Coal Within a Designated Area of Nine Oklahoma Counties (OKNM 96155), available at: https://www.govinfo.gov/content/pkg/FR-2017-06-29/pdf/2017-13630.pdf
- C2ER (2015), State Business Incentives Database (database), Council for Community and Economic Research, Available at: www.stateincentives.org (accessed 18 March 2015).
- California Department of Finance (various years), *Tax Expenditure Report*, Economic and Financial Research, State of California, Available at: www.dof.ca.gov/research/economic-financial/#anchorTaxExpenditureReports
- Colorado Department of Natural Resources (2009), *Department Description: FY2010-11 Budget Request*, November 2009.
- Colorado Department of Revenue (various years), *Colorado Sales Tax Exemption Study*, State of Colorado, Available at: www.colorado.gov/pacific/revenue/colorado-tax-exemption-study.
- Colorado Department of Revenue (2014) correspondence.
- Colorado Department of Revenue (various years), *Colorado Tax Profile and Expenditure Reports*, available at: https://www.colorado.gov/pacific/revenue/colorado-tax-profile-and-expenditure-reports
- Colorado General Assembly (2014), *Severance Tax Research Project*, State of Colorado, Available at: https://www.leg.state.co.us/CLICS/CLICS2014A/commsumm.nsf/b4a3962433b52fa787256e5f00670a71/6/e505a47c1f2abad87257cc3004f788e/\$FILE/140423%20AttachC.pdf.

- Colorado Revised Statutes, Colorado Legal Resources, Provided by LexisNexis (database), Available at: www.lexisnexis.com/hottopics/colorado/ (accessed 16 March 2015).
- Commonwealth of Kentucky (various years), *Tax Expenditure Analysis*, Office of State Budget Director, Available at: www.osbd.ky.gov/publications/specialreports.htm.
- Commonwealth of Pennsylvania (various years), *Governor's Executive Budget*, Pennsylvania Office of the Budget, Available at: www.portal.state.pa.us/portal/server.pt/community/past-budgets/4571.
- Congressional Budget Office (2013), Estimates of the Budgetary Effects of S. 953, the Student Loan Affordability Act, available at: http://www.cbo.gov/sites/default/files/cbofiles/attachments/s953.pdf
- CRS (2012), *Tax Expenditures Compendium of Background Material on Individual Provisions*, Prepared for the use of the Committee on the Budget by the Congressional Research Service, United States Senate, March 2013, Washington D.C., Available at: www.budget.senate.gov/democratic/public/index.cfm/2013/3/tax-expenditures.
- DOE (2015), Savings and Rebates (database), US Department of Energy, Available at: energy.gov/ (accessed 19 March 2015).
- Department of Health and Social Services (2016), *Grant Book*, State of Alaska, available at: http://dhss.alaska.gov.
- EIA (1999), Federal Financial Interventions and Subsidies in Energy Markets 1999: Primary Energy, U.S. Energy Information Administration, U.S. Department of Energy, U.S. Government, Available at: www.eia.gov/oiaf/servicerpt/subsidy/pdf/sroiaf(99)03.pdf.
- EIA (2008), Federal Financial Interventions and Subsidies in Energy Markets 2007, U.S. Energy Information Administration, U.S. Department of Energy, U.S. Government, Available at: www.eia.doe.gov/oiaf/servicerpt/subsidy2/index.html.
- Goldsmith, Scott (2014), *Alaska's Oil Production Tax: Comparing the Old and the New*, Institute of Social and Economic Research, Web Note No. 17, May 2014, Available at:

 http://iser.uaa.alaska.edu/Publications/webnote/2014_05_01_WebNote17WhereDidthe2BillionGo.pdf.
- IOGCC (2007), Investments in Energy Security: state incentives to maximize oil and gas recovery, Interstate Oil and Gas Compact Commission, Oklahoma City, Available at: iogcc.myshopify.com/products/investments-in-energy-security-state-incentives-to-maximize-oil-and-gas-recovery-2007.
- IRS (2013), *Notice 2013-50: 2013 Section 43 Inflation Adjustment*, Internal Revenue Bulletin: 2013-32, Internal Revenue Service, U.S. Government, 5 August 2013, Washington D.C, Available: www.irs.gov/irb/2013-32 IRB/ar08.html.
- JCT (various years), *Estimates of Federal Tax Expenditures*, Joint Committee on Taxation, Congress of the United States, Available at: www.jct.gov/publications.html?func=select&id=5.
- JCT (various years), *List of Expiring Federal Tax Provisions*, Joint Committee on Taxation, Congress of the United States, Available at: www.jct.gov/publications.html?func=select&id=10.
- Kaiser, Mark J. and Allan G. Pulsipher (2003), "LIHEAP reconsidered", *Energy Policy*, Vol. 31, No. 14, Elsevier, Amsterdam, pp. 1441-1458.

