

State Tax Commission
List of Commonly Approved Water Pollution Control Equipment

Costs related to the installation of approved pollution control equipment such as engineering and consultant fees and construction costs may be included.

Brine Disposal Wells (These systems may include casings and liners.)

Gas & Oil Wells (Well casings and other measures that prevent losses to the groundwater from production wells. This often includes the casings and liners that are in addition to the primary conveyance device.)

Leachate Collection Systems (This is a complex system of pumping, pipes, liners, and tanks - parts of this system may qualify and some may not.)

Agricultural Facilities & Agrichemical Storage Buildings (These buildings are enclosed with re-enforced cement flooring; they house pesticides for farmers between uses. The whole storage building structure may qualify for the exemption, but not the actual containers for chemicals. Animal waste storage facilities, pesticide and fertilizer storage facilities, and certain land use changes such as green belts and filter strips that are installed to prevent water pollution.)

Slatted Concrete Barn Flooring (Hog and other animal barns can have slatted flooring and holding tanks which keep manure out of the groundwater and could qualify for the exemption, but only for the additional cost of the slatted floor as compared to a non-slatted floor is eligible.)

Manure Pits (These may qualify and often involve concrete walls.)

Industrial Wastewater Treatment Systems & Ancillary Equipment (wastewater treatment units, wastewater storage units, treatment chemical storage tanks, pumps, piping, electrical, instrumentation, sludge de-watering equipment, buildings housing treatment installation including heating and lighting, foundations for equipment and catwalks, or other access structures. Private roadways used exclusively to serve the wastewater treatment facility. Systems used to pretreat water prior to use in production activities do not qualify.)

Contaminated Ground Water Recovery & Treatment Systems (This involves many different pieces of equipment, including but not limited to, pipes, pumps, chemicals, and tanks.)

Landfill Cells (Most landfill cell bottom liners qualify for the exemption - the liner may consist of several layers. The primary liner would not qualify, but additional liners would, as would leachate collection systems.)

Containment Systems (These are systems put in place to prevent the contaminating of groundwater or surface waters. The equipment can include dikes, pipes, pumps, impervious flooring, and other containment structures to retain spillage or leakage from chemical storage tanks or hazardous waste containers. Doubled walled tanks may qualify, but only for the cost difference between the single and double walled tanks.)

Waste Disposal Well & Monitoring Wells

Purge Wells & Treatment Systems for Industrially Contaminated Groundwater

Incinerators (or other technologies that effectively destroy hazardous industrial wastes that are potential water contaminants)

Industrial Cooling Water Regeneration Systems & Wastewater Recycle Systems (Pumps and piping to the system qualify but not the return pumps and piping back to the process.)

Laboratories & Lab Equipment (used in connection with industrial wastewater pollution control)

Well Casing (Measures that prevent losses to drinking water aquifers from production wells.)

NOTE: Storm water facilities do not qualify under the statute unless the runoff is severely polluted and requires substantial treatment prior to release into the environment (generally, this type of system will have effluent limits established via a permit issued under Part 31, Water Resources Protection, of the Natural Resources and Environmental Protection Act, 1994 PA 451, as amended).