- (c) An air quality impact analysis shall demonstrate whether the maximum controlled emissions stated on the preconstruction permit application may cause:
 - 1. A violation of any State or Federal ambient air quality standard;
 - 2. Any exceedance of a PSD increment as defined in 40 CFR Part 52;
 - 3. An increase in ambient air concentration that equals or exceeds the significant air quality effect level, as set forth in Table 1 of N.J.A.C. 7:27–18.4(a), in a nonattainment area for any air contaminant; or
 - 4. A contravention of any other criterion established by the Department to protect human health and welfare and the environment.
- (d) An air quality impact analysis and/or a risk assessment shall be conducted in accordance with a protocol approved in advance by the Department. The Department shall not approve a protocol unless it takes all relevant sitespecific and general factors into account. These factors include, but are not limited to, a land use analysis, proper consideration of topography, a good engineering practice stack height analysis, use of the most recent version of EPAapproved models, identification of the most appropriate meteorological data, and consideration of all relevant averaging times. The protocol shall document how the person proposes to conduct the air quality impact analysis and/or risk assessment, and how the results will be presented to the Department. Technical guidance on the preparation of a protocol can be found in the Air Quality Permitting Program's Technical Manual 1002 (Guidance on Preparing an Air Quality Modeling Protocol) and Technical Manual 1003 (Guidance on Preparing a Risk Assessment for Air Contaminant Emissions). Additional technical guidance on preparing a protocol may be requested from:

New Jersey Department of Environmental Protection

Air Quality Permitting Program 401 East State Street, 2nd Floor PO Box 027

Trenton, New Jersey 08625-0027

Attention: Bureau of Air Quality Evaluation

New Rule, R.1998 d.231, effective May 4, 1998 (operative June 12, 1998).

See: 29 N.J.R. 3521(a), 30 N.J.R. 1563(b).

Former N.J.A.C. 7:27-8.5, Public comment, recodified to N.J.A.C. 7:27-8.10.

7:27-8.6 Service fees

- (a) Every application, notice, or registration submitted to the Department shall be accompanied by the fee, if any, set forth in the Base Fee Tables below.
- (b) After an application, notice or registration is submitted, the Department will invoice each applicant for any

- additional fees due to the Department, assessed in accordance with the Base Fee Schedule and the Supplementary Fee Schedule below. The applicant shall submit any fees so assessed to the Department within 60 days of receipt of the invoice.
- (c) The Base Fee Schedule and the Supplementary Fee Schedule apply to all applications, notices or registrations which are deemed administratively complete on or after the date on which this section is operative.
- (d) If an application is denied or a permit is revoked, for any reason, and the applicant reapplies, the new application shall meet all application requirements, including the fee requirement.
- (e) Any fee under this section that is subject to N.J.A.C. 7:1L shall be payable in installments in accordance with N.J.A.C. 7:1L.
- (f) Except for applications for sources at facilities subject to (g) below, a complete application fee for a preconstruction permit and certificate shall include both a preconstruction permit application fee and an operating certificate fee, as set forth below in the Base Fee Tables.
- (g) The owner or operator of a facility subject to N.J.A.C. 7:27–22 is not required to pay the operating certificate fees set forth in Tables 1, 2, 5, 6 and 10 below after June 30, 1995. However, the owner or operator of a facility subject to N.J.A.C. 7:27–22 is required to maintain operating certificates for sources at the facility under this subchapter until the issuance of an operating permit for the facility. In addition, after June 30, 1995 the owner or operator shall pay fees in accordance with N.J.A.C. 7:27–22.31 for any significant modification, as defined in the operating permit rules at N.J.A.C. 7:27–22.1, while the issuance of an operating permit for the facility is pending.
- (h) Fees due to the Department may be paid by personal check, corporate check, or money order, made payable to "Treasurer, State of New Jersey."
- (i) If both Category I and Category II sources are included in a single application, the Category I source(s) shall be subject to the Category I preconstruction permit fee, and the Category II source(s) shall be subject to the Category II preconstruction permit fee. All sources shall be subject to the Category II certificate fee.
- (j) If one application for a Category II initial permit or permit revision includes multiple sources or control apparatus, there may in some cases be a fee for the additional sources or control apparatus. This subsection applies only to Category II initial permit applications under Table 2 below, and to Category II permit revisions under Table 6 below. Under those tables, the first significant source on the application is subject to a fee of \$500.00. If more than one source or control apparatus is included in the applica-

tion, there is no additional fee for the additional sources or control apparatus if they are identical (as defined at N.J.A.C. 7:27–8.1) to the first one, for which a fee is already being paid. If an additional significant source or control apparatus does not meet the definition of identical at N.J.A.C. 7:27–8.1, the fee for the source or control apparatus is \$350.00. The following examples illustrate how to calculate these additional Category II fees under Tables 2 and 6:

