

Federal	<p>Prior to Dec. 31, 2011, Brownfield cleanup costs were deductible as taxes at the federal level. The deduction occurred in the year that the expenses were incurred, and not capitalized and spread over time. Taxpayers who cause contamination and remediate a property were only eligible to expense the costs if they are changing the use of the property. 2002's Small Business Liability and Brownfields Revitalization Act https://www.epa.gov/brownfields/summary-small-business-liability-relief-and-brownfields-revitalization-act amended section 128(a) CERCLA to provide funds to assess and clean up brownfields. The funds are granted to state and local governmental and tribal entities. (Possibly also nonprofits) It also added mine-scarred lands to list of the types of eligible properties.</p> <p>https://www.epa.gov/sites/production/files/2015-10/documents/fy16_faqs.pdf</p>														
Alabama	No tax incentives, State Cleanup Subgrant, Targeted Brownfields Assessment, and Brownfields Revolving Loan Fund														
Alaska	No tax incentives. State assistance with environmental assessment, cleanup, and area job training. DEC Brownfield Assessment and Cleanup Service funds available on a limited basis for sites with "solid reuse or redevelopment plans and strong community support."														
Arizona	No tax incentives. Brownfields Assistance Program that provides financial and technical assistance for Phase I and II site assessments or cleanup.														
Arkansas	No tax incentives. Targeted Brownfield Assessments granted from EPA funds.														
California	Targeted site investigation program with a competitive application process. EPA brownfields grants. Revolving loan fund program (2% to 4.5% interest) and a 10% "Owner equity participation match" for cleanup only (assessment must be complete to qualify) No income tax credits.														
Colorado	<p>Available for properties that qualify for the Voluntary Cleanup Program. Voluntary Cleanup Plan required. Environmental remediation costs 40% credit for the first \$750,000, 30% for the amount between \$750,000 and \$1,500,000, up to a max of \$525,000. First come, first served, total credits limited to \$3 million a year. Credit certified after receiving a "no action determination" from the VCUP program.</p> <p>https://www.colorado.gov/pacific/cdphe/brownfields-state-incentives</p>														
Connecticut	Municipal grant program for brownfield redevelopment projects with a significant economic impact. Targeted brownfield development loan program. Dry cleaning establishment remediation fund.														
Delaware															
Florida		<table border="1"> <thead> <tr> <th colspan="5">Tax Credit Type</th> </tr> </thead> <tbody> <tr> <td>Site Rehabilitation</td> <td>Site Rehabilitation Completion Order (NFA) Bonus</td> <td>Affordable Housing Bonus</td> <td>Health Care Bonus</td> <td>Solid Waste</td> </tr> </tbody> </table>				Tax Credit Type					Site Rehabilitation	Site Rehabilitation Completion Order (NFA) Bonus	Affordable Housing Bonus	Health Care Bonus	Solid Waste
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	Application Frequency	Annually	Once	Once	Once	Once
	Maximum Credit for Costs Incurred and Paid after 12/31/2007	50%; \$500,000	25%; \$500,000	25%; \$500,000	25%; \$500,000	50%; \$500,000
	http://www.dep.state.fl.us/waste/categories/vctc/ Overall limit of \$5 million per year					
Georgia	New buyers are eligible for a freeze on the assessed value of their property for property taxes. The freeze can last up to 10 years or when the costs of cleanup (or mere assessment if it is clean already) are recovered.					
Hawaii	EPA sourced grants and technical assistance to landowners to assess and clean up brownfield sites. No tax credits.					
Idaho	EPA sourced grants and technical assistance to landowners to assess and clean up brownfield sites. No tax credits.					
Illinois	Environmental remediation tax credit of 25% of eligible cleanup costs in excess of \$100,000 outside of enterprise zones. Tax credit of 25% of eligible cleanup costs in Enterprise zones. Maximum annual credit of \$40,000 per site with a total credit of \$150,000 per site. Expired in 2001. http://www.epa.illinois.gov/topics/cleanup-programs/brownfields/financial-help/funding-chart/index					
Indiana	Petition process for the reduction or waiver of local taxes for owners of brownfields. Requirement that they must not have owned the land or had an ownership interest when the contamination happened. Revolving Loan Funding to clean up brownfields, available to private or governmental entities, funds from the EPA with some state matching. http://www.in.gov/ifa/brownfields/files/taxreductionwaiverfactsheet_Feb_2015(2).pdf http://www.in.gov/ifa/brownfields/2366.htm#taxincentives					
Iowa	Tax credit of 24% for qualifying costs of a Brownfield Project and up to 12% of the costs of a Grayfield Project http://www.iowaeconomicdevelopment.com/userdocs/documents/ieda/261.65.pdf The tax credit cap was \$10 million in FY 2014. https://tax.iowa.gov/sites/files/idr/Redevelopment%20Tax%20Credit%20Evaluation%20Study.pdf					
Kansas	No tax credits.					
Kentucky	Up to \$150,000 of income tax credits to be taken in 25% increments and carried forward for 10 successive years if not used. 100% of cleanup expenditures. \$0 revenue impact from 2014-2016.					

