



Ohio Administrative Code

Rule 1501:13-7-06.1 Tax credit for reclamation outside an applicant's permit area.

Effective: October 28, 2010

(A) Applicability. This rule shall apply to a permittee providing performance security together with reliance on the reclamation forfeiture fund in accordance with paragraph (C)(2) of rule 1501:13-7-01 of the Administrative Code who wishes to claim a tax credit under section 5749.11 of the Revised Code. This rule sets forth the terms and conditions under which the chief may approve an application to perform reclamation pursuant to section 1513.171 of the Revised Code.

(B) Identification of potential reclamation projects.

(1) The chief shall identify forfeited permits that may be eligible for reclamation under this rule.

(2) The chief may exclude a forfeited permit from eligibility under this rule due to the status of existing mining plans, pending abandoned mined lands contracts, or other issues related to reclamation planning.

(C) Permittee eligibility. Only a permittee in good standing pursuant to Chapter 1513. of the Revised Code shall be eligible to perform reclamation under this rule. No permittee is eligible if he or she:

(1) Has a demonstrated pattern of willful violations of Chapter 1513. of the Revised Code or rules adopted thereunder;

(2) Has an outstanding failure to abate cessation order;

(3) Is delinquent in performing reclamation on a permit; or

(4) Is blocked from obtaining a permit by the applicant violator system.

(D) Application to perform reclamation for severance tax credit.



(1) A permittee with a valid permit issued under these rules and in good standing pursuant to paragraph (C) of this rule may submit to the chief, on a form provided by the chief, an application to perform reclamation on land or water resources that are not within the applicant's permit area and that have been adversely affected by past coal mining for which the performance security was forfeited.

(2) The application shall include:

(a) The permittee's name, address, and telephone number;

(b) A statement of any current coal mining permits in the United States held by the permittee and the permittee's valid permit number or numbers;

(c) A description of the area or areas to be reclaimed;

(d) Identification of the owner of the land;

(e) A reclamation plan that describes the work to be done to reclaim the land or water resources, including:

(i) A description of how the plan is consistent with local physical, environmental, and climatological conditions; and

(ii) The measures to be taken during the reclamation to ensure the protection of water systems;

(f) An estimate of the total cost of the reclamation; and

(g) An estimated timetable for accomplishing the reclamation.

(3) The chief shall approve, disapprove, or approve with modifications an application submitted under this rule.



(E) Contract for reclamation. If an application is approved under paragraph (D)(3) of this rule, the chief shall prepare a contract for reclamation pursuant to section 1513.27 of the Revised Code.

(F) Beginning of reclamation. The chief shall notify, in writing, the owner of the land or water resources on which the reclamation work is to be performed, including the date on which the reclamation work is scheduled to begin and the timetable for accomplishing the reclamation.

(G) Reclamation tax credit certificate.

(1) Upon the completion of the reclamation to the satisfaction of the chief, including all contract specifications for the project, the chief shall conduct a substantial completion inspection, during which he or she will complete an accounting of the final actual costs of the project.

(2) The chief shall issue a numbered reclamation tax credit certificate showing the amount of the credit and the identity of the recipient. The amount of the credit shall be equal to the final actual costs of the project as determined under paragraph (G)(1) of this rule, provided the final actual costs do not exceed the estimated cost of reclamation as determined by the chief pursuant to paragraph (E)(3) of rule 1501:13-7-02 of the Administrative Code.

(3) Prior to the close of the fiscal quarter in which a tax credit certificate is issued under paragraph (G)(2) of this rule, the chief shall certify to the tax commissioner the amount of the credit and the identity of the recipient.