



# State Incentives for Achieving Clean and Renewable Energy Development on Contaminated Lands

The development of clean and renewable energy on formerly used land offers many economic and environmental benefits. Combining clean and renewable energy and contaminated land cleanup incentives can allow investors and communities to create economically viable clean and renewable energy redevelopment projects. This document provides information about incentives in your state that can be leveraged for clean and renewable energy and development of contaminated land.



## Incentives for Clean and Renewable Energy

### Funding (grants, loans, bonds, etc.)

#### Florida – Florida Farm to Fuel Grants Program

[www.floridafarmtofuel.com/grant.htm](http://www.floridafarmtofuel.com/grant.htm)

Provides matching grants for demonstration, commercialization, research and development projects relating to bioenergy. As part of this program, a total of \$25 million in matching grants was made available for FY2007-2008. Individual grant amounts vary.

#### Florida – Renewable Energy Technologies Grants Program

[www.dep.state.fl.us/energy/energyact/grants.htm](http://www.dep.state.fl.us/energy/energyact/grants.htm)

Provides matching grants for demonstration, commercialization, research and development projects relating to renewable energy technologies including: solar water heat, solar space heat, solar thermal electric, solar thermal process heat, photovoltaic (PV), wind, biomass, hydroelectric, geothermal electric, geothermal heat pumps, CHP/cogeneration, hydrogen, solar pool heating, tidal energy, wave energy, and ocean thermal. As part of this program, \$12.5 million in matching grants was made available for FY 2007-08. Individual grant amounts vary.

### Tax Incentives (abatements, deductions, credits, etc.)

#### Renewable Energy Equipment Sales Tax Exemption

[www.dep.state.fl.us/energy/energyact/incentives.htm](http://www.dep.state.fl.us/energy/energyact/incentives.htm)

Offers a sales tax exemption on the sale or use of the following until June 30, 2010: solar water heat, solar space heat, PV, renewable fuel vehicles, fuel cells, solar pool heating, refueling stations, ethanol, and biodiesel.

#### Florida – Renewable Energy Production Tax Credit

[www.dep.state.fl.us/energy/energyact/incentives.htm](http://www.dep.state.fl.us/energy/energyact/incentives.htm)

Offers a renewable energy production tax credit equal to \$0.01/kWh of electricity produced by solar thermal electric, PV, wind, biomass, hydroelectric, geothermal electric, CHP/cogeneration, hydrogen, tidal energy, wave energy, and ocean thermal, sold by the taxpayer to an unrelated party during a given tax year. The total amount of tax credits that may be granted for all taxpayers under this program is \$5 million per state fiscal year. Tax credit expires on June 30, 2010. Note: a taxpayer cannot claim both this production tax credit and the Renewable Energy Technologies Investment Tax Credit.

#### Florida – Renewable Energy Technologies Investment Tax Credit

[www.dep.state.fl.us/energy/energyact/incentives.htm](http://www.dep.state.fl.us/energy/energyact/incentives.htm)

Offers a corporate tax credit to promote investment in (1) hydrogen-powered vehicles and hydrogen vehicle fueling stations; (2) commercial stationary hydrogen fuel cells; and (3) production, storage, and distribution of biodiesel and ethanol. The tax credit amount for each technology is 75% of all capital costs, operation and maintenance costs, and research and

development costs—up to \$3 million for hydrogen-powered vehicles and hydrogen vehicle fueling stations; up to \$1.5 million for commercial stationary hydrogen fuel cells, and up to \$6.5 million for production, storage, and distribution of biodiesel and ethanol. Tax credit expires on June 30, 2010.

### Net Metering

#### Florida Net Metering

[www.psc.state.fl.us](http://www.psc.state.fl.us)

Florida's investor-owned utilities offer net metering and interconnection for renewable-energy systems up to 2 MW in capacity. Qualified renewable-energy systems include solar thermal electric, solar thermal process heat, PV, wind, biomass, hydroelectric, geothermal electric, CHP/cogeneration, hydrogen, small hydroelectric, tidal energy, wave energy, and ocean thermal.

#### Quick Facts

Public Benefit Fund (PBF)	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Renewable Portfolio Standard	Yes <input type="checkbox"/>	No <input checked="" type="checkbox"/>
Net Metering	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>
Interconnection Standards	Yes <input checked="" type="checkbox"/>	No <input type="checkbox"/>

#### Electric Power Industry Generation by Primary Energy Source (EIA, 2006)

Petroleum-Fired	10.3%	Nuclear	14.0%
Natural Gas-Fired	42.9%	Hydroelectric	0.1%
Coal-Fired	29.2%	Other Renewables	2.0%
		Other	1.5%

#### Points of Contact

**Florida - Florida Farm to Fuel Grants Program**  
Tom Steckler, [FarmltoFuel@doacs.state.fl.us](mailto:FarmltoFuel@doacs.state.fl.us), (850) 488-0646

**Florida - Renewable Energy Technologies Grants Program**  
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**Florida Renewable Energy Tax Incentive Programs**  
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# Incentives for Development of Contaminated Land



## Funding (grants, loans, bonds, etc.)

### Brownfields Area Loan Guarantee Program

[www.dep.state.fl.us/waste/categories/brownfields/pages/economic\\_incentives.htm#State](http://www.dep.state.fl.us/waste/categories/brownfields/pages/economic_incentives.htm#State)

Provides state loan guarantees for primary lenders, up to 50% on all brownfield sites and up to 75% if the property is redeveloped as affordable housing.

