



What is Eligible?

for the Voluntary Cleanup Tax Credit Program

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What does “eligible” mean?

Tax credits are issued for costs that are “integral to site rehabilitation.” Such costs are for work conducted in accordance with Chapter 62-780, Florida Administrative Code.



Examples of “eligible” costs

- Site assessment
- Source removal (including disposal and backfill)
- Remediation system O&M
- Negotiation and preparation of the BSRA
- Planning remediation and scope of work
- Implementation of institutional and/or engineering controls



Some “ineligible” costs

- Laboratory rush charges
- Vapor mitigation systems
- Sampling/monitoring of methane
- Asbestos removal
- Contract negotiation
- Costs incurred outside applicable time period
- Redevelopment costs*



Solid waste considerations

Eligible:

- Evaluation of solid waste materials/scope
- Sorting and screening
- Solid waste removal costs

Ineligible:

- Removal of demolition materials
- On-site crushing



*** Many “gray area” costs are related to dual-purpose tasks for site rehabilitation and redevelopment.**



“Eligible” or not?

Building foundations as engineering controls



“Eligible” or not?

**Removal of contaminated soil
beneath a paved area**



“Eligible” or not?

Attorney fees



“Eligible” or not?

Site dewatering



“Eligible” or not?

Tree removal and “clearing and grubbing”



“Eligible” or not?

Other issues?

(Things I might see *this* year?)



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