

State description of incentives

Base information provided by EPA; edited by Ben Rogers based on State provided information.

Red= not so good
Black= fair
Pink= notes, things to think about

AZ Recycling equipment income tax credit for individuals and corporations equaling 10 percent of the installed cost of the equipment. Equipment must process postconsumer recyclables or produce finished products composed of at least 25 percent postconsumer recycled materials

AR Recycling equipment income tax credit equaling 30 percent of the equipment costs. Equipment must handle at least 10 percent postconsumer solid waste.

DE Recycling investment tax credit totaling \$400 DE ED Office (\$500epa) for each \$100,000 invested. Recycling employment income tax credit of \$500 for each new employee added as a result of incorporating recycled products into the process. Recycling businesses that use at least 25 percent (by weight) recycled materials or materials removed from the state's solid waste stream.

FL Recycling investment tax credit totaling \$500 for each \$100,000 invested. Recycling employment income tax credit of \$500 for each new employee added as a result of incorporating recycled products into the process.

GA Personal income tax credit for investment in recycling facilities, machinery, or equipment. Amount of credit is equal to 3, 5, or 8 percent (based on tiers) of the qualified investment. Manufacturing industries.

HI Recycling equipment sales tax reduction of between 0.5 and 4 percent.

IA Personal and real property tax exemptions Recycling businesses as

for machinery and equipment used for recycling or reprocessing of paper, cardboard, or plastic products. 100 percent sales tax exemption for purchases of industrial machinery, equipment, computers, and replacement parts used in the recycling or reprocessing of waste products.

specified in description

ID	Recycling equipment income tax credit of up to 20 percent of equipment costs but not exceeding \$30,000 per year. Requires that 90 percent of the equipment's product be made from recyclables.	<u>Recycling businesses that handle postconsumer paper, glass, and plastic</u>
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KY Recycling equipment personal income tax credit of up to 50 percent of the equipment costs. Recycling equipment sales and use tax exemption. Includes equipment used to collect, separate, compress, bale, shred, or handle waste materials for recycling.

Recycling businesses. **What about franchise, use, and sales tax?**

LA	Recycling equipment income tax credit for 20 percent of recycling equipment costs, <u>less any other credits that are claimed</u> . Equipment must process <u>100 percent postconsumer or recovered materials</u> or <u>make a product that contains 50 percent postconsumer or recovered materials</u> . State, parish, and local <u>property tax exemptions</u> for recycling machinery and equipment for up to 10 years. Applies only to <u>recycling manufacturing companies</u> .	Recycling businesses as specified in description.
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MD Personal property tax exemption on tools, implements, machinery, and manufacturing apparatus or engines. The exemption does not apply in certain counties.

Recycling businesses. **What about other taxes?**

MN	Sales tax exemption for construction costs for resource recovery facilities.	Recycling businesses as specified in
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	Recycling processing equipment tax exemption for recycling <u>processors only</u> . Rebate of 6.5 or 7 percent of the equipment costs depending on whether the business is located in Minnesota. Equipment sales tax exemption for paper recycling companies.	description. Do they have other taxes?? If not this is an ok deal
MT	Recycling equipment income tax credit of 25 percent for the first \$250,000 invested, 15 percent for the next \$250,000, and 5 percent on the next \$500,000. <u>Reclaimable material income tax credit for taxpayers who purchase a product made from reclaimed materials. Tax credit is equal to 5 percent of the cost of the product.</u>	See description. This could be a good marketing tool!!!
NC	Real and personal property tax up to exemption, corporate state income tax (exemption), and franchise tax deductions for recycling plants, facilities, and/or equipment.	Businesses that purchase or construct facilities or equipment for recycling or resource recovery in North Carolina.
ND	Recycling equipment sales and use tax exemption for recycling machinery and equipment in new or expanding recycling facilities.	Recycling businesses. Other taxes?
NJ	Sales tax exemption for the purchase of recycling equipment.	Recycling businesses.
NM	Recycling equipment income tax credit equal to 5 percent of equipment costs. Tax credit is limited to recycling equipment that creates jobs, rather than reducing the workforce.	Recycling and manufacturing businesses.
NV	Personal property tax exemption of 75 percent for 10 years. Real property tax exemption of 25 percent for 20 years.	Manufacturing and recycling companies that meet the state's job creation and development goals and use raw or solid waste material from within Nevada.
OK	Recycling facility income tax credit of up to 15	Recycling businesses

percent for machinery and equipment, construction and renovation, and expansion financing.

only, large manufacturers.

OR	<p>Three separate recycling tax credit programs with the credit taken against Oregon income tax. Credit can be taken from only one program.</p> <p>Reclaimed plastic tax credit of 50 percent of the plastic recycling capital investment taken at a rate of 10 percent per year for 5 years.</p> <p>Pollution control facility tax credit of 50 percent of the recycling equipment and facility capital cost taken at a rate of 5 percent per year for 10 years.</p> <p>Business energy tax credit of 35 percent of the recycling equipment capital investment taken over 5 years.</p> <p>For more information, visit http://www.deq.state.or.us/msd/taxcredits/txcp.htm</p>	See description.
SC	<p>Recycling equipment sales and use tax exemption for machines used in the collection, separation, processing, or reuse of materials that would otherwise become solid waste.</p>	Recycling and manufacturing businesses.
TX	<p>Sales tax exemption on all manufacturing equipment.</p> <p>Property tax exemption of 100 for recycling equipment that is used for the recycling of a company's own byproducts (does not apply to commercial recyclers).</p>	See description.
UT	<p>Recycling income tax credits of 5 percent on equipment and machinery costs and 20 percent on operating costs (maximum \$2,000). Only available for recycling collectors, processors, and manufacturers located in state Recycling Market Development Zones.</p> <p>Sales tax exemption for manufacturers purchasing and leasing machinery and equipment. Sales tax exemptions range from 30 to 100 percent depending on what year the machinery is purchased. Available for all manufacturers, including recyclers.</p>	See description. Review what this means for you.
VA	<p>Recycling equipment income tax credit equal to 10 percent of the equipment purchase price. Machinery</p>	Recycling businesses.

and equipment must be used to manufacture, process, compound, or produce items from recyclable materials.

Retail sales and use tax exemption for machinery, equipment, and power used by industrial recyclers.

WI Recycling property tax exemption for machinery and equipment, including parts, used exclusively and directly in waste reduction or recycling.