**Section 888.135 Remediation Costs**

a) Activities, materials, labor, equipment, structure, and service costs that may be approved by the Agency as remediation costs for the River Edge Redevelopment Zone Site Remediation Tax Credit under Section 201(n) of the Illinois Income Tax Act [35 ILCS 5/201(n)] include, but are not limited to, the following:

1) Preparation of bid documents and contracts for procurement of contractors, subcontractors, analytical and testing laboratories, labor, services, and suppliers of equipment and materials;

2) Engineering services performed in accordance with Section 58.6 of the Act and implementing regulations at 35 Ill. Adm. Code 740.235 and 740.405;

3) Site assessment and remedial investigation activities conducted in accordance with 35 Ill. Adm. Code 740.410, 740.415, 740.420, and 740.430;

4) Report or plan preparation conducted in accordance with 35 Ill. Adm. Code 740.425, 740.435, 740.445, 740.450, and 740.455;

5) Collection, analysis or measurement of site samples in accordance with 35 Ill. Adm. Code 740.415(d);

6) Groundwater monitoring well installation, operation, maintenance and construction materials;

7) Removal, excavation, consolidation, preparation, containerization, packaging, transportation, treatment or off-site disposal of wastes, environmental media (e.g., soils, sediments, groundwater, surface water, debris), containers or equipment contaminated with regulated substances or pesticides at concentrations exceeding remediation objectives pursuant to an approved Remediation Objectives Report in accordance with 35 Ill. Adm. Code 740.445. Activities must be in compliance with all applicable state or federal statutes and regulations;

8) Clean backfill materials in quantities necessary to replace soils excavated and disposed of off-site that were contaminated with regulated substances or pesticides at levels exceeding remediation objectives pursuant to an approved Remediation Objectives Report in accordance with 35 Ill. Adm. Code 740.445;

9) Transportation, preparation and placement of clean backfill materials pursuant to an approved Remedial Action Plan in accordance with 35 Ill. Adm. Code 740.450;

10) Design, testing, permitting, construction, monitoring, and maintenance of on-site treatment systems pursuant to an approved Remedial Action Plan in accordance with 35 Ill. Adm. Code 740.450;

11) Engineering costs associated with preparation of a budget plan in accordance with Section 888.115 of this Part or an application for review of remediation costs in accordance with Section 888.120 of this Part if prepared before the issuance of the No Further Remediation Letter (by the Agency or by operation of law);

12) Removal or replacement of concrete, asphalt or paving to the extent necessary to achieve remediation objectives pursuant to an approved Remedial Action Plan in accordance with 35 Ill. Adm. Code 740.450;

13) Clay, soil, concrete, asphalt or other appropriate materials as a cap, barrier or cover to the extent necessary to achieve remediation objectives pursuant to an approved Remedial Action Plan in accordance with 35 Ill. Adm. Code 740.450;

14) Placement of clay, soil, concrete, asphalt or other appropriate materials as a cap, barrier or cover to the extent necessary to achieve remediation objectives pursuant to an approved Remedial Action Plan in accordance with 35 Ill. Adm. Code 740.450;

15) Destruction or dismantling and reassembly of above-grade structures to the extent necessary to achieve remediation objectives pursuant to an approved Remedial Action Plan in accordance with 35 Ill. Adm. Code 740.450;

16) Costs associated with obtaining a special waste generator identification number, not to exceed $100.

b) A Remediation Applicant may submit a request for review of remediation costs that includes an itemized accounting and documentation of costs associated with activities, materials, labor, equipment, structures, or services not identified in subsection (a) of this Section if the Remediation Applicant submits detailed information demonstrating that those items are necessary for compliance with 35 Ill. Adm. Code 740, 35 Ill. Adm. Code 742, and the approved Remedial Action Plan.