

CEG/REAP Eligible Best Management Practices (BMPs)

The following is a list of the most-commonly used CEG/REAP-eligible BMPs. Please contact the SCC if you have questions regarding a specific BMP or water-quality project that is not listed below.

CEG Priority BMPs

Planning

Agricultural Erosion & Sedimentation (AG E&S) Control Plan

<i>Lifespan:</i>	3 years
<i>Tax Credit Rate:</i>	75%
<i>Additional Information:</i>	Refer to Attachment 2 of REAP Guidelines
<i>REAP Conditions:</i>	The plan must meet the requirements of Chapter 102 of the PA Clean Streams Law
<i>Certification Requirements:</i>	The Ag E&S Plan shall be prepared by a person trained and experienced in Agricultural E&S control methods and techniques applicable to the size and scope of the project being designed.

Conservation Plan

<i>Lifespan:</i>	3 years
<i>Tax Credit Rate:</i>	75%
<i>Additional Information:</i>	Refer to Attachment 2 of REAP Guidelines
<i>Certification Requirements:</i>	The plan must be written by a NRCS certified conservation planner.

Manure Management Plan (MMP)

<i>Lifespan:</i>	3 years
<i>Tax Credit Rate:</i>	75%
<i>Additional Information:</i>	Refer to Attachment 3 of REAP Guidelines. See also: DEP Land Application of Manure – Manure Management Plan Guidance
<i>REAP Conditions:</i>	The plan must meet the standards of Chapter 91 of the PA Clean Streams Law

Nutrient Management Plan

<i>Lifespan:</i>	3 years
<i>Tax Credit Rate:</i>	75%
<i>Additional Information:</i>	Refer to Attachment 3 of REAP Guidelines. Must meet Act 38 Standards.
<i>Certification Requirements:</i>	Must be written by an Act 38 certified specialist.

Priority Constructed BMPs

Cover Crop

<i>NRCS Practice Code:</i>	340
<i>Lifespan:</i>	Annual
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Refer to Attachment 11
<i>REAP Conditions:</i>	Applicants may include 3 years of proposed plantings. Invoices must be submitted at the end of each year's establishment. Burndown, nutrient applications, and lime are not eligible.
<i>Certification Requirements:</i>	Completion of the Cover Crop – Job Sheet (Application p 14) is required.

Livestock Exclusion Fence

<i>NRCS Practice Code:</i>	382
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50% or 75%
<i>Additional Information:</i>	75% rate only applies when used for ACA treatment or for animal exclusion in conjunction with 50 Foot Riparian Forest Buffer (391). All other uses are at the 50% rate.
<i>REAP Conditions:</i>	Used in conjunction with Prescribed Grazing (528) only. REAP tax credits will be authorized for establishing fencing permanent fence utilizing new materials – unless otherwise justified by Prescribed Grazing. Fencing receiving REAP tax credits must not have indirect negative environmental impacts on adjacent areas, such as allowing uncontrolled livestock access to sensitive areas such as stream corridors, steep areas subject to erosion, or woodland subject to overgrazing. REAP tax credit not authorized for removal and/or upgrade of existing fence.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer

Heavy Use Area Protection

<i>NRCS Practice Code:</i>	561
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50% or 75%
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer

Riparian Forest Buffer

<i>NRCS Practice Code:</i>	391
<i>Lifespan:</i>	15 years
<i>Tax Credit Rate:</i>	50% rate when used in conjunction with the minimum width of the practice (35 feet); 75% rate when used in conjunction with 50 foot or greater width.
<i>Additional Information:</i>	NRCS Practice Guide for Riparian Forest Buffers , PA DEP Riparian Forest Buffer Guidance
<i>REAP Conditions:</i>	Riparian buffer establishment only. This practice is available to agricultural and non-agricultural operations.
<i>Certification Requirements:</i>	Any Conservation district or NRCS employee, or NRCS Certified Technical Service Provider, or private sector engineer or technician who has appropriate training and experience in the BMP planning, design and installation methods and techniques applicable to the size and scope of the BMP being certified.

Riparian Herbaceous Cover

<i>NRCS Practice Code:</i>	390
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Buffer establishment only.
<i>Certification Requirements:</i>	Any Conservation district or NRCS employee, or NRCS Certified Technical Service Provider, or private sector engineer or technician who has appropriate training and experience in the BMP planning, design and installation methods and techniques applicable to the size and scope of the BMP being certified.