## Tax Incentives (abatements, credits, deductions, etc.)

### Brownfields Redevelopment Bonus Refund

[www.dep.state.fl.us/waste/quick\\_topics/publications/wc/brownfields/Incentives/BrownfieldRedevelopmentBonus.pdf](http://www.dep.state.fl.us/waste/quick_topics/publications/wc/brownfields/Incentives/BrownfieldRedevelopmentBonus.pdf)

Provides up to \$2,500 in a tax credit "brownfields bonus" per job created in a designated brownfield area for certain types of businesses.

### Sales Tax Credit on Building Materials

[dor.myflorida.com/dor/tips/tip00a01-23.html](http://dor.myflorida.com/dor/tips/tip00a01-23.html)

Provides a sales tax credit on building materials used for the construction of certain redevelopment projects located in brownfield areas.

### Voluntary Clean Up Tax Credits (VCTC) (Corporate)

[www.dep.state.fl.us/waste/categories/vctc/default.htm](http://www.dep.state.fl.us/waste/categories/vctc/default.htm)

Provides a 50% tax credit on annual voluntary cleanup costs, up to \$500,000 per year. These tax credits may be used to satisfy Florida corporate income tax liability. An additional 25% tax credit is available if the site receives a Site Rehabilitation Completion Order (i.e., no further action). An additional 25% tax credit is available if the property is redeveloped for affordable housing. Tax credits are good for five years and may be transferred one time during that five-year period. After transfer the tax credits are good for an additional five years.

## Technical Assistance and Other Incentives

### Enterprise Zone Program

[www.floridaenterprisezone.com/PageView.asp?PageType=R&edit\\_id=1](http://www.floridaenterprisezone.com/PageView.asp?PageType=R&edit_id=1)

Provides a variety of incentives in cooperation with local governments to encourage economic growth and investment in zones: job creation tax credits, expedited permitting, enterprise zone property tax credits, a building material sales tax refund, a business equipment sales tax refund, and an electrical energy sales tax exemption.

## Limitations on Liability

### Florida Brownfields Redevelopment Program (BRP)

[www.dep.state.fl.us/waste/categories/brownfields/pages/economic\\_incentives.htm](http://www.dep.state.fl.us/waste/categories/brownfields/pages/economic_incentives.htm)

Liability protection from state and third party claims is provided for projects that have an executed Brownfield Site Remediation Agreement (BSRA) with the Florida Department of Environmental Protection. These liability protections are effective while the BSRA is implemented and continue after completion of the BSRA, if the site achieves No Further Action (NFA) status (i.e., a Site Rehabilitation Completion Order).

### Quick Facts

Limitations on Liability	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Number of State-Tracked Contaminated Properties: Includes sites with Executed BSRAs	114
Number of EPA CERCLIS Sites: Sites identified for potential investigation under the federal Superfund Program	624
Number of EPA Brownfields Properties: Properties being funded or addressed under the EPA Brownfields Program	305

*There may be some overlap among the categories listed and sites listed may not represent all potentially contaminated sites in Florida.*

### Points of Contact

#### Florida Department of Environmental Protection

[www.dep.state.fl.us](http://www.dep.state.fl.us)

#### Brownfields Area Loan Guarantee Program, Brownfields Redevelopment Bonus Refund

Mary Helen Blakeslee, [maryhelen.blakeslee@myflorida.com](mailto:maryhelen.blakeslee@myflorida.com), (850) 487-2568

#### Florida Brownfields Redevelopment Program (BRP)

Kim Walker, [kim.walker@dep.state.fl.us](mailto:kim.walker@dep.state.fl.us), (850) 245-8934

#### Voluntary Clean Up Tax Credits (VCTC)

Beth Walker, [beth.walker@dep.state.fl.us](mailto:beth.walker@dep.state.fl.us), (850) 245-8933

#### Florida Department of Revenue

<http://dor.myflorida.com/dor/>

#### Sales Tax Credit on Building Materials

Rod Felix, (850) 487-2568

#### Enterprise Florida

[www.eflorida.com](http://www.eflorida.com)

#### Enterprise Zone Program

Joseph Bell, [jbelle@eflorida.com](mailto:jbelle@eflorida.com), (407) 956-5622