Louisiana	<p>15% of environmental investigation costs and 50% of environmental remediation costs for participants in the Louisiana Voluntary Remediation Program. The tax credit is transferable to other non-responsible persons. Construction costs are not eligible except for structures that are used as part of the remedy. Revenue Impact of \$600,376 in 2011.</p> <p>https://www.lla.state.la.us/PublicReports.nsf/54DC39936371BC2386257B3400666D2D/\$FILE/00030ED1.pdf</p>
Maine	No tax credits.
Maryland	Property tax credit. No income tax credits.
Massachusetts	<p>Credit of up to 50% of net response and removal costs incurred to rehabilitate contaminated property. after a cleanup is completed, and 25% for a cleanup that uses an Activity and Use Limitation (such as limiting the remediated property to industrial or commercial use.) The cleanup must be in an economically distressed area. The party taking the credit must be an eligible person (Defined as someone who would not have liability for a cleanup. This is either a new purchaser or someone who took all reasonable precautions to prevent contamination)</p> <p>The Brownfields Credit was set to expire on August 5, 2013, but was extended for five additional years.</p> <p>The taxpayer must “commence and diligently pursue” the relevant environmental response action(s) on or before Aug. 5, 2018. The response and removal costs must be incurred prior to January 1, 2019.</p> <p>The credits became transferrable in 2006.</p> <p>Revenue Impacts:</p> <p>\$26.5 to \$48 million per year, 25% with A.U.L. and 50% otherwise.</p> <p>http://www.mass.gov/dor/docs/dor/stats/tax-expenditure-commission-materials/selected-dor-reports/brownfields-tax-credit-program-letter-fy2014.pdf</p> <p>Economic Development Incentives, Inc. Consultants to help businesses receive and maximize brownfields credits.</p> <p>http://www.mabrownfieldstaxcredit.com/</p> <p>Study on Economic Impacts of Brownfields:</p> <p>http://redevelopmenteconomics.com/yahoo_site_admin/assets/docs/Mass_BTC_impact_sum_newsletter.35290511.pdf</p>
Michigan	Sunset in favor of broader development programs.
Minnesota	No tax credits.
Mississippi	Tax credit of 25% of the costs of assessment, investigation, remediation, monitoring and related activities. There is a cap of \$40,000 per year of the nonrefundable tax credit and \$150,000 over the life of the project. Unused credits may be carried forward into the future.

	<p>http://www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_taxcredit/\$File/taxcredit.pdf?OpenElement Brownfields Credit Revenue Impact, FY 2013: \$0.</p>
Missouri	<p>https://www.ded.mo.gov/pdfs/Brownfield.pdf The Department of Economic Development (DED) may issue tax credits of up to 100% of the cost of remediating the project’s property. DED will issue 75% of the credits upfront, with receipts of costs, and 25% when the site is issued a clean letter by DNR. DED may issue tax credits for up to 100% of the cost of non remediation demolition if the demolition is part of a city or county and state approved redevelopment plan. Additionally, there are jobs and investment tax benefits available for businesses that locate at a project site in the amount of \$500 to \$1,300 per year for each new job, 2% of new capital investment per year, and 50% income exemption. The benefits are only extended to entities that received a 50% or greater real property tax abatement for 10 to 25 years by the city or county. The total state costs of the project must be less than the projected state economic impact of the project, as determined by DED.</p> <p>Article on Missouri Problems: http://www.stltoday.com/news/local/govt-and-politics/auditor-missouri-needs-more-taxpayer-protection-from-brownfield-tax-credits/article_9b68bfd2-097f-57a2-a258-5cd75ab1efc8.html -Jobs not created at the levels stated on application -Single firm received benefits -No Per-Project Caps -No Sunsets</p> <p>\$168 Million Spent between 2003-2014, \$15.3 million a year.</p> <p>2011 Expenditure (Projected in 2009) \$10.08 million on Brownfield Remediation, \$6.72 million on Brownfield Job/Investment Credits http://eparc.missouri.edu/publications/tax_expend/tax_exp.htm</p> <p>Audit: http://bloximages.newyork1.vip.townnews.com/stltoday.com/content/tncms/assets/v3/editorial/d/e5/de5078e2-a6f0-54b5-9a15-88cf9e0b5a97/543fd811743d2.pdf.pdf</p> <p>Recommendations : Per Project Cap, Competitive bidding for costs, Certification of costs, Sunset, Lower Percentage of Costs (100% coverage rare among states Only Connecticut has this level)</p>
Montana	No tax credits.
Nebraska	No tax credits.