Stream Crossing

<i>NRCS Practice Code:</i>	578
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Applicant is responsible for all local, state and federal permits and approvals that may be required.
<i>REAP Conditions:</i>	Eligible for animal and agricultural equipment crossing and in conjunction with Prescribed Grazing (528). REAP tax credits not authorized for any construction or portion thereof that is greater than 14 feet in width.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Stream Bank and Shoreline Protection

<i>NRCS Practice Code:</i>	580
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Applicant is responsible for all local, state and federal permits and approvals that may be required.
<i>REAP Conditions:</i>	Used to stabilize stream banks eroded due to excessive water flow or livestock activity.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Vegetated Treatment Area

<i>NRCS Practice Code:</i>	635
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>REAP Conditions:</i>	Permanent vegetation used for agricultural wastewater treatment is eligible for REAP credits.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Waste Storage Facility

<i>NRCS Practice Code:</i>	313
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	If BMP includes a roof structure, the Roofed Storage/Roofed ACA worksheet (page 13 of Application) must be submitted along with the application. Applicant is responsible for all local, state and federal permits and approvals that may be required.
<i>REAP Conditions:</i>	SCC staff site visit required to prior to BMP approval for the roof structure component
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Watering Facility

<i>Practice Code:</i>	614
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Eligible in conjunction with Prescribed Grazing (528) only. REAP tax credits authorized for permanently located facilities within grazing paddocks or pastures. REAP tax credits not authorized for providing water for the farm headquarters; domestic use.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Other Constructed BMPs

Access Road

<i>NRCS Practice Code:</i>	560
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	This practice shall only be applicable to those locations on the farm where an improved travel-way is needed to access newly established BMPs. REAP tax credits will not be authorized for any construction or portion thereof exceeding 14 feet in width or 500 feet in length.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Animal Mortality Facility

<i>NRCS Practice Code:</i>	316
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	The animal mortality composting facility must be part of a manure/nutrient management plan. The dead animals must come from the producer's operation and may not come from outside sources.
<i>Certification Requirements:</i>	Any Conservation district or NRCS employee, or NRCS Certified Technical Service Provider, or private sector engineer or technician who has appropriate training and experience in the BMP planning, design and installation methods and techniques applicable to the size and scope of the BMP being certified.

Animal Trails and Walkways

<i>NRCS Practice Code:</i>	575
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Eligible in conjunction with Prescribed Grazing (528) only. REAP tax credit not authorized for any construction or portion thereof that is greater than 12 feet in width.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Closure of Waste Impoundments

<i>NRCS Practice Code:</i>	360
<i>Lifespan:</i>	Operator must agree to permanently abandon the designated existing structure and the appropriate component practices of the structure.
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	BMP must be identified in operator's Nutrient/Manure Management Plan.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Composting Facility

<i>NRCS Practice Code:</i>	317
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	The composting facility must be included in manure/nutrient management plan. The material to be composted must include animal waste generated on the operation and may not originate from outside sources. The composting operation must meet the PA-DEP criteria for on-farm composting.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Constructed Wetland

<i>NRCS Practice Code:</i>	656
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Critical Area Planting

<i>NRCS Practice Code:</i>	342
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Diversion

<i>NRCS Practice Code:</i>	362
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Fence

<i>NRCS Practice Code:</i>	382
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50% or 75%
<i>Additional Information:</i>	75% rate only applies when used for ACA treatment or for animal exclusion in conjunction with 50 Foot Riparian Forest Buffer (391). All other uses are at the 50% rate.
<i>REAP Conditions:</i>	Used in conjunction with Prescribed Grazing (528) only. REAP tax credits will be authorized for establishing fencing permanent fence utilizing new materials – unless otherwise justified by Prescribed Grazing. Fencing receiving REAP tax credits must not have indirect negative environmental impacts on adjacent areas, such as allowing uncontrolled livestock access to sensitive areas such as stream corridors, steep areas subject to erosion, or woodland subject to overgrazing. REAP tax credit not authorized for removal and/or upgrade of existing fence.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer

Grassed Waterway

NRCS Practice Code: 412
Lifespan: 5 years
Tax Credit Rate: 50% or 75% (rate when used for ACA treatment)
Certification Requirements: Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Lined Waterway or Outlet

NRCS Practice Code: 468
Lifespan: 5 years
Tax Credit Rate: 50% or 75% (rate when used for ACA treatment)
REAP Conditions: Used where vegetation alone will not provide adequate stabilization.
Certification Requirements: Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Obstruction Removal

NRCS Practice Code: 500
Lifespan: 5 years
Tax Credit Rate: 50%
REAP Conditions: Eligible when existing obstructions interfere with other planned BMPs. REAP tax credits not authorized to remove brush in order to install fence or for expansion of crop fields.
Certification Requirements: Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Pipeline

NRCS Practice Code: 516
Lifespan: 5 years
Tax Credit Rate: 50%
REAP Conditions: Eligible as a component of livestock watering systems in conjunction with Prescribed Grazing (528) only. Pipe with a diameter of 8 inches or less that is used to convey clean water for livestock. REAP tax credits not authorized when the pipeline will be used in conjunction with a domestic water supply or irrigation.
Certification Requirements: Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Poultry/Livestock Housing Vegetative Buffers

