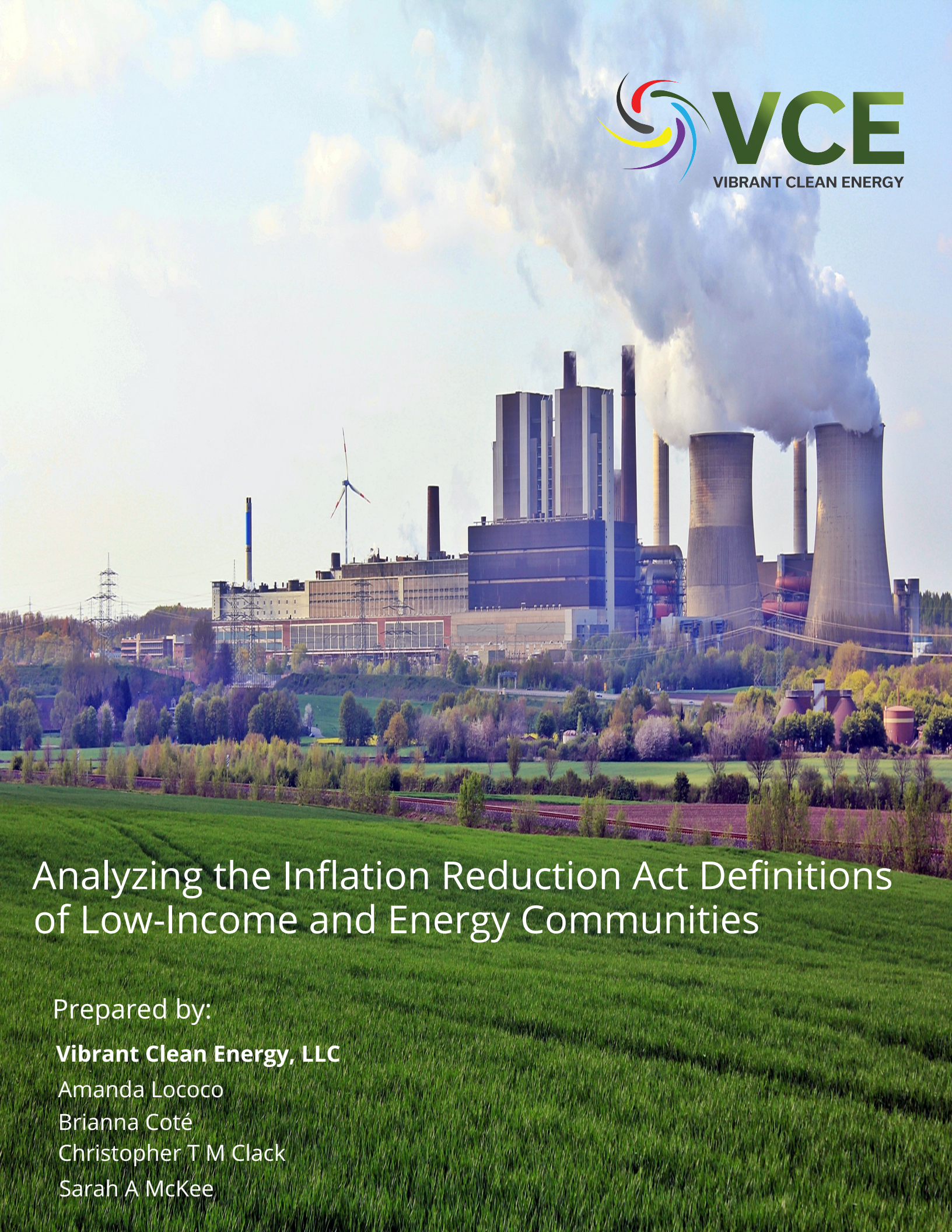

VCE
VIBRANT CLEAN ENERGY

Analyzing the Inflation Reduction Act Definitions of Low-Income and Energy Communities

Prepared by:

Vibrant Clean Energy, LLC

Amanda Lococo
Brianna Coté
Christopher T M Clack
Sarah A McKee

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1 Overview

In August 2022, the Inflation Reduction Act (IRA) was signed into law by the 117th Congressional Session. The changes and updates for incentives pertaining to clean energy technologies will provide historic levels of consistent federal support for the next decade. In addition, there are avenues to receive additional bonus incentives within the IRA bill. The present report provides an overview and analyzes the spatial components of two of these additional tax incentives called out by the legislation: Energy Communities and Low-Income Communities. The finalized data and documentation is constructed from an energy infrastructure modeling perspective. We hope the data and report will further enhance the discussion regarding the specific definitions for communities contained within the IRA legislation.

