



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.)

Green Power Switch Generation Partners Program

www.tva.com/greenpowerswitch/partners/

Offers purchase of solar photovoltaic (PV) generated electricity from commercial energy producers, at a rate of \$0.20 per kWh, for a duration of 10 years. Although the maximum output for commercial generation systems remains at 50 kW, larger systems may be permitted with mutual agreement of the purchaser, Tennessee Valley Authority (TVA), on a case-by-case basis. A list of participating Mississippi power distributors can be found at: www.tva.com/greenpowerswitch/partners/distributors.htm.

Research and Development and Technology-Based Business and Industry Loan Program

www.mississippi.org/content.aspx?url=/page/loangrantprograms&#LGP2

Offers a maximum loan amount of \$750,000. This is new program and specific criteria has not yet been established by the Mississippi Development Authority (MDA). The payback rate will be the rate on the most recent issue of 20-year state general obligation bonds occurring prior to the date the loan is made. The recipient company must employ at least 10 persons in full-time positions, and is subject to a financial analysis by MDA.

Technical Assistance and Other Incentives

Technical Assistance Through the MDA Energy Division

www.mississippi.org/content.aspx?url=/page/3741&

Offers free engineering technical services to the business and industry community; competes for federal funding to assist clients and communities with innovative energy projects; and supports the research and development of alternative energy sources (e.g., solar, wind, biofuels, biomass, distributive generation/cogeneration, and geothermal).

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

Reduced Sales Tax Rate for Technology Intensive Enterprises

www.mississippi.org/content.aspx?url=/page/taxcreditem&#TCE3

Offers a reduced sales tax rate of 1.5% on electricity, current, power, steam, coal, natural gas, liquefied petroleum gas, or other fuel sold to or used by a technology intensive enterprise. Also, offers a reduced rate of 1.5% for sales of machinery and parts for plant use only when the machinery and machine parts will be used exclusively and directly within the state for industrial purposes, including, but not limited to, manufacturing or research and development activities.

Alternative Energy Project

www.mississippi.org/content.aspx?url=/page/taxcreditem&#TCE1

Provides a new income tax credit equal to \$1,000 annually for each new full-time job for a period of 20 years from the date the credit begins. The credit shall begin on the date selected by the producer; however, the beginning date shall not be more than five years from the date the producer begins manufacturing or producing alternative energy. Once a producer creates and maintains 25 new full-time jobs, the producer shall be eligible for the credit.

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 type="checkbox"/> No <input checked="" type="checkbox"/>
Interconnection Standards	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>

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

Petroleum-Fired	0.9%	Nuclear	22.5%
Natural Gas-Fired	34.0%	Hydroelectric	-
Coal-Fired	39.2%	Other Renewables	3.3%

Points of Contact

Green Power Switch Generation Partners Program

www.tva.com/greenpowerswitch/partners/

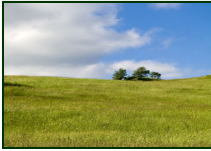
Refer to www.tva.com/greenpowerswitch/partners/distributors.htm for a list of participating power distributors in AL. Once a distributor has been identified, call the TVA at (865) 632-2101 to be connected to the appropriate facility, or email tvainfo@tva.com.

Mississippi Development Authority

www.mississippi.org/

Research and Development and Technology-Based Business and Industry Loan Program, Technical Assistance Through the MDA Energy Division, Reduced Sales Tax Rate for Technology Intensive Enterprises, Alternative Energy Project

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Incentives for Development of Contaminated Land

Mississippi



Funding (grants, loans, bonds, etc.)

Mississippi Department of Environmental Quality (MDEQ) Targeted Brownfields Assessments

[www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_TBA/\\$File/TBA.doc?OpenElement](http://www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_TBA/$File/TBA.doc?OpenElement)

Provides funding on an amount-requested basis to minimize the uncertainties of contamination often associated with brownfields. MDEQ generally will not fund TBAs at properties where the owner is responsible for the contamination. Further, the TBA program does not provide resources to conduct cleanup or building demolition activities.

