

Energy and Environment Credits Related to Recycling

State	Energy and Environment Credits > Recycling Credits Analysis
Alabama	Alabama does not allow recycling tax credits.
Alaska	Alaska does not allow recycling tax credits.
Arizona	Arizona does not allow recycling tax credits.
Arkansas	<p>Arkansas allows the following recycling tax credits:</p> <p>Waste Reduction and Recycling Equipment Credit: Current Credit - Taxpayers qualify for a credit for the cost of waste reduction, reusing and recycling equipment, including the cost of installing the machinery and equipment, that is used exclusively in Arkansas. See Ark. Code Ann. Title 26, Subtitle 5, Chapter 51, Subchapter 5, § 26-51-506. Availability Dates: Jan. 1, 1991, to present</p> <p>Waste Reduction and Recycling Equipment Credit: Prior Credit - Certain steel manufacturers are eligible for the waste reduction and recycling equipment credit. See Ark. Code Ann. tit. 19 appendix § 17 (§§ 4 – 7). Availability Dates: Jan. 1, 2013 to Dec. 31, 2015 (expired)</p>
California	California does not allow recycling tax credits.
Colorado	<p>Colorado allows the following recycling tax credits:</p> <p>Plastic Recycling Investment Tax Credit: Colorado individual residents may claim a plastic recycling investment tax credit for expenditures to third parties for rent, wages, supplies, consumable tools, equipment, test inventory and utilities made for new plastic recycling technology in Colorado. See Colo. Rev. Stat. Title 39, Specific Taxes, Art. 22, Part 1, § 39-22-114.5. Availability Dates: For tax years prior to Jan. 1, 2023</p>
Connecticut	Connecticut does not allow recycling tax credits.
Delaware	<p>Delaware allows the following recycling tax credits:</p> <ul style="list-style-type: none"> • Pollution Credits - Use of Recycled Materials (Expired) • Collection and Distribution of Recycled Materials (Expired) <p>Pollution Credits - Use of Recycled Materials - Delaware provides a credit to a manufacturer that derives at least 25%, by weight, of its raw materials used in a qualified activity from recycled materials or material removed from the Delaware solid waste stream. See former Del. Code Ann. tit. 30 § 2042 (2010). Availability Dates: Jan. 1, 1992 to Dec. 31, 2010</p> <p>Collection and Distribution of Recycled Materials - A qualified taxpayer engaged in the business of collecting and distributing recycled materials who invests a minimum of \$200,000 in a facility devoted solely to collecting and distributing recycled materials and employs five or more regular full-time (35 or more hours week) employees of which at least 25% are Delaware residents is entitled to a credit equal to \$650 for each new employee and \$650 for each \$100,000 invested. See former Del. Code Ann. tit. 30, § 2044 (2010). Availability Dates: Jan. 1, 1992 to June 30, 2011</p>