NRCS Practice Code: 380 (Windbreak/Shelterbelt Establishment)
Lifespan: 10 years
Tax Credit Rate: 50%
Additional Information: Plantings must conform to USDA/NRCS Windbreak/Shelterbelt Establishment (380)-Technical Note No. 1, SCC Odor Management BMP Guide
REAP Conditions: Establishment costs only. Plantings must be within close proximity to livestock housing and exhaust fans
Certification Requirements: Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Pumping Plant for Waste Water Control

NRCS Practice Code: 533
Lifespan: 10 years
Tax Credit Rate: 50%
Certification Requirements: Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Riparian Forest Buffer Maintenance

<i>NRCS Practice Code:</i>	391
<i>Lifespan:</i>	annual
<i>Tax Credit Rate:</i>	50% rate when used in conjunction with the minimum width of the practice (35 feet); 75% rate when used in conjunction with 50 foot or greater width.
<i>Additional Information:</i>	NRCS Practice Guide for Riparian Forest Buffers , DEP Riparian Forest Buffer Guidance (pp10-11)
<i>REAP Conditions:</i>	Maintenance activities performed to ensure the survival and growth of riparian buffer plantings, in accordance with long-term buffer operation and maintenance, are eligible – including: mowing, applications of herbicide, vegetation removal, control of noxious weeds, protections from competing plants/animals.
<i>Certification Requirements:</i>	Any Conservation district, NRCS employee, NRCS Certified Technical Service Provider, DEP employee, or private sector technician who has appropriate training and experience in the BMP planning, design and installation methods and techniques applicable to the size and scope of the BMP being certified. Completion of the Riparian Forest Buffer Maintenance Worksheet (Application p 15) is required.

Roof Runoff Structure

<i>NRCS Practice Code:</i>	558
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>REAP Conditions:</i>	This practice includes roof gutters and downspouts and shall only be applied to locations where runoff from farm buildings is causing severe erosion and/or transporting pollutants from animal wastes. Practice must include establishment of a stable outlet (see Underground Outlet). Repairs to a roof in preparation for this practice are not eligible for REAP tax credits.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Roofs and Covers

<i>NRCS Practice Code:</i>	367
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>Additional Information:</i>	The Roofed Storage/Roofed ACA worksheet (p 13 of Application) must be submitted along with the application.
<i>REAP Conditions:</i>	Practice applies to construction of roofing over Waste Storage Facility (313) and/or Heavy Use Area Protection (561). SCC staff site visit required. Roofs over new permanent animal housing (barns) are not eligible for REAP credits.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Sediment Basin

<i>NRCS Practice Code:</i>	350
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Basins associated with new animal housing are not eligible for REAP credits. If other REAP-eligible BMPs are associated with the practice, a prorated portion of the basin may be eligible.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Silage Leachate Management

<i>Practice Code:</i>	
<i>Lifespan:</i>	Equal to longest component BMP lifespan, not to exceed 15 years
<i>Tax Credit Rate:</i>	50%
<i>Certification Requirements:</i>	Any Conservation district or NRCS employee, or NRCS Certified Technical Service Provider, or private sector engineer or technician who has appropriate training and experience in the BMP planning, design and installation methods and techniques applicable to the size and scope of the BMP being certified.

Sinkhole Treatment

<i>NRCS Practice Code:</i>	527
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Utilized to permanently close sinkholes that currently pose a threat to groundwater pollution from animal activity or manure application.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Solid/Liquid Waste Separation Facility

<i>NRCS Practice Code:</i>	632
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Manure separation must be included in the operation's Nutrient/Manure Management Plan.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Spring Development

<i>NRCS Practice Code:</i>	574
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Eligible in conjunction with Prescribed Grazing (528) only. Subsurface drainage (606) is authorized for supplying a viable water source needed for the livestock and in conjunction with providing a stable outlet. Practice may include a maximum of 1,200 feet of 4-inch collection line only. For collection systems greater than 1,200 feet, SCC staff approval is required. All Federal, State, and Local laws and regulation pertaining to wetlands must be followed.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Structure for Water Control

<i>NRCS Practice Code:</i>	587
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>REAP Conditions:</i>	REAP tax credits not authorized for the installation of structures designed to impound water for irrigation, recreation, household water, or to create ponds.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Subsurface Drain

<i>NRCS Practice Code:</i>	606
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Subsurface drainage is eligible only as a companion practice for primary structural BMPs. REAP tax credits for 606 are not authorized for non-structural or vegetative practices such as Conservation Cover (327), Contour Farming (330), Cover Crop, Forage and Biomass Planting.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Terrace