There are many new implications that will come out of the IRA bill. The two main incentives that the industry is familiar with are the Production Tax Credit (PTC) and the Investment Tax Credit (ITC). Both of these incentives are increased by 10% if a qualifying asset is built within an Energy Community. An additional 10% can be achieved if qualifying technologies are built within Low-Income Communities as defined by the IRA bill.

Figure 1.1 displays the finalized Low-Income and Energy Communities as processed by VCE for energy system models. The figure represents the data (shapefiles) that VCE is releasing as open source along with the present report.

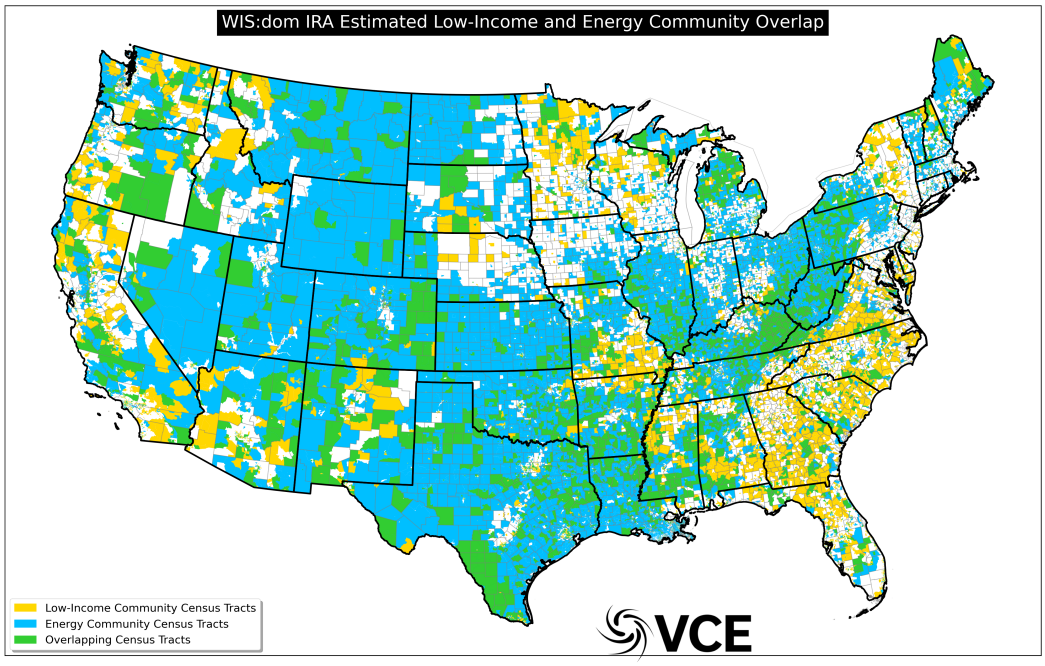

Figure 1.1: Census tract representation of LICs, Energy Communities, and their overlap.

The remainder of the report will detail the analysis Vibrant Clean Energy, LLC (VCE) performed to compute where these communities currently exist. Note we only consider the contiguous US throughout; thus Alaska, Hawaii, and US territories are removed from all ingested and processed data.

1.1 Energy Communities

Energy Communities as defined by the legislation are both broad and vague enough that the final scope is yet to be determined and will become more mature over the coming months. Further, there are many criteria for these communities that can change over time. Some areas may become future Energy Communities while others may fall out of being an Energy Community. Tax credits are increased by 10% for qualifying facilities that are located in an Energy Community.

There are multiple ways a location can qualify as an Energy Community. The IRA bill definition for an Energy Community can be broken down into several major categories:

- *Brownfield Sites*
- *Coal Communities*

    -Coal Mines Retired after December 31, 1999 (plus adjoining census tracts)

    -Coal Plants Closed after December 31, 2009 (plus adjoining census tracts)

- *Areas affected by employment and tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas*

Further definitions of these terms are given in Section 6.1 of the Appendix. For modeling purposes, we have tied much of the data listed above to census tract regions. This allows for easy alignment to other datasets that may eventually be needed.

The range of qualifying technologies is far broader for the Energy Community bonus incentive than the Low-Income Community bonus. This includes any technology that are capable of receiving the Clean Energy PTC or ITC such as wind, solar, storage, and nuclear assets.