- 1. An application which includes four identical boilers would require a fee of \$1,000: \$500.00 for the first boiler, no fee for the second, third and fourth identical boilers, and \$500.00 for the certificate fee;
- 2. An application which includes four different non-identical boilers would require a fee of \$2,050: \$500.00 for the first boiler, \$350.00 each for the second, third and fourth boilers, and \$500.00 for the certificate fee; and
- 3. An application which includes four identical reactors, served by four non-identical control apparatus, would require a fee of \$2,400: \$500.00 for the first boiler, no fee for the other three identical boilers, \$350.00 for the first control apparatus, \$350.00 each for the second, third, and fourth control apparatus, and \$500.00 for the certificate fee.
- (k) There is no fee for an insignificant source, even if emissions from an insignificant source must be listed on an application under N.J.A.C. 7:27–8.4(g).

A. BASE FEE TABLES

Table 1 Category I permit fees

Activity	Basis	<u>Amount</u>
Preconstruction permit	Per application	\$100.00
Operating certificate	Per application	\$150.00
Total Category I initial		\$250.00
permit fee	•	
	Table 2	
C	ategory II permit fees	
Activity	Basis	Amount
Preconstruction permit	Per first significant	\$500.00
_	source per application	
Additional fee	Per each additional non-	\$350.00
	identical significant	
	source or control appara-	
	tus on the same applica-	
	tion ¹	
Operating certificate	Per application	\$500.00
Total Category		\$1,000 plus \$350
II initial		per additional
permit fee		non-identical
-		significant source
		or control
		apparatus
		11
¹ See (j) above.		

Table 3 Environmental improvement pilot test fees

Activity
Application for environmental improvement pilot test

Basis Per Application or per renewal Amount \$250.00

Table 4
Registration Fees
Part 4a

General permit registration fees

Activity Basis Amount Per Registration for authorization to act under a general permit under N.J.A.C. 7:27–8.8(c)

Part 4b Used oil space heater registration fees

Activity	Basis	Amount
Registration for	Per	\$250.00
authorization to operate a	Registration	
used oil space heater under		
N.J.A.C. 7:27–20.3		
Five year renewal for a used	Per	\$250.00
oil space heater under	Registration	
N.I.A.C. 7:27–20.3		

Table 5 Category I permit revision fees

Activity Preconstruction permit	Basis Per revision application	Amount \$100.00
revision	rei revision application	\$100.00
Operating certificate	Per revision application	\$150.00
revision	• •	
Total Category I per-		\$250.00
mit revision fee		

Table 6 Category II permit revision fees

Activity	Basis	Amount
Preconstruction permit	Per first changed signifi-	\$500.00
revision	cant source per permit	
	revision application	****
Additional fee	Per each additional non-	\$350.00
	identical significant source or control appara-	
	tus being changed on the	
	same permit revision ap-	
	plication ²	
Operating certificate	Per permit revision appli-	\$500.00
revision	cation	
Total Category		\$1,000 plus \$350
II permit		per additional
revision fee		non-identical significant source
	•	or control
		apparatus
		••
² See (j) above.		

Table 7 Compliance plan change fees

Activity

Basis

Amount

Category I compliance plan change Category II compliance	Per application Per application	\$ 50.00 \$250.00	Transfer of ownership under N.J.A.C. 7:27–8.21(b)2	Per Facility	\$ 50.00
plan change	Table 8		Change in equipment or stack designation under N.J.A.C. 7:27–8.21(b)3	Per Preconstruction Permit	\$ 00.00
Activity Category I seven-day-	Basis Per notice	<u>Amount</u> \$50.00	A change listed in N.J.A.C. 7:27–8.21(b) 4, 5, 6, or 7	Per submitted amendment	\$200.00
notice change Category II seven-day- notice change	Per notice	\$250.00	Correction of a typographical error under N.J.A.C. 7:27–8.21(b)8	Per Preconstruction Permit	\$ 00.00
	Table 9 Amendment fees		C	Table 10 ertificate Renewal fees	
Activity Change in identifying information under N.J.A.C. 7:27–8.21(b)1	Basis Per Preconstruction Permit	Amount \$ 00.00	Activity Category I Category II	Basis Per Operating Certificate Per Operating Certificate	Amount \$250.00 \$500.00

