

# ENVIRONMENTAL SERVICES RECYCLING TECHNICAL ASSISTANCE



Assisting Your Business With Environmental Resources

## RECYCLING IS "GOOD FOR BUSINESS"

Iowa is one of the more progressive recycling states in the U.S. due in large part to its environmental technical assistance programs for business. The Iowa Department of Economic Development (IDED), Iowa Department of Natural Resources (IDNR), the Recycle Reuse Technology Transfer Center (RRTTC) and the Iowa Waste Reduction Center (IWRC) work together to offer services that help businesses save money, increase operational efficiencies, enhance regulatory compliance and manage difficult waste management issues.

### Free, Confidential, Non-Regulatory Services

The Iowa Waste Exchange (IWE) actively matches businesses and organizations that produce byproducts and waste with other groups interested in using or recycling those materials. This helps businesses save disposal money and protect the environment by reducing, reusing and recycling materials. Customized assistance is available in your area. To learn more, visit [www.iowadnr.com/waste/iwe/index.html](http://www.iowadnr.com/waste/iwe/index.html).

The Pollution Prevention for Business program (P2) offers focused assessments with in-depth recommendations and plant-wide assessments that identify potential pollution prevention opportunities a company should consider. This comprehensive program provides results in a customized report detailing cost-effective waste reduction recommendations. This service can also assist a business in managing environmental issues proactively by establishing an Environmental Management System (EMS). For more information, visit [www.iowaP2services.com](http://www.iowaP2services.com) or call 515.281.5918.

The Iowa Waste Reduction Center (IWRC) provides on-site assessments that review a company's operations and current waste management practices. IWRC provides a customized report for the business providing expert analysis on regulations and pollution prevention opportunities. To find out more, visit [www.iwrc.org](http://www.iwrc.org) or call toll free 800.422.3109.

### Financial Incentive Programs

The Solid Waste Alternatives Program (SWAP) is a financial assistance program focusing on reducing the amount of solid waste generated and landfilled in Iowa. Through a competitive process, financial assistance is available for a variety of projects, including source reduction, recycling and education. Assistance is in the form of forgivable loans, zero interest loans and three percent interest loans. A 50 percent cost share is required through cash match and in-kind match. For more information, visit [www.iowadnr.com/waste/financial/financialswap.html](http://www.iowadnr.com/waste/financial/financialswap.html) or call 515.281.8623.

The Regional Collection Center (RCC) Establishment Grant program provides grant assistance for costs associated with education and the capital outlay for permanent collection facilities, and encourages the proper disposal of household hazardous materials and hazardous waste from "conditionally exempt small quantity generator" businesses. To learn more, visit [www.iowadnr.com/waste/financial/financialrcc.html](http://www.iowadnr.com/waste/financial/financialrcc.html) or call 515.281.5859.

### Affordable By-Product Reutilization

The Recycle Reuse Technology Transfer Center (RRTTC) works with representatives from Iowa businesses and the industry community to promote recycling activities in Iowa and to facilitate cooperative efforts among Iowa industries and academic institutions. The RRTTC offers the Materials Innovation Service to ensure affordable access for Iowa companies to the latest in mechanical, physical and chemical properties testing for the purpose of by-product reutilization. For assistance, visit [www.rrttc.com](http://www.rrttc.com) or call 319.273.3689.

### Economic and Environmental Analysis

The Pollution Prevention Intern Program (P2) is an innovative partnership among government, academia and business. Through a competitive process, businesses can obtain a college graduate or upper-level undergraduate student to identify, evaluate and implement recycling, waste reduction and pollution prevention projects in their facilities over an 11-week summer internship. The P2 program can improve a company's economic bottom-line and environmental footprint. For more, visit [www.iowadnr.com/waste/p2/intern.html](http://www.iowadnr.com/waste/p2/intern.html) or call 515.281.8063.

200 East Grand Avenue  
Des Moines, Iowa 50309-1819 U.S.A.

International: +1.515.725.3100  
Domestic: 1.800.245.4692



## Recycling Property Tax Exemption

Industrial machinery, equipment, computers and their replacement parts are exempt from property tax when used primarily in the recycling or reprocessing of paper, cardboard, waste wood, plastic waste precuts or in the abatement of air and water pollution control.

To qualify for the property tax exemption, your business must complete two steps:

- Apply for certification from the Iowa Department of Natural Resources (IDNR). Visit [www.state.ia.us/tax/forms/54064.pdf](http://www.state.ia.us/tax/forms/54064.pdf) to access the application form. Information on how to file for certification is listed on the application form. For questions regarding certification information concerning your specific process or equipment, please contact the IDNR at:

**Solid waste machinery and equipment** – used for recycling paper, cardboard or plastic products, call: 515.281.8176

**Wastewater and animal waste pollution control equipment** – 515.242.5260

**Air quality pollution control equipment** – 515.242.5100

- Once your business has received its IDNR certification, the next step is to file an application for tax exemption with your property tax assessing authority.

If your property is assessed locally, your application must be filed with the city or county assessor. Contact your county assessor's office if you have questions regarding the application filing process for your county. A listing of county contacts may be obtained at [www.iowacounties.org/Publications.htm](http://www.iowacounties.org/Publications.htm).

If you are a public utility assessed by the department of Revenue and Finance, your application must be filed with that state agency. Contact the Iowa Department of Revenue at 515.281.3114 or visit [www.iowa.gov/tax/](http://www.iowa.gov/tax/) if you have questions regarding the application filing process.

## Recycling Sales Tax Exemption

Recycling sales tax exemption differs from recycling property tax exemption in that it does not require certification by the IDNR. Industrial machinery, equipment, computers and replacement parts are sales tax exempt if used directly and primarily in the recycling or reprocessing of waste products. The sale or rental of air or water pollution control equipment is taxable unless the equipment is used directly and primarily by a manufacturer in processing. (This does not include noise pollution equipment)

To qualify for recycling sales tax exemption, the business purchasing or renting qualifying equipment must complete the Iowa Sales Tax Exemption Certificate, found online at [www.state.ia.us/tax/forms/31014.pdf](http://www.state.ia.us/tax/forms/31014.pdf), and submit the completed form to the seller when completing the sales transaction.

For more information on recycling sales tax exemption visit [www.iowa.gov/tax/forms/31014.pdf](http://www.iowa.gov/tax/forms/31014.pdf) to view the booklet Sales Tax on Industrial Machinery, Equipment and Computers or call 800.367.3388 to order a free copy of this booklet delivered to your business.

For updates on machinery or pollution control equipment, legislative issues and changes to the Iowa Administrative Code, please contact the Department of Revenue at 515.281.6163.

For more information on the Regulatory Assistance Team, contact the Iowa Department of Economic Development (IDED)  
1.800.245.IOWA +1.515.725.3100 [www.iowalifechanging.com](http://www.iowalifechanging.com)