

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.)

Renewable Energy Corporate Tax Credits

www.revenue.state.ne.us/

Offers a production-based tax credit to any producer of electricity generated by wind, solar, geothermal, hydropower, fuel cells, or methane gas. Credits are available for a 10-year period at the following rates: \$0.001/kWh for electricity generated through 2009; \$0.00075/kWh from 2010 - 2012; and \$0.0005/kWh from 2013 - 2017.

Sales and Use Tax Exemption for Community Wind Projects

www.revenue.state.ne.us/

Allows an exemption from the sales and use tax imposed on the gross receipts from the sale, lease, or rental of personal property for use in a community-based energy development (C-BED) project; for a C-BED project that consists of more than two turbines, the project is owned by qualified owners with no single qualified owner owning more than 15% of the project, and with at least 33% of the power purchase agreement payments flowing to the qualified owner or owners or local community; or for a C-BED project that consists of one or two turbines, the project is owned by one or more qualified owners with at least 33% of the power purchase agreement payments flowing to a qualified owner or local community.

Technical Assistance and Other Incentives

Solar Easements

www.neo.ne.gov/

Allows property owners to create binding solar easements for the purpose of protecting and maintaining property access to sunlight.

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	0.1%	Nuclear	28.4%
Natural Gas-Fired	2.4%	Hydroelectric	2.8%
Coal-Fired	65.3%	Other Renewables	1.0%

Points of Contact

Nebraska Department of Revenue

www.revenue.state.ne.us/

Renewable Energy Corporate Tax Credits, Sales and Use Tax Exemption for Community Wind Projects

Taxpayer Assistance, (800) 742-7474

Solar Easements

Larry Pearce, lpearce@mail.state.ne.us, (402) 471-2867



Incentives for Development of Contaminated Land

Nebraska

Funding (grants, loans, bonds, etc.)

Targeted Brownfields – Section 128(a) Assessment Grants

www.ndeq.state.ne.us/

Provides financial assistance to communities and counties to conduct environmental site assessments on properties that may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.

Petroleum Release Remedial Action Fund

www.ndeq.state.ne.us/

Reimburses eligible responsible parties for the cost of remedial action for qualifying releases from leaking underground or above ground tanks used to store and dispense petroleum products.

Limitations on Liability

Voluntary Cleanup Program

www.deq.state.ne.us/

If all requirements are met, NDEQ offers a letter stating that No Further Action need be taken at the site related to the contamination for which the remedial action was conducted.

Quick Facts

Limitations on Liability Yes No

Number of State-Tracked Contaminated Properties: 21
Includes Brownfields, Voluntary Cleanup Program, and RCRA sites located on their Public Record

Number of EPA CERCLIS Sites: 207
Sites identified for potential investigation under the federal Superfund Program

Number of EPA Brownfields Properties: 22
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 Nebraska.

Points of Contact

Nebraska Department of Environmental Quality

www.deq.state.ne.us/

Targeted Brownfields – Section 128(a) Assessment Grants, Petroleum Release Remedial Action Fund, Voluntary Cleanup Program, (402) 471-2186