Nevada	No tax credits.
New Hampshire	No tax credits.
New Jersey	No Tax Credits
New Mexico	No Tax Credits
New York	<p>https://www.tax.ny.gov/pdf/publications/multi/pub300.pdf http://esd.ny.gov/businessprograms/Data/BrownfieldCleanup/NYSTaxCreditsFactSheet-BrownfieldCleanupProgram.pdf</p> <p>The Brownfield Redevelopment Tax Credit consists of the sum of three separate credit components involving costs related to:</p> <ol style="list-style-type: none"> 1) Site cleanup 2) Groundwater cleanup 3) Development on a brownfield site This credit requires that DEC issue a certificate of completion that acknowledges that the remedial program requirements are satisfied. <p>Also, the remediated brownfield credit for real property taxes is based on real property taxes paid for qualified sites.</p> <p>The Environmental Remediation Insurance Credit is based on premiums paid for environmental remediation insurance.</p> <p>Credit amounts are based on the level of cleanup, location of the site in an En-Zone, or location of the site in a Brownfield Opportunity Area plan. Track 4 is a designation for sites that must undergo ongoing engineering controls or site restrictions to be utilized. Track 4 sites receive less of a percentage of tax credit.</p> <p>The tangible property credits are capped at 3 times the site prep and onsite groundwater remediation costs or \$35 million for nonmanufacturing projects, and \$45 million or 6x costs for manufacturing projects. Real property tax credit for real property taxes on a qualified remediated site. The amount is determined by a formula based on the number of employees on the site. Up to \$10,000 per employee.</p> <p>Remediation Insurance Credit for premiums paid for Environmental Remediation Insurance, 50% of the cost of the premium or \$30,000, whichever is less.</p>
North Carolina	No tax credits.
North Dakota	No tax credits.
Ohio	No tax credits.
Oklahoma	No tax credits.
Oregon	http://www.oregonmetro.gov/sites/default/files/Brownfields-Coalition-Legislative-FactSheet-Jan2015.pdf
Pennsylvania	<p>\$1,000 credit per new job for >25 job or 20% increase. Remediation costs are fully deductible in the year incurred. No tax credits.</p> <p>https://www.cga.ct.gov/ps99/rpt/olr/htm/99-r-0039.htm</p>

Rhode Island	No tax credits.
South Carolina	50% of cleanup expenses paid. Not to exceed \$50,000 in a tax year, overall cap of \$100,000 which must be used within 5 years. An additional 10% of the total cleanup costs are refundable in the final year of cleanup. This is not to exceed \$50,000. http://www.slideshare.net/nexsenpruet/brownfield The amount of credits extended in 2013 was \$61,726.
South Dakota	No tax credits.
Tennessee	Franchise and excise tax credit capped at \$10 million per year for qualified development projects. The definition of qualified development projects is that they have \$25 m in capital investment. Can apply to non-prime agricultural property or 5 acres of brownfield property.
Texas	No tax credits.
Utah	No tax credits.
Vermont	No tax credits.
Virginia	No tax credits. Old reference to federal tax incentives, out of date ???
Washington	No tax credits.
West Virginia	No tax credits.
Wisconsin	Tax increment financing, no tax credits.
Wyoming	Indications of local tax incentives, but no official information available.

Smart Growth America's State Brownfields Programs/Tax Incentives List:

[EPA Document on State Tax Credits](#)

https://www.epa.gov/sites/production/files/2015-05/documents/brownfield_state_tax_incentives.pdf

[Tax Expenditure Reports](#)

<https://tax.iowa.gov/sites/files/idr/Redevelopment%20Tax%20Credit%20Evaluation%20Study.pdf>

<https://nepis.epa.gov/Exe/ZyNET.exe/P1002PSZ.txt?ZyActionD=ZyDocument&Client=EPA&Index=2006%20Thru%202010&Docs=&Query=&Time=&EndTime=&SearchMethod=1&TocRestrict=n&Toc=&TocEntry=&QField=&QFieldYear=&QFieldMonth=&QFieldDay=&UseQField=&IntQFieldOp=0&ExtQFieldOp=0&XmIQuery=&File=D%3A%5CZYFILES%5CINDEX%20DATA%5C06THRU10%5CTXT%5C00000006%5CP1002PSZ.txt&User=ANONYMOUS&Password=anonymous&SortMethod=h%7C-&MaximumDocuments=1&FuzzyDegree=0&ImageQuality=r75g8/r75g8/x150y150g16/i425&Display=hpfr&DefSeekPage=x&SearchBack=ZyActionL&Back=ZyActionS&BackDesc=Results%20page&MaximumPages=1&ZyEntry=3>

https://www.epa.gov/sites/production/files/2015-11/documents/brownfields_state_report_2014_508_12-17-14_final_web.pdf