

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

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

Biomass Sales and Use Tax Exemption

www.dor.ga.gov/

Provides 100% exemption for biomass materials from the state's sales and use taxes utilized in the production of energy, including the production of electricity, steam, or both electricity and steam biomass. Pellets and fuels derived from biomass are generally eligible. Eligible biomass materials include: agricultural crops, plants, trees, wood, wood wastes and residues, sawmill waste, sawdust, wood chips, bark chips, and forest thinning, harvesting, or clearing residues; wood waste from pallets or other wood demolition debris; peanut shells; pecan shells; cotton plants; corn stalks; and plant matter, including aquatic plants, grasses, stalks, vegetation, and residues, including hulls, shells, or cellulose-containing fibers.

Net Metering

Georgia Net Metering – The Georgia Cogeneration and Distributed Generation Act of 2001

www.legis.state.ga.us/legis/2001_02/sum/sb93.htm

Customers can be compensated for any power produced in excess of on-site needs or for all of the power generated from the system, depending on the metering arrangement selected. The net metering requirement applies to solar photovoltaic (PV), fuel cell, and wind systems of up to 10 kW in size for residential applications and up to 100 kW for commercial applications. Utilities are required to purchase the excess power from an eligible customer generator until the cumulative renewable energy capacity reaches 0.2% of the utility's system peak load. Systems can be interconnected on the customer side of the meter and have a bi-directional meter to measure flows in each direction. In this scenario, net excess generation (NEG) is credited to the customer's next bill. Alternatively, customers may send all power from a system directly to the grid by connecting ahead of the customer meter and essentially selling all power (rather than meeting on-site load with part of the energy and then selling any excess generation). System owners are not required to purchase additional liability insurance.

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	0.6%	Nuclear	23.2%
Natural Gas-Fired	9.4%	Hydroelectric	1.9%
Coal-Fired	62.7%	Other Renewables	2.5%

Points of Contact

Biomass Sales and Use Tax Exemption

www.dor.ga.gov/

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Georgia – Net Metering (Georgia Power)

www.legis.state.ga.us/legis/2001_02/sum/sb93.htm

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Incentives for Development of Contaminated Land



Funding (grants, loans, bonds, etc.)

Georgia Underground Storage Tank (GUST) Trust Fund

www.gaepd.org/Documents/lpb.html#ustmp

Reimburses owners or operators up to \$1 million (per release) of actual, reasonable cleanup costs associated with releases from regulated petroleum underground storage tanks.

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

Brownfields Tax Incentives

www.gaepd.org/Files_PDF/outreach/BFTax.pdf

Provides preferential assessment of environmentally contaminated property. The preferential assessment can reduce taxes on the property for 10 years, or until certified assessment and cleanup costs are recouped, whichever occurs first. To obtain the preferential tax treatment, the prospective purchaser simply has to produce an approved application for limitation of liability to its local taxing authority.

Limitations on Liability

Georgia Hazardous Site Reuse and Redevelopment Act

www.georgiaepd.org/Files_PDF/outreach/BFGALeg.pdf

Provides liability relief for prospective purchasers of contaminated property who voluntarily agree to remediate soil and source material to meet risk reduction standards. The Act protects qualified prospective purchasers from legal action, upon approval of the prospective purchaser corrective action plan or concurrence with the certification of compliance. The limitation of liability typically takes effect upon the approval of the work plan for the site or upon concurrence by the state that no further cleanup is required. Under the Act, the limitation of liability is fully transferable to subsequent purchasers, unless a purchaser is otherwise liable for the contamination because of some prior interaction with the property.

Quick Facts

Limitation of Liability Yes No

Number of State-Tracked Contaminated Properties: 233
Includes properties that have cleanup actions planned, in progress or completed under Georgia's Brownfields law, the Hazardous Site Reuse and Redevelopment Act

Number of EPA CERCLIS Sites: 34
Sites identified for potential investigation under the federal Superfund Program

Number of EPA Brownfields Properties: 492
Properties being funded or addressed under the EPA Brownfields Program

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

Points of Contact

GUST Trust Fund

www.gaepd.org/Documents/lpb.html#ustmp

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Brownfields Tax Incentive Program, Georgia Hazardous Site Reuse and Redevelopment Act

www.georgiaepd.org/Documents/brownfields.html

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