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# Arkansas Recycling Tax Credit Program: Change of Point of Contact at the Arkansas Department of Environmental Quality

## Arkansas Environmental, Energy, and Water Law Blog

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Environmental Program Coordinator Teresa Bechtel of the Arkansas Department of Environmental Quality ("ADEQ") Public Outreach and Assistance Division has managed and been a key point of contact for many years in regards to the Arkansas Recycling Equipment Tax Credit Program ("Tax Credit Program").

It is my understanding that Environmental Program Coordinator Tommy Edgman will now be the primary contact for the Tax Credit Program.

Ms. Bechtel's duties are being shifted to work on special projects for the ADEQ Director and Deputy Director. I know of a number of facilities that have benefited from her guidance through the Tax Credit Program process.

The Tax Credit Program was created by the Arkansas General Assembly through Act 654 of 1993. Facilities establishing or expanding processes that utilize recyclables are potentially eligible for 30% tax credit on certain capital costs. The tax credit has been very beneficial to manufacturing and processing facilities that have substituted scrap materials or recyclables in lieu of virgin feedstocks.

The tax credit is equal to 30% of the costs the equipment or the machinery. An unused tax credit may be carried over for a certain number of years, following the taxable year that the credit originated.

The Public Outreach and Assistance Division administers the certification program for the tax credits. It is my understanding that the title of this Division may change at some point.

ADEQ's website contains information on how to apply for the credit and the required invoices and information that are necessary. A preliminary approval process is also provided. Arkansas Pollution Control and Ecology Regulation 16 is the agency's regulation for the Tax Credit Program.