



1 not claim any deduction or credit under the Internal  
2 Revenue Code of 1986 with respect to any amount  
3 paid or incurred in connection with such discharge  
4 of oil unless—

5 (A) the person has, for the year for which  
6 such deduction or credit would be claimed, met  
7 all of its obligations under such Act to provide  
8 compensation for covered removal costs and  
9 damages, and

10 (B) during the 5-year period ending on the  
11 first date of such discharge, the person, in con-  
12 nection with activities in the oil industry (in-  
13 cluding exploration, development, production,  
14 transportation by pipeline, and refining)—

15 (i) was not found to have committed  
16 willful or repeated violations under the Oc-  
17 cupational Safety and Health Act of 1970  
18 (29 U.S.C. 651 et seq.) (including State  
19 plans approved under section 18(e) of such  
20 Act (29 U.S.C. 667(c))) at a rate that is  
21 higher than five times the rate determined  
22 by the Secretary, in consultation with the  
23 Secretary of the Interior, to be the oil in-  
24 dustry average for such violations for such  
25 period,

1 (ii) was not convicted of a criminal  
2 violation for death or serious bodily injury,  
3 (iii) was not assessed, did not enter  
4 into an agreement to pay, and was not oth-  
5 erwise required to pay, civil penalties and  
6 criminal fines for violations the person was  
7 found to have committed under the Fed-  
8 eral Water Pollution Control Act (33  
9 U.S.C. 1251 et seq.) (including State pro-  
10 grams approved under sections 402 and  
11 404 of such Act (33 U.S.C. 1342 and  
12 1344)) in a total amount that is equal to  
13 more than \$10,000,000, and  
14 (iv) was not assessed, did not enter  
15 into an agreement to pay, and was not oth-  
16 erwise required to pay, civil penalties and  
17 criminal fines for violations the person was  
18 found to have committed under the Clean  
19 Air Act (42 U.S.C. 7401 et seq.) (includ-  
20 ing State plans approved under section  
21 110 of such Act (42 U.S.C. 7410)) in a  
22 total amount that is equal to more than  
23 \$10,000,000.

24 (2) RELATED PERSON.—For purposes of para-  
25 graph (1), any person who is a member of the same

1 expanded affiliated group (as defined in section  
2 1471(e)(2) of such Code) shall be treated as a per-  
3 son described in paragraph (1).