Florida	<p>Florida allows the following recycling tax credit:</p> <p>Hazardous Waste Facility Tax Credit - A credit is available to taxpayers who own a commercial hazardous waste facility and incur expenses for hydrologic, geologic, or soil site evaluations and permit fees required by the Department of Environmental Regulation. Taxpayers must own a commercial hazardous waste recycling facility permitted by Florida. See Fla. Stat. Ann. § 220.184.</p> <p>Availability Dates: July 1, 2000 to present</p>
Georgia	Georgia does not allow recycling tax credits.
Hawaii	Hawaii does not offer tax credits for recycling.
Idaho	<p>Idaho allows the following recycling tax credit:</p> <p>Postconsumer Waste Credit - A taxpayer that invests in qualifying machinery and equipment that is used to manufacture products composed of at least 50 percent postconsumer or postindustrial waste is eligible for a tax credit. See Idaho Code § 63-3029D.</p> <p>Availability Dates: Jan. 1, 1994, to present</p>
Illinois	Illinois does not allow recycling tax credits.
Indiana	Indiana does not allow recycling tax credits.
Iowa	Iowa does not allow recycling tax credits.
Kansas	Kansas does not allow recycling tax credits.
Kentucky	<p>Kentucky allows the following recycling tax credit:</p> <p>Purchased Recycling or Composting Equipment Tax Credit - Kentucky offers a credit to taxpayers for the purchase of recycling or composting equipment to be used exclusively in Kentucky for recycling or composting post-consumer waste materials. See Ky. Rev. Stat. Ann. § 141.390(2)(a).</p> <p>Availability Dates: Jan. 1, 2005 to present</p> <p>Owned Recycling or Composting Equipment Tax Credit (Beginning Jan. 1, 2021) - Kentucky offers a credit to taxpayers that own recycling or composting equipment to be used exclusively in Kentucky for recycling or composting post-consumer waste materials. See Ky. Rev. Stat. Ann. § 141.390(2)(b).</p> <p>Availability Dates: Effective Jan. 1, 2021, but applicable to tax years beginning on or after Jan. 1, 2019 to present</p>
Louisiana	<p>Louisiana allows the following recycling tax credit:</p> <p>Qualified New Recycling Manufacturing Process Equipment and Service Contracts Credit - Louisiana offers a credit to taxpayers equal to a percentage of a taxpayer's cost of purchasing new recycling manufacturing or process equipment and qualified service contracts. See La. Rev. Stat. Ann. § 47:6005.</p> <p>Availability Dates: June 30, 2005 to present</p>
Maine	Maine does not allow recycling tax credits.
Maryland	Maryland does not allow recycling tax credits.
Massachusetts	Massachusetts does not allow recycling tax credits.

Michigan	<p>Michigan allows the following recycling tax credit:</p> <p>Bottle Deposit Administration Credit - An eligible taxpayer who originates a deposit on a beverage container may claim a credit against the Michigan Business Tax ("MBT"). See Mich. Comp. Laws § 208.1451.</p> <p>Availability Dates: Jan. 1, 2008 to present</p>
Minnesota	Minnesota does not allow recycling tax credits.
Mississippi	Mississippi does not allow recycling tax credits.
Missouri	Missouri does not allow recycling tax credits.
Montana	<p>Montana allows the following recycling tax credit:</p> <p>Recycling Credit - Montana allows taxpayers a credit against personal income tax for an investment in depreciable property purchased to collect or process reclaimed material or to manufacture products from reclaimed material. See Mont. Code Ann. § 15-32-602.</p> <p>Availability Dates: Jan. 1, 1996 to present</p>
Nebraska	Nebraska does not allow recycling tax credits.
Nevada	<p>Nevada allows the following recycling tax incentive:</p> <p>Recycling Property Tax Abatement - A business that conserves energy or fossil sources of energy through recycling may be entitled to a partial abatement of real property taxes if the business locates or expands in Nevada. See Nev. Rev. Stat. tit. 58, § 701A.210.</p> <p>Availability Dates: 1999 to June 30, 2032</p>
New Hampshire	New Hampshire does not allow recycling tax credits.
New Jersey	<p>New Jersey allows the following recycling tax credits:</p> <p>Recycling Equipment Tax Credit - New Jersey offers a tax credit to taxpayers that purchases recycling equipment certified by the DEP. See N.J. Rev. Stat. § 54:10a-5.3</p> <p>Effluent Equipment Credit - New Jersey offers a tax credit to businesses that purchase effluent treatment equipment and equipment used to convey effluent to and from a retreatment facility. See N.J. Rev. Stat. § 54:10A-5.31.</p> <p>Availability Dates: Jan. 4, 2002 to present</p>
New Mexico	New Mexico does not allow recycling tax credits.
New York	New York does not allow recycling tax credits.
New York City	<p>New York City Recycled Material Container Tax Credit - Taxpayers are allowed a credit if the plastic containers sold are made of recycled material. See N.Y.C. Admin. Code § 11-1604.</p> <p>Availability Dates: July 1, 1971 to present</p>
North Carolina	<p>North Carolina allows the following recycling tax credits:</p> <p>Recycling Facility Credit - North Carolina provides tax incentives for large and major recycling facilities located in a tier one county at the time of initial construction for the cost of machinery and equipment purchased or leased at</p>

