LSP Association
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July 15, 2025

The Honorable James B. Eldridge, Senate Chair
The Honorable Adrian C. Madaro, House Chair
Joint Committee on Revenue
Massachusetts State House
24 Beacon Street
Boston, MA 02133

Re: Support for S.2007 – An Act Facilitating Brownfields Redevelopment

Dear Chair Eldridge, Chair Madaro, and Members of the Committee:

On behalf of the LSP Association (LSPA), I am writing in strong support of S.2007, *An Act Facilitating Brownfields Redevelopment*.

The LSPA represents over 800 Licensed Site Professionals (LSPs) and related practitioners dedicated to the cleanup and redevelopment of contaminated properties under the Massachusetts Contingency Plan (MCP). LSPs are scientists, engineers, and public health specialists licensed by the Commonwealth to oversee the assessment and remediation of sites impacted by oil and hazardous materials. Our members work at the front lines of revitalizing environmentally impaired properties to bring them back into productive use.

The Massachusetts Brownfields Tax Credit (BTC) program has been a cornerstone for incentivizing the cleanup and redevelopment of contaminated sites across the Commonwealth. Since its inception, it has spurred economic development, revitalized distressed properties, and enabled the creation of new and affordable housing, and in areas where environmental contamination would otherwise have been a barrier. Of note, since 2011, when the state began publicly reporting on credit recipients, over 500 Brownfield credits have been issued.

In recent years, questions have arisen about the scope of costs eligible for the BTC under the existing statute. Specifically, Department of Revenue (DOR) staff have suggested that costs associated with redevelopment activities—when those activities are required by the Massachusetts Department of Environmental Protection (MassDEP) under the MCP—may not be eligible for the credit because the statute does not explicitly reference them.

It is important to emphasize that the MCP, which is referenced in the BTC statute, relies heavily on the expertise and professional judgment of LSPs. LSPs, as licensed, quasi-governmental practitioners, operate as agents of the Commonwealth in determining the actions necessary to bring a site into compliance. In one of the few judicial opinions addressing the BTC (*Abodez Acorn CW LLC v. Commissioner of Revenue*), the court recognized that LSPs have the technical expertise to define the scope of cleanup work and, therefore, the costs that should be considered eligible for the credit. Despite this guidance, DOR has, in practice, applied its own interpretations in a way that risks supplanting the role of LSPs and undermining the regulatory framework of the MCP.

This uncertainty has created challenges for project proponents and communities seeking to return contaminated sites to productive use. Legislative clarification would resolve these questions and reaffirm the Commonwealth's commitment to reactivating underutilized properties as part of its economic development and housing production strategy, and S.2007 provides a targeted and thoughtful clarification. This legislation will:

- Provide needed certainty to developers and property owners working to revitalize contaminated sites.
- Restore the alignment between the BTC and the MCP by ensuring that costs determined necessary by MassDEP and LSPs are appropriately recognized as part of the credit.
- Support the Commonwealth's goals of economic development and housing production by making it financially feasible to address contamination barriers.

The LSPA strongly supports this legislative clarification as a means to remove barriers to site cleanup and redevelopment across the Commonwealth. We respectfully urge the Committee to report S.2007 favorably and ensure the Brownfields Tax Credit continues to serve as a vital tool for environmental and economic renewal.

We appreciate your thoughtful consideration of this important issue and stand ready to work with the Committee, NAIOP Massachusetts, and other stakeholders to ensure the Brownfields Tax Credit continues to deliver on its promise for communities across the state.

Respectfully,
The LSP Association, Inc.

Katie Kudzma
LSPA President

Mariellen Morris
LSPA Executive Director

cc:

- Senator Barry R. Feingold
- Tamara Small and Anastasia Daou, NAIOP Massachusetts
- MassDEP Commissioner, Bonnie Heiple