

CHAPTER 12 – SALES TAX CODE

Sec. R12-100.5 Remediation Contracting

The following activities are considered remediation contracting and are exempt:

- (1) excavation, transportation, treatment, and/or disposal of contaminated soil for purposes of site remediation (rather than characterization);
- (2) installation of groundwater extraction and/or injection wells for purposes of groundwater remediation;
- (3) installation of pumps and piping into groundwater extraction wells for remediation purposes;
- (4) installation of vapor extraction wells for the purpose of soil or groundwater remediation;
- (5) construction of remediation systems, such as groundwater treatment plants, vapor extraction systems, or air injection systems;
- (6) connection of remediation systems to utilities;
- (7) abandonment of groundwater or vapor extraction wells;
- (8) removal/demolition of remediation systems;
- (9) capping/closure construction activities; and
- (10) service or handling charges for subcontracted remediation contracting activities.

(Ord. 2010-25, 9/7/2010, Reenacted) SUPP 2010-03