1.2 Low-Income Communities

Per the IRA bill, "*up to 1.8 GW / year of low-income qualifying projects are eligible for 10% additional credit if located in a low-income community (or an additional 20 percentage points if located in a qualifying low-income residential building project or a low-income economic benefit project)*". For now, we will not consider the 20% credit given the resolution of our model (3km $\times$ 3km). In addition, "*the qualified wind or solar facility must have a maximum net output of less than 5 megawatts (as measured in alternating current)*" [1], meaning this incentive will only apply to community distributed solar photovoltaic (DPV) and small wind.

The IRA definition for a Low-Income Community can be found in Section 6.2 of the Appendix.

[1] https://www.democrats.senate.gov/imo/media/doc/inflation_reduction_act_of_2022.pdf

2 Energy Communities

The definition of an Energy Community is currently rather abstract in certain parts from the legislation. This will become more focused as both industry and the federal government work to create a mature, repeatable standard. Here we present the approach VCE undertook to define these regions. There are three main areas that are addressed in this, which include Brownfield Sites, Coal Communities, and Fossil Fuel Impact Areas. A multitude of datasets were considered, processed, and analyzed by VCE. Many of the datasets processed were point data. To give this information some spatial representation in our model, we used census tract shapefiles [2] to associate each point with its corresponding census tract. Census tract areas hold many collected datasets that make it easy to use and incorporate information into any future definitions of an Energy Community. Further details as to how each individual dataset came together are given in the subsections below.

Figure 2.1 provides a detailed breakdown of how each census tract gets pulled in.

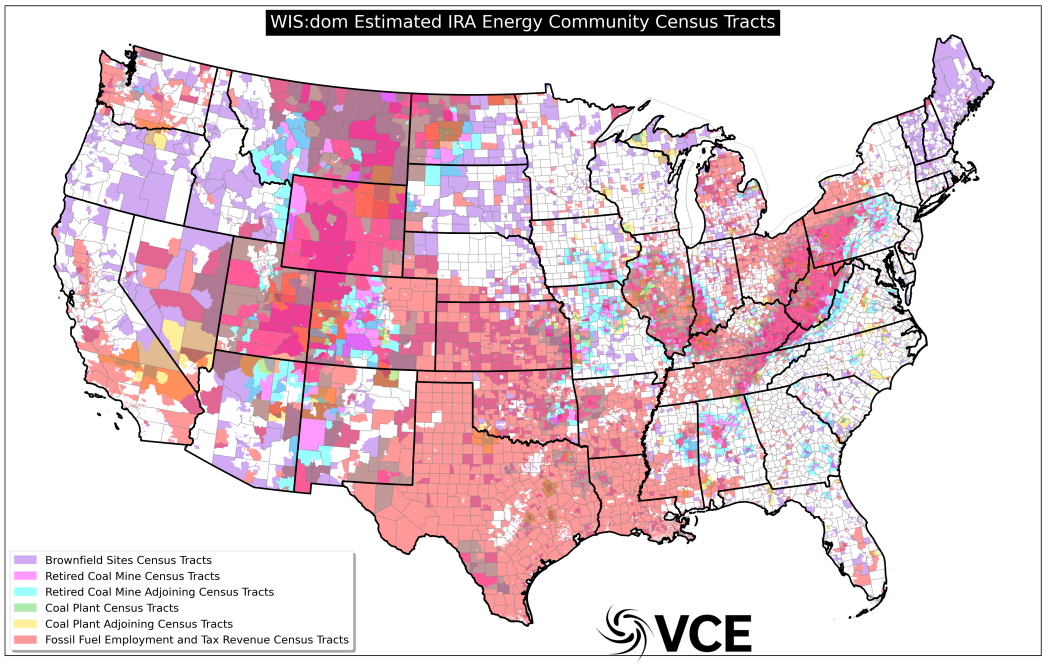

Figure 2.1: Energy Communities by classification

In general, we see significant incentive bonuses for the Appalachian belt, the Illinois basin, the Rocky Mountain states, Texas, Kansas, Oklahoma, Arkansas, and Louisiana with moderate to large incentives in the Pacific West and Plains.

As a final, additional constraint, we know that our model will not build on national parks, so we remove this from our representation of Energy Communities [3]. Figure 2.2 shows the spatial extent of our determined Energy Communities across the US.

[2] https://hub.arcgis.com/datasets/92e085b0953348a2857d3d3dac930337_0/explore?location=32.766489%2C-97.139624%2C11.00

[3] https://www.arcgis.com/home/item.html?id=5e92f2e0930848faa40480bcb4fdc44e