	B. SUPPLEMEN'	ΓARY FEE SCHEDULE Basis	Amount
1.	Prevention of Significant Deterioration	Dasis	Amount
1.	a. Engineering Review	Per Applicable Air Contaminant	\$500.00
	b. Implement Public Comment Require-	Tot rippiicable rin contaminant	φ200.00
	ment	Per Comment Period	500.00
2.	Ambient Air Monitoring		
	a. Review Protocol	Per Protocol	500.00
	b. Inspect Monitoring Locations and		
	Équipment Installation	Per Inspection	500.00
	c. Review Quality Assurance Plan	Per Plan	500.00
	d. Review Data	Per Required Report	500.00
3.	Air Quality Impact Analysis	• •	
	a. Evaluate Protocol	Per Protocol	500.00
	b. Review Screening Modeling	Per Review	500.00
	c. Review Refined Modeling	Per Review	500.00
4.	Risk Assessment		
	a. Evaluate Protocol	Per Protocol	500.00
_	b. Review Risk Assessment	Per Review	500.00
5.	Testing		
	a. Evaluate Source-Specific Testing Proto-		
	col	B B	450.00
	i. Process Materials Testing	Per Protocol	450.00
	ii. Source Emission Testing	Per Protocol	500.00
	b. On-site Monitoring of Sample Collection		
	Pursuant to an Approved Source-Spe-		
	cific Testing Protocol i. Process Materials Testing	Per Collection Event	200.00
	ii. Source Emissions Testing	Per Performance Test	500.00
	c. Review Testing Report	Tel Tellormance Test	500.00
	i. Process Materials Testing	Per Report	200.00
	ii. Source Emissions Testing	Per Report	500.00
6.	Audit Performance of Continuous Emission	1 of Acpost	200.00
٠.	Monitors		
	a. Evaluate Protocol	Per Protocol Per Permit	500.00
	b. Observe Testing	Per Protocol Per Permit	500.00
	c. Review Testing Report	Per Report	500.00
7.	Periodic Compliance Inspection	Per Inspection Per Certificate	200.00

New Rule, R.1991 d.109, effective March 4, 1991 (operative March 31, 1991).

See: 22 N.J.R. 292(a), 23 N.J.R. 723(a).

Amended by R.1992 d.102, effective March 2, 1992 (operative March 28, 1992).

See: 23 N.J.R. 1858(b), 24 N.J.R. 792(a).

Deleted references and fee schedule regarding mathematical combinations.

Amended by R.1994 d.502, effective October 3, 1994 (operative October 31, 1994).

See: 25 N.J.R. 3963(a), 25 N.J.R. 4836(a), 26 N.J.R. 793(a), 26 N.J.R. 3943(b).

Amended by R.1995 d.205, effective April 17, 1995.

See: 26 N.J.R. 3922(a), 27 N.J.R. 1576(b).

Recodified from N.J.A.C. 7:27-8.11 and amended by R.1998 d.231, effective May 4, 1998 (operative June 12, 1998).

See: 29 N.J.R. 3521(a), 30 N.J.R. 1563(b).

Rewrote the section. Former N.J.A.C. 7:27-8.6, Denials, recodified to N.J.A.C. 7:27-8.14.

Amended by R.1999 d.428, effective December 6, 1999 (operative January 8, 2000).

See: 30 N.J.R. 4003(a), 31 N.J.R. 4016(a).

In the Base Fee Tables, changed Table 4 designation, inserted Table 4a designation and inserted Table 4b.

Amended by R.2002 d.53, effective February 4, 2002 (operative March 12, 2002).

See: 33 N.J.R. 3290(a), 34 N.J.R. 756(a).

In A. Base Fee Tables, rewrote Table 4, substituted "Part 4a" for "Table 4a", and "Part 4b" for "Table 4b".