<i>NRCS Practice Code:</i>	600
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	The practice is to be applied where: water erosion is a resource concern, the soils and topography are such that terraces can be constructed and farmed with a reasonable effort, and a stable outlet can be provided.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Underground Outlet

<i>NRCS Practice Code:</i>	620
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50% or 75% (rate when used for ACA treatment)
<i>REAP Conditions:</i>	This practice is to be used as a supporting practice to outlet water from other conservation practices such as roof runoff structure, terrace, and watering facilities.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Waste Transfer

<i>NRCS Practice Code:</i>	634
<i>Lifespan:</i>	10 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Eligible in conjunction with Waste Storage Facility. REAP tax credits are not authorized for: Portable pumps, pumping equipment or other portable equipment for removing, distributing, or applying animal waste on the land.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Waste Treatment

<i>NRCS Practice Code:</i>	629
<i>Lifespan:</i>	Annual
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Only completed projects are eligible
<i>REAP Conditions:</i>	Use of the Waste Treatment practice must be included in the operation's Nutrient/Manure Management Plan.
<i>Certification Requirements:</i>	Any Conservation district or NRCS employee, or NRCS Certified Technical Service Provider, or private sector engineer or technician who has appropriate training and experience in the BMP planning, design and installation methods and techniques applicable to the size and scope of the BMP being certified.

Water Well

<i>NRCS Practice Code:</i>	642
<i>Lifespan:</i>	5 years
<i>Tax Credit Rate:</i>	50%
<i>REAP Conditions:</i>	Eligible in conjunction with Prescribed Grazing (528) only. REAP tax credits not authorized for: providing water for the farm headquarters; domestic use.
<i>Certification Requirements:</i>	Individual with appropriate NRCS Job Approval Authority or Registered Professional Engineer.

Equipment BMPs (REAP Eligible Only)

Composting Equipment

<i>Lifespan:</i>	New Equipment - 7 years, Used Equipment - 3 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Compost screeners, turning equipment, baggers, etc. as approved by the Commission
<i>REAP Conditions:</i>	Composting must be included in the operation's Nutrient/Manure Management Plan.

Cover Crop Rollers and Roller Attachments

<i>Lifespan:</i>	New Equipment - 7 years, Used Equipment - 3 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Refer to Attachment 5
<i>REAP Conditions:</i>	Equipment used to roll down cover crop residue prior to no-till planting of subsequent crops

Manure Incineration Equipment

<i>Lifespan:</i>	New Equipment - 7 years, Used Equipment - 3 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Furnaces, Burners, Conveyors, other equipment approved by Commission
<i>REAP Conditions:</i>	Incineration must be included in the operator's Nutrient/Manure Management Plan

Manure Injection Equipment – Low Disturbance

<i>Lifespan:</i>	New Equipment - 7 years, Used Equipment - 3 years
<i>Tax Credit Rate:</i>	50%
<i>Additional Information:</i>	Refer to Attachment 6
<i>REAP Conditions:</i>	Equipment must be capable of shallow injection of manure and/or must be a contiguous part of a manure injection system. Manure injection equipment that utilizes new technology will be evaluated by the Commission on a case by case basis.
<i>Certification Requirements:</i>	Requires Equipment Dealer Certification

Manure Separation Equipment

Lifespan: New Equipment - 7 years, Used Equipment - 3 years
Tax Credit Rate: 50%
REAP Conditions: Manure separation must be included in the operation's Nutrient/Manure Management Plan.

No-Till Planting Equipment – Planter or Drill

Lifespan: New Equipment - 7 years, Used Equipment - 3 years
Tax Credit Rate: 50%
Additional Information: Refer to [Attachment 5](#)
Certification Requirements: Requires Equipment Dealer Certification

Precision Nutrient Application Equipment

Lifespan: New Equipment - 7 years, Used Equipment - 3 years
Tax Credit Rate: 50%
Additional Information: Refer to [Attachment 5](#)
REAP Conditions: Components of Nutrient Application Equipment that enable base equipment (new or existing) to perform with variable rate application capabilities.
Certification Requirements: Requires Equipment Dealer Certification

Residue Management Equipment – Low Disturbance

Lifespan: New Equipment - 7 years, Used Equipment - 3 years
Tax Credit Rate: 50%
Additional Information: Refer to [Attachment 6](#)
REAP Conditions: Vertical tillage equipment used to incorporate manure and/or manage heavy corn residue with minimal soil disturbance. Equipment whose main function is secondary tillage (i.e. disking equipment) is not eligible. Equipment that utilizes new technology will be evaluated by the Commission on a case-by-case basis.
Certification Requirements: Requires Equipment Dealer Certification