Uncontrolled Sites Voluntary Evaluation Program

[www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_ussvep/\\$File/Ussvep.pdf?OpenElement](http://www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_ussvep/$File/Ussvep.pdf?OpenElement)

Provides funding, through the state's Uncontrolled Site Evaluation Trust Fund, to review and characterize sites with contamination issues. Sites being considered for economic development are among those preferred for this funding. Decisions are ultimately made by MDEQ staff. Funding is awarded on a competitive basis.

Development Infrastructure Program (DIP)

www.mississippi.org/content.aspx?url=/page/3166&

Provides grants or loans (\$150,000 maximum) to counties or municipalities to finance small infrastructure projects that promote economic growth, including energy facilities for power generation and distribution. Recipients are encouraged to use these funds in conjunction with other state and federal programs.

Local Industrial Revenue Bonds

www.mississippi.org/UserFiles/File/LOCAL%20INDUSTRIAL%20DEVELOPMENT%20REVENUE%20BONDS.pdf

Offers industrial development revenue bonds that can finance up to 100% of total project costs, including land, buildings, fixtures, new equipment, new machinery, and professional fees. Facilities financed by such bonds are allowed up to a 10-year property tax exemption and are exempt from most sales and use taxes on project related purchases during construction.

Tax Incentives (abatements, credits, etc.)

Brownfields Tax Credit

[www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_taxcredit/\\$File/taxcredit.doc?OpenElement](http://www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_taxcredit/$File/taxcredit.doc?OpenElement)

Offers a 25% tax credit, in the tax year in which the costs were incurred, for expenses related to the assessment, investigation, remediation, monitoring, and related activities at a site with a "Brownfields Agreement" between the site owner and the Mississippi DEQ. Maximum allowable tax credit per year is \$40,000; total amount of credit allowable over the life of the brownfield project is \$150,000.

Mississippi Economic Redevelopment Act

www.mississippi.org/content.aspx?url=/page/3250&

Provides for the sales, income, and franchise taxes paid by business entities operating in the same county or municipality as the redeveloped property to be distributed to the site's redeveloper, to defray remediation costs. Reimbursement payments are made semi-annually.

10-Year Property Tax Exemption

www.mississippi.org/UserFiles/File/PROPERTY%20TAX.pdf

Provides an exemption from property taxes on land, building, equipment, and certain inventory for up to 10 years. The related municipal authorities and/or the local board of supervisors must approve this incentive.

Advantage Jobs Incentive Program

www.mississippi.org/UserFiles/File/ADVANTAGE%20JOBS%20INCENTIVE%20PROGRAM.pdf

Provides for a rebate of a percentage of Mississippi payroll to qualified employers for a period of up to 10 years. The amount of the rebate is the lesser of: the qualified Mississippi personal income tax withheld; a cost/benefit analysis prepared by Mississippi Development Authority (the net benefit rate and the cumulative estimated net direct state benefit); or a legal maximum of 4% of applicable wages.

Limitations on Liability

Mississippi Voluntary Cleanup Program

[www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_brownfieldregs/\\$File/Regs.pdf?OpenElement](http://www.deq.state.ms.us/MDEQ.nsf/pdf/GARD_brownfieldregs/$File/Regs.pdf?OpenElement)

Provides liability protection in the form of No Further Action letters to participants in the Voluntary Cleanup Program. Participants must demonstrate, to the MDEQ's satisfaction, that sites have been remediated in accordance with the Brownfields Agreement.

Quick Facts

Limitations on Liability	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
Number of State-Tracked Contaminated Properties:	1487
As reflected in a public record of state brownfields maintained by the AR DEQ	
Number of EPA CERCLIS Sites:	108
Sites identified for potential investigation under the federal Superfund Program	
Number of EPA Brownfields Properties:	9
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 Mississippi.

Points of Contact

MDEQ Brownfields Program

Targeted Brownfields Assessments, Brownfields Tax Credit, and Voluntary Cleanup Program

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Uncontrolled Sites Voluntary Evaluation Program

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Mississippi Development Authority

DIP, Mississippi Economic Redevelopment Act, Local Industrial Revenue Bonds, 10-Year Property Tax Exemption, Advantage Jobs Incentive Program

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