	<p>the facility. See N.C. Gen. Stat. § 105-129.26.</p> <p>Availability Dates: Jan. 1, 1998, to present</p> <p>Refundable Recycling Facility Credit - A tax credit was available to any major recycling facility located in a region of the state that was not accessible by ocean barge or ship for the additional transportation expenses incurred in transporting its materials and products by alternative modes of transportation. See former N.C. Gen. Stat. § 105-129.28.</p> <p>Availability Date: Jan. 1, 1998 to Dec. 31, 2007</p> <p>Newsprint Recycling Tax Credit - To provide an incentive for the recycling of newsprint and magazines, North Carolina provided a credit that could be applied to reduce a publisher's annual newsprint tax. See former N.C. Gen. Stat. § 105-102.6 (2012).</p> <p>Availability Dates: July 1, 1999 to Nov. 29, 2015</p>
North Dakota	North Dakota does not allow recycling tax credits.
Ohio	Ohio does not allow recycling tax credits.
Oklahoma	Oklahoma does not allow recycling tax credits.
Oregon	Oregon does not allow recycling tax credits.
Pennsylvania	Pennsylvania does not allow recycling tax credits.
Rhode Island	Rhode Island does not allow recycling tax credits.
South Carolina	<p>South Carolina allows the following recycling tax credits:</p> <p>Recycling Facility Tax Credit - A taxpayer constructing or operating a qualified recycling facility is allowed a credit for an investment in recycling property. See S.C. Code Ann. § 12-6-3460.</p> <p>Availability Dates: Jan. 1, 1996, to present</p> <p>Mercury Switch Disposal Credit - South Carolina offered a credit to a vehicle recycler or scrap recycling facility which participated in the End-of-Life Vehicle Solutions (ELVS) Program, authorized under S.C. Code Ann. § 44-96-185, for each mercury switch collected and submitted for disposal in accordance with the ELVS program. See S.C. Code Ann. § 12-6-3525.</p> <p>Availability Dates: Jan. 1, 2006 to Dec. 30, 2013 (Expired)</p>
South Dakota	South Dakota does not allow recycling tax credits.
Tennessee	Tennessee does not allow recycling tax credits.
Texas	Texas does not allow recycling tax credits.
Utah	<p>Utah allows the following recycling tax credit:</p> <p>Recycling Market Development Zones Tax Credit - Businesses operating in a recycling market development zone may qualify for a credit against the corporate franchise and income tax or individual income tax. See Utah Code Ann. §§ 59-7-610 (corporate franchise and income tax) and 59-10-1007 (individual income tax).</p> <p>Availability Dates: Jan. 1, 1996 to Dec. 31, 2020</p>
Vermont	Vermont does not allow recycling tax credits.

Virginia	<p>Virginia allows the following recycling tax credit:</p> <p>Recyclable Materials Processing Equipment and Alternative Recycling Credit - For taxable years beginning on and after Jan. 1, 1999, but before Jan. 1, 2025, a taxpayer is allowed a credit for 20% of the purchase price of machinery and equipment purchased for use predominately in or on a manufacturing facility or plant within Virginia to manufacture, process, compound, or produce items of tangible personal property from recyclable materials for sale. See Va. Code Ann. § 58.1-439.7.</p> <p>Availability Dates: Jan. 1, 1999 to Dec. 31, 2024</p>
Washington	Washington does not allow recycling tax credits.
West Virginia	West Virginia does not allow recycling tax credits.
Wisconsin	Wisconsin does not allow recycling tax credits.
Wyoming	Wyoming does not allow recycling tax credits.