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ENVIRONMENTAL PROTECTION

WATER RESOURCES MANAGEMENT

DIVISION OF WATER QUALITY

Determination of Environmental Benefit of the Reuse of Further Treated Effluent in

Industrial Facilities

Readoption with Technical Changes: N.J.A.C. 7:14D

Authority: N.J.S.A. 54:10A-5.31 and 54:32B-8.36

Authorized by: Bob Martin, Commissioner, Department of Environmental Protection.

Effective Date: May 22, 2015

New Expiration Date: May 22, 2022

Take notice that the Determination of Environmental Benefit of the Reuse of Further Treated Effluent in Industrial Facilities rules at N.J.A.C. 7:14D are readopted and shall continue in effect for a seven-year period. The rules had been scheduled to expire on June 23, 2015. The Department has reviewed the rules and has determined that the rules should be readopted with technical changes. The rules are necessary, reasonable and proper for the purpose for which they were originally promulgated. In accordance with N.J.S.A. 52:14B-5.1.c(1), timely filing of this notice extended the expiration date of the chapter seven years from the date of filing.

Facilitating the reuse of further treated effluent for industrial water needs is intended to help New Jersey meet its water supply and wastewater management needs. To provide financial incentives to encourage the reuse of further treated effluent in industrial processes, in 2001 N.J.S.A. 54:10A-5.31 and N.J.S.A. 54:32B-8.36 were enacted. These laws enable the owner of

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an industrial facility to obtain tax credits and/or sales tax refunds for qualifying treatment or conveyance equipment purchased and operated for the purpose of reusing further treated effluent in industrial processes in New Jersey, provided the owner first obtains a determination from the Department that the reuse will be environmentally beneficial.

The rules implement N.J.S.A. 54:10A-5.31 and 54:32B-8.36 and enable persons who purchase treatment equipment or conveyance equipment for purposes of conveying effluent from a wastewater treatment facility to treatment equipment that is or has been installed, treating the effluent, and then conveying the further treated effluent to an industrial facility for reuse in an industrial process to apply to the Department for a determination of environmental benefit (DEB). The recipient of a DEB can file a claim with the Division of Taxation for a credit against the franchise tax imposed by the Corporation Business Tax Act, 54:10A-5, based upon the cost of the conveyance or treatment equipment, and/or a refund of sales and use tax paid on the equipment.

The Department is making technical changes to update addresses.

Full text of the technical changes follows (additions indicated in boldface ***thus***; deletions indicated in brackets *[thus]*):

7:14D-2.1 Application requirements

(a) (No change.)

(b) An applicant seeking a determination of environmental benefit (DEB) shall submit to the Department a complete application, with original signature, as described in this section to:

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[Director's Office]

Division of Water Quality

N.J. Department of Environmental Protection

Mail Code 401-03D

PO Box *[29]* ***420***

401 East State Street

Trenton, NJ 08625-*[0029]* ***0420***

Attn: Reuse Tax Incentives Program

(c) - (f) (No change.)

N.J.A.C. 7:14D-3.1 Requests for adjudicatory hearings

(a) - (b) (No change.)

(c) The request for an adjudicatory hearing shall be submitted to the Office of Legal Affairs, New Jersey Department of Environmental Protection, ***Mail Code 401-04L,*** PO Box 402, Trenton, New Jersey 08625-0402, Attention: Adjudicatory Hearing Requests. A copy of the request shall also be submitted to the Division of Water Quality in the Department at the address provided in N.J.A.C. 7:14D-2.1(b).

(d) - (e) (No change.)