## WHAT ELSE SHOULD I KNOW

Chapter 292.11, Wis. Stats., requires prompt reporting at the time a discharge occurs, or if that is not known, at the time the discharge is discovered. Chapter ATCP 35.10(3), Wis. Adm. Code, also requires prompt reporting to be eligible for reimbursement of cleanup costs through the Agricultural Chemical Cleanup Program (ACCP) fund.

A minimum of one soil or groundwater sample, with results greater than Department approved levels, is necessary to identify contamination at your site. Once contamination has been identified, eligible costs may be reimbursed. Costs associated with a site assessment for property transfer and costs associated with the discovery of contamination are not eligible for reimbursement.

Eligible and ineligible costs for the ACCP are listed in **ATCP 35**, **Wis. Adm. Code.** A workplan and cost estimate must be submitted and approved by the Department before starting cleanup activities.

ATCP 35.14, Wis. Adm. Code, lists a number of costs that are ineligible for reimbursement through the ACCP fund. If you are uncertain if a cost is eligible, contact the Department and request clarification prior to submitting your application. The Department has the authority to deduct twice the amount of an ineligible cost from your application if it is determined that you should have known the cost was ineligible.

ATCP 35.16, Wis. Adm. Code, explains when you are required to obtain three bids when hiring contractors for your cleanup. You should take the time to read and understand this section of the rule.

After Department staff review your application, a summary will be presented to you and the ACCP Council. The six member ACCP Council meets quarterly and is composed of representatives of the following groups: one agricultural chemical manufacturer and wholesaler, two farmers, two pesticide dealers and/or commercial applicators, and one environmental consultant. Department staff and Council members will discuss all costs that the Department proposes are ineligible for reimbursement on your application. You will be invited but are not required to attend this meeting.

The costs for cleanup at your site may be deductible as ordinary and necessary business expenses in the year in which the costs were incurred. You may wish to contact your personal tax specialist regarding this information.