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New Jersey Department of  
Environmental Protection  
Office of Brownfield Reuse

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NJ Brownfield Reimbursement Program

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## Brownfield Reimbursement Fund

- NJEDA & Treasury Program
- Reimburse developers up to 75% of remediation costs based on certain new taxes
- Covers only remediation costs
- No cap on Remediation costs



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## BF Reimbursement Program Eligible Taxes

- Sales & Use Tax
- Corporate Business Tax
- Sales tax paid on materials to build new structures
- Real Estate Transfer Tax
- Several other minor taxes



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## BF Reimbursement Successes

- 122 Agreements for Reimbursement
- Estimated \$550 Million in Remediations
- 22 Projects receive reimbursements
- Over \$ 22 M disbursed



# NJ/PA COMPARISON

	NJ	PA
Taxes Identified	Yes	No
Agencies	NJEDA Treasury	DEP CEDC
Specific Costs Eligible	Deep dynamic compaction	Infrastructure
Disbursements	After NFA is issued	Act 2 Standard achieved



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## BF Reimbursement Fund Issues

- Use in the UEZ
- Development costs v. Remediation costs
- Consolidated tax returns
- Residential Projects
- Prevailing wage
- “But for” provision in review criteria
- Viable Responsible Party



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# Early Successes--Home Depot (Edison) Campbell's Field (Camden)



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# Successes--Butler, NJ



# After-Applebees



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# Before--Jersey City



# After--Quick Chek



# Atlantic City LF



# Atlantic City Casinos

