

Attention: Senate Finance Committee:

I am writing today to request that you please reconsider the recommendation included in a staff draft document that would eliminate black liquor from qualifying for the alternative fuel mixture tax credit. As it currently stands, the tax credit offers significant benefits to the lumber industry for using black liquor as an alternative fuel source. The proposed legislation could mean serious consequences for an already struggling paper industry.

Why would the tax credit not be allowed since black liquor is not considered a hazardous waste under RCRA and has helped to green the environment by being used in the alternative fuels mixtures as a viable product? This is utilization of a commodity that could be otherwise considered a waste.

I don't have to remind the members of the committee about the federal government's policies regarding greening of the environment via waste minimization and reuse and recycling of viable materials. The tax credit will go a long way toward providing the necessary incentives to continue these practices.

Once again, I'm requesting that the staff recommendation be revised from the draft document and that the tax credit incentive be allowed to continue.

Respectfully submitted,

Edward J. Biskup