7:27-8.7 Operating certificates

- (a) In order to operate a source covered by a preconstruction permit, the source shall also be covered by an operating certificate, which authorizes operation of the source. The preconstruction permit application form also serves as the application form for the operating certificate, and the Department shall issue the preconstruction permit and operating certificate simultaneously, combined in one document.
- (b) To obtain an operating certificate or a temporary operating certificate (see (d) below), an applicant shall follow the procedures for applying for a permit and certificate under N.J.A.C. 7:27–8.4.
- (c) An operating certificate (except for a temporary operating certificate issued under (d) below) expires five years after the date the preconstruction permit for the source was issued.
- (d) In some cases, the Department needs information obtained while a source is operating, such as stack testing results, in order to issue a final operating certificate. In such a case, the Department shall issue one of the following two types of temporary operating certificates:
 - 1. A 90 day temporary operating certificate, which is valid for 90 days and may be renewed by the Department one or more times; or
 - 2. A continuing temporary operating certificate, which continues in effect until the earliest of the following triggering events:
 - i. The Department notifies the permittee that the operating certificate has been converted to a 90 day temporary operating certificate;
 - ii. The Department issues a conventional operating certificate for the source; or
 - iii. Five years has passed since the issuance of a preconstruction permit for the source.

- (e) The operating certificate shall be renewed prior to its expiration if the source is to continue to operate. In order to ensure timely renewal of an operating certificate, an application for renewal of an operating certificate shall be made to the Department at least 90 days prior to the expiration date of the operating certificate. An application for renewal may be submitted electronically only if the entire permit application is, or has been, submitted to the Department through e-NJEMS prior to the submittal of the renewal application.
- (f) Before renewing an operating certificate, the Department may require testing to ensure compliance with State and Federal air pollution control requirements.

New Rule, R.1991 d.109, effective March 4, 1991 (operative March 31, 1991).

See: 22 N.J.R. 292(a), 23 N.J.R. 723(a).

Amended by R.1994 d.502, effective October 3, 1994 (operative October 31, 1994).

See: 25 N.J.R. 3963(a), 25 N.J.R. 4836(a), 26 N.J.R. 793(a), 26 N.J.R. 3943(b).

Repeal and New Rule, R.1998 d.231, effective May 4, 1998 (operative June 12, 1998).

See: 29 N.J.R. 3521(a), 30 N.J.R. 1563(b).

Former N.J.A.C. 7:27-8.7, Approvals, repealed.

Amended by R.2002 d.53, effective February 4, 2002 (operative March 12, 2002).

See: 33 N.J.R. 3290(a), 34 N.J.R. 756(a). In (e), substituted "e-NJEMS" for "AIMS".

7:27-8.8 General permits

- (a) A general permit is a pre-approved permit and certificate which applies to a specific class of significant sources. By issuing a general permit pursuant to N.J.S.A. 26:2C-9.2(h), the Department indicates that it approves the activities authorized by the general permit, provided that the owner or operator of the source registers with the Department and meets the requirements of the general permit. If a source belongs to a class of sources which qualify for a general permit, and the owner or operator of the source registers for the general permit and complies with this section, the registration satisfies the requirements at N.J.A.C. 7:27-8.3 for a permit and certificate.
- (b) A general permit may not be used to cover a source which is subject to PSD requirements under 40 CFR 52.21, or which is subject to emissions offsets requirements under N.J.A.C. 7:27–18.
- (c) A general permit is available for the following sources:
 - 1. One or more tanks and/or pumps used for storing and/or pumping gasoline, diesel fuel, or kerosene, located at a single service station (retail or non-retail), if the station:
 - i. Receives gasoline, diesel fuel, or kerosene from a delivery vessel and puts it into a stationary storage tank;
 - ii. Transfers gasoline from a storage tank into a gasoline vapor laden fuel tank;