- Kentucky Community and Technical College System, *Kentucky Coal Academy*, Available at: coalacademy.kctcs.edu.
- Kentucky Office of State Budget Director (various years), *Budget of the Commonwealth*, Commonwealth of Kentucky, Available at: www.osbd.ky.gov/publications/buddocs.htm.
- Koplow, Douglas and Aaron Martin (1998), Fueling Global Warming: Federal Subsidies to Oil in the United States, Washington DC: Greenpeace by Industrial Economics, Inc.
- Louisiana Department of Revenue (various years), *Tax Exemption Budget*, Available at: revenue.louisiana.gov/publications/TEB(2013).pdf.
- LIHEAP Clearinghouse (various years), *Low-Income Energy Programs Funding History 1977-2014*, Available at: www.liheap.ncat.org/Funding/energyprogs_hist.htm.
- North Dakota Industrial Commission (2013), *Lignite Research Program: 2013-2015 Budget*, Available at: www.nd.gov/ndic/lrc/lrcinfo/lrc-financials.pdf.
- North Dakota Legislative Council (2013), 2013-15 Oil and Gas Tax Revenue Allocation Flowchart, Available at: www.legis.nd.gov/files/resource/15.9055.01000.pdf?20140821052221.
- North Dakota Office of State Tax Commissioner [a], 2013 Legislative Changes to Gross Production Tax and Oil Extraction Tax, Available at: www.nd.gov/tax/oilgas/pubs/legislativechangenotice.pdf?20140702110321.
- North Dakota Office of State Tax Commissioner [b] (2014) personal communication [August 2014].
- North Dakota Office of State Tax Commissioner [c] (2012), *State and Local Taxes: An Overview and Comparative Guide 2012*, Available at: www.nd.gov/tax/genpubs/2012-redbook.pdf?20140703035925.
- North Dakota Office of State Tax Commissioner [d] (2013), *North Dakota Taxation: An Overview of Major State and Local Taxes in North Dakota*, Available at: www.nd.gov/tax/genpubs/nd-tax-overview.pdf?20140703035914.
- Department of Trust Lands (various years), *Accounting and Investments*, North Dakota State Government, available at: https://land.nd.gov/AccountingAndInvestments
- Office of Management and Budget (2013), *State Budget*, North Dakota State Government, available at: https://www.nd.gov/omb/agency/financial/state-budget
- Office of Surface Mining Reclamation and Enforcement (various years), *Grants Resources*, U.S. Department of the Interior, available at: https://www.osmre.gov/resources/grants.shtm
- OECD (2015), OECD Companion to the Inventory of Support Measures for Fossil Fuels 2015, OECD Publishing, Paris.
- Oklahoma Policy Institute (2011), *Oklahoma's Gross Production Taxes and Exemptions*, Available at okpolicy.org/files/GPT2011.pdf
- Oklahoma Tax Commission (various years), *Tax Expenditure Report*, Oklahoma Tax Policy Division, Available at: https://www.ok.gov/tax/Forms_&_Publications/Publications/Tax_Expenditure/.

- OMB (various years), *Analytical Perspectives Budget of the United States Government*, Office of Management and Budget, Executive Office of the President of the United States, U.S. Government, Available at: www.gpoaccess.gov/usbudget/browse.html.
- State of Alaska (2015), *AGIA Fund Disbursement Report*, Report for the State legislature prepared jointly by the Department of Revenue and the Department of Natural Resources, Available at: dor.alaska.gov/Portals/5/January%202015%20AGIA%20Disbursement%20Report%20to%20Legislature%20-%20FINAL%20complete.pdf.
- State of Louisiana (various years). *State Budget*, Division of Administration, Office of Planinng and Budget, Available at: www.doa.louisiana.gov/OPB/state-budget.htm.
- State of Oklahoma (various years). *Executive Budget Historical Data*, Oklahoma Office of State Finance, Available at: www.ok.gov/OSF/documents/bud13.pdf.
- Texas Comptroller of Public Accounts (2008), *The Energy Report*, Research and Analysis Division, May 2008, Available at: www.window.state.tx.us/specialrpt/energy/.
- Texas Comptroller of Public Accounts (2011), *Biennial Revenue Estimate 2012-2013*, Window on State Government, Financial Reports, Available at: www.window.state.tx.us/taxbud/bre2012/.
- Texas Comptroller of Public Accounts (2013), Biennial Revenue Estimate 2014-2015, Window on State Government, Financial Reports, Available at:

 <u>www.texastransparency.org/State_Finance/Budget_Finance/Reports/Biennial_Revenue_Estimate/bre2014/BRE_2014-15.pdf.</u>
- Texas Comptroller of Public Accounts (various years), Tax Exemptions and Tax Incidence, Window on State Government, Financial Reports, Available at:

 <u>www.texastransparency.org/State_Finance/Budget_Finance/Reports/Tax_Exemptions_and_Incidenc_e/</u>.
- Texas Comptroller of Public Accounts (various years), *Annual Financial Reports*, Window on State Government, Financial Reports, Available at:

 https://comptroller.texas.gov/transparency/reports/annual-financial/
- University of Wyoming, *Project Awards*, School of Energy Resources, Available at: www.uwyo.edu/ser/research/advanced-conversion-research/awards/ (accessed on 14 August 2012).
- U.S. Census Bureau (2002), 2002 Economic Census (database), U.S. Department of Commerce, U.S. Government, Available at: www.census.gov/econ/census02/index.html (accessed 16 March 2015).
- U.S. Census Bureau (2007), 2007 Economic Census (database), U.S. Department of Commerce, U.S. Government, Available at: www.census.gov/econ/census/ (accessed 16 March 2015).
- U.S. Dep. of Energy (2014), *Strategic Petroleum Reserve Annual Report for Calendar Year 2012*, Office of Petroleum Reserves, U.S. Government, Available at: energy.gov/fe/downloads/spr-annual-reports-congress.
- U.S. Dep. of Energy (various years), *DOE's Fossil Energy Budget*, U.S. Government, Available at: energy.gov/fe/about-us/our-budget.

- U.S. Dep. of Energy (various years), *Budget*, U.S. Government, Available at: https://www.energy.gov/cfo/listings/budget-justification-supporting-documents.
- U.S. Dep. of Health and Human Services (various years), *LIHEAP Report to Congress*, Office of Community Services, Administration for Children and Families, U.S. Government, Washington D.C, Available at: https://www.acf.hhs.gov/ocs/resource/liheap-reports-to-congress.
- U.S. Department of the Treasury (various years), *Tax Expenditures*, United States Government, available at: https://www.treasury.gov/resource-center/tax-policy/Pages/Tax-Expenditures.aspx
- West Virginia State Tax Department (various years), West Virginia Tax Expenditure Study: Special Business Tax, Business Registration Tax, Excise Tax, and Property Tax Expenditures, State of West Virginia, Available at: www.state.wv.us/taxrev/publications/TaxExpenditureStudy.2015.01.pdf.
- Wyoming Department of Revenue, Frequently Asked Questions: Property Tax, State of Wyoming,, Available at: revenue.state.wy.us/PortalVBVS/DesktopDefault.aspx?tabindex=4&tabid=11 (accessed on 13 August 2012).
- Wyoming State Government (various years), *Individual Agency Budgets: Requests and Recommendations*, Budget Division, Available at: http://ai.wyo.gov/budget-division/budget-fiscal-years/2015-2016-budget.
- Wyoming Statutes Annotated, Wyoming Legal Resources, Provided by LexisNexis (database), Available at: www.lexisnexis.com/hottopics/wystatutes/ (accessed 16 March 2015).

Energy statistics

- EIA [a], *State Energy Data System (SEDS)*, U.S. Energy Information Administration, U.S. Department of Energy, U.S. Government (database), available at: www.eia.gov/state/seds/ (accessed 16 March 2015).
- EIA [b], Fuel Oil and Kerosene Sales, 2013 Edition, U.S. Energy Information Administration, U.S. Department of Energy, U.S. Government, Washington D.C, available at: www.eia.gov/petroleum/fueloilkerosene.
- FHA (various years), *Monthly Motor Fuel Reported by States*, Motor Fuel & Highway Trust Fund, Federal Highway Administration, U.S. Department of Transportation, U.S. Government, available at: www.fhwa.dot.gov/policyinformation/motorfuelhwy_trustfund.cfm.
- IEA (2019), World Energy Balances, IEA, Paris. DOI: https://doi.org/10.1787/3a876031-en
- IEA short term Energy Outlook Data Browser https://www.eia.gov/outlooks/steo/data/browser/#/?v=9
- IEA (2018), Refinery Capacity Report
- IPAA (various years), *Oil & Natural Gas Production in Your State*, Reports & Statistics: Economic Reports & Industry Statistics, Independent Petroleum Association of America, Washington, D.C.
- Railroad Commission of Texas (various years), *Historical Production Data*, available at: www.rrc.state.tx.us/oil-gas/research-and-statistics/production-data/historical-production-data/.