

Name of Practice: FUEL STORAGE TREATMENT
DCR Specification for No. WQ-8

This document specifies terms and conditions for the Virginia Department of Conservation and Recreation's fuel storage treatment best management practice, that are applicable to all contracts, entered into with respect to that practice.

A. Description and Purpose

This practice will promote proper removal of farm underground fuel storage tanks and the construction on an above ground farm fuel storage facility with proper containment system.

The purpose is to improve water quality by removing leaky or possible leaky fuel storage tanks with contaminated soil and replacing it with above ground storage including the proper spill and rupture containment facility.

B. Policies and Specifications

1. Tax Credit is authorized:
 - i. For excavation to remove underground fuel storage tanks.
 - ii. For the removal and treatment of contaminated soil.
 - iii. For the construction of an above ground fuel storage facility.
 - iv. For the construction of an adequate spill containment facility.
2. Tax Credit is not authorized for the construction of a new fuel storage facility were underground tanks are not replaced.
3. This practice is subject to the specifications for underground fuel storage tank removal of DEQ.
4. All practice components implemented must be maintained for a minimum of 10 years following the calendar year of installation. The lifespan begins on Jan. 1 of the calendar year following the year of implementation. By accepting a state tax credit for this practice the participant agrees to maintain all practice components for the specified lifespan. This practice is subject to spot check by the SWCD throughout the lifespan of the practice and failure to maintain the practice may result in reimbursement of cost share and/or tax credits.

C. Rate(s)

1. As set forth by Virginia Code § 58.1-339.3 and §58.1-439.5, Virginia law currently provides a tax credit for implementation of certain BMP practices. The current tax credit rate, which is subject to change in accordance with the Code of Virginia, is 25% of the total eligible cost not to exceed \$17,500.00.
2. The Tax Credit rate is 25% of the total eligible cost not to exceed \$17,500.00. If a cooperator receives cost-share from any source, only the cooperator's share of the project is used to determine the tax credit.

D. Technical Responsibility

Technical and administrative responsibility is assigned to qualified technical DCR and SWCD staff in consultation, where appropriate and based on the controlling standard, with DCR, Virginia Certified Nutrient Management Planner(s), NRCS, DOF, and VCE. Individuals certifying technical need and technical practice installation shall have appropriate certifications as identified above, and/or Engineering Job Approval Authority (EJAA), for the designed and installed component(s). All practices are subject to spot check procedures and any other quality control measures.

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