- iii. Has Stage 1 vapor recovery equipment which complies with N.J.A.C. 7:27–16.3 on all gasoline tanks at the station; and
- iv. Has Stage 2 vapor recovery equipment which complies with N.J.A.C. 7:27–16 on all gasoline pumps at the station;
- 2. One or more pieces of woodworking equipment, located at the same facility, where all air contaminant emissions from the equipment are captured and vented to a particulate control apparatus with a minimum removal efficiency of 99 percent;
- 3. A single boiler with a maximum rated heat input of less than 10 million BTUs per hour, combusting natural gas, number 2 commercial fuel oil, propane, diesel or kerosene (and no other fuels);
- 4. A single emergency generator which operates no more than 500 hours per year, and which has a maximum rated heat input that is less than or equal to 15 million BTU per hour (generating approximately 1.5 megawatts of electricity) when the generator combusts diesel fuel, number 2 fuel oil or kerosene, or 40 million BTU per hour (generating approximately 4.0 megawatts of electricity) when the generator combusts natural gas or propane;
- 5. A bulk solid materials receiving and storage system, which uses pneumatic or mechanical conveying, where all particulate air contaminant emissions are captured and vented to a particulate control apparatus with a minimum removal efficiency of 99 percent;
- 6. One or more pieces of enclosed abrasive blasting equipment, located at the same facility, where all particulate air contaminant emissions from the equipment are captured and vented to a particulate control apparatus with a minimum removal efficiency of 99 percent;
 - 7. A stationary storage tank which:
 - i. Does not have a floating roof;
 - ii. Has a maximum capacity of 300,000 gallons; and
 - iii. Is used for storing VOC's with a vapor pressure within the applicable limit below:
 - (1) If the tank has a maximum capacity of 20,000 gallons or less, vapor pressure shall be less than 11.1 psia (pounds per square inch absolute) at 70 degrees Fahrenheit;
 - (2) If the tank has a maximum capacity of more than 20,000 gallons but less than or equal to 40,000 gallons, vapor pressure shall be less than 4.0 psia at 70 degrees Fahrenheit; or
 - (3) If the tank has a maximum capacity of more than 40,000 gallons but less than or equal to 300,000 gallons, less than .75 psia at 70 degrees Fahrenheit;
- 8. A soil vapor extraction system or a groundwater air stripping system used for the remediation of a gasolinecontaminated vehicle fueling station at one of the following types of locations:

- i. A current or former gasoline retail station;
- ii. A municipal, county or State garage;
- iii. A police or fire department;
- iv. A commercial or industrial site; or
- v. A property adjacent to an approved remediation site, provided the remediation activities are relevant to the adjacent property and are conducted concurrently with the remediation activities of the approved site; and
- 9. A single or multiple external combustion unit with a maximum rated heat input of less than 10 million BTUs per hour, firing natural gas, propane, kerosene, diesel oil, or number 2 fuel oil (and no other fuels).
- (d) For each general permit, the Department shall provide a registration form, the general permit itself, and a document entitled "General Procedures for General Permits."
- (e) The registration form shall include instructions for completing the form. The registration form shall require information identifying the registrant, identifying the source(s) which shall be covered by the registration, showing that the source meets the criteria for the general permit, and showing that the source will be operated in accordance with the general permit. In many cases, the registration form shall require the registrant to choose from among different options tailored to the source's size, operating characteristics, fuel used, and other parameters. Once the source is described or an option selected on the registration form, the registrant shall continue to operate the source within the parameters of the description and/or the selected option. The registration form shall require the registrant to certify the truth and accuracy of the information on the form. The certification shall meet the requirements of N.J.A.C. 7:27-1.39.
- (f) The general permit shall include all of the conditions and requirements which must be met in order to act under the authority of the general permit, including:
 - 1. A description of the class of significant sources which qualify for the general permit, including an explanation of how many of each type of source may be covered by one general permit registration;
 - 2. All requirements which apply to the source and which are satisfied by the general permit;
 - 3. Any monitoring, recordkeeping or reporting requirements;
 - 4. If applicable, standards the source must meet to comply with N.J.A.C. 7:27–8.12, State of the art; and
 - 5. Citations to the laws or rules which form the basis for the requirements listed in (f)2 through 4 above.
- (g) The "General Procedures for General Permits" shall apply to all general permits, and shall include instructions for the use general permits, a list of available general permits, and citations to regulatory provisions that apply to the use of general permits.

- (h) Some general permits apply to only one source, while others may apply to a class of sources located at the same facility. Each general permit shall specify whether it applies to a group or to a single source. If a general permit applies to only one source, and if several sources at one facility qualify for that general permit, a separate registration, including a fee, shall be submitted for each source.
- (i) The authority to act under a general permit begins upon the registrant's receipt of proof of the Department's receipt of the properly completed registration form (including the registration fee specified at N.J.A.C. 7:27–8.6). This proof can be a certified mail receipt, or a copy of the Department's written acknowledgment, issued under (k) below. A registrant may continue to act under the general permit for five years after the date of the proof of receipt, unless:
 - 1. A shorter term is specified in the general permit or the General Procedures for General Permits; or
 - 2. The Department amends the general permit based on a change to a law or regulation in accordance with (n) below.
- (j) The registrant is fully responsible for ensuring that the requirements of the general permit, the General Procedures for General Permits, and this section are complied with. If an owner or operator has registered a source under a general permit and the registration is incorrect or deficient, the owner or operator may be liable for penalties for acting without a permit or certificate. Examples of ways a registration might be incorrect or deficient include: if the registered source does not qualify for the general permit; if the registration was improperly completed; or if the registration did not include a key element such as required information or the correct fee.
- (k) The Department shall send an acknowledgment when a registration, including the appropriate fee, is received. However, the acknowledgment only indicates that the Department received the registration, and does not mean that the Department has reviewed or approved the registration. Therefore, if the registration is incorrect or deficient, the Department's acknowledgment does not in any way relieve the owner or operator from liability for penalties for any unauthorized activities.
- (1) A registrant shall operate within the conditions of the general permit. If the registration form allows the registrant to choose a particular option tailored to the source, the registrant shall operate the source within the parameters set forth in that option. Failure to operate within the parameters of the chosen option and within the general permit conditions shall constitute violation of a permit. If a registrant wants to make a change to a source which has been registered under a general permit, a new general permit registration is required, unless the changed source would remain within the class of sources which qualify for the general permit, and the source would continue to be operated in accordance with the parameters set forth in the option chosen in the registration.

- (m) To issue a general permit, or to amend an existing one, the Department shall draft a new or amended registration form and general permit, and shall publish a notice in the New Jersey Register that these documents are available for review and comment. When the comment period closes, the Department shall incorporate any changes the Department deems appropriate. The Department shall then announce the final general permit, and add it to the list of sources in (c) above, through a notice of administrative change published in the New Jersey Register.
- (n) If the Department changes an existing general permit, it shall notify each person who has registered under the general permit. The registrant shall comply with any applicable new requirements as follows:
 - 1. If the change to the general permit is required by a statute or regulation, a registrant shall comply by the date required for compliance in the statute or regulation. If the registrant cannot comply by that date, the registrant must stop operating the source or obtain by that date a source-specific permit and certificate which authorizes continued operation; and
 - 2. If the change to the general permit is not required by a statute or regulation, a registrant shall comply by the date which is 90 days after the date that the notice was received from the Department or the date when the registration, whichever is later. Thereafter, the registrant shall comply with the changed general permit.
- (o) A person who wishes to register a source under a general permit may obtain the registration form, the general permit, and the General Procedures for General Permits, at the address in N.J.A.C. 7:27–8.4(b).

New Rule, R.1998 d.231, effective May 4, 1998 (operative June 12, 1998).

See: 29 N.J.R. 3521(a), 30 N.J.R. 1563(b).

Former N.J.A.C. 7:27-8.8, Conditions of approval, recodified to N.J.A.C. 7:27-8.13.

Public Notice: Draft General Permits comment opportunity.

See: 32 N.J.R. 605(a).

Administrative change

See: 32 N.J.R. 2081(b).

Added (c)8.

Public Notice: Draft General Permits comment opportunity.

See: 33 N.J.R. 590(a).

Administrative change.

See: 33 N.J.R. 1377(a).

Public Notice: Air Quality Permit clarification of terminology.

See: 33 N.J.R. 3221(a).

Amended by R.2002 d.53, effective February 4, 2002 (operative March 12, 2002).

See: 33 N.J.R. 3290(a), 34 N.J.R. 756(a).

In (c), substituted "propane, diesel or kerosene" for "or both fuels" in 3, and inserted "number 2 fuel oil or kerosene," following "dieselfuel" and added "or propane" in 4.

Administrative change.

See: 34 N.J.R. 2804(a).

7:27–8.9 Environmental improvement pilot tests

(a) A person may seek approval for a preconstruction permit and certificate for an environmental improvement pilot test, as defined at N.J.A.C. 7:27–8.1, of air pollution control equipment or other environmental clean-up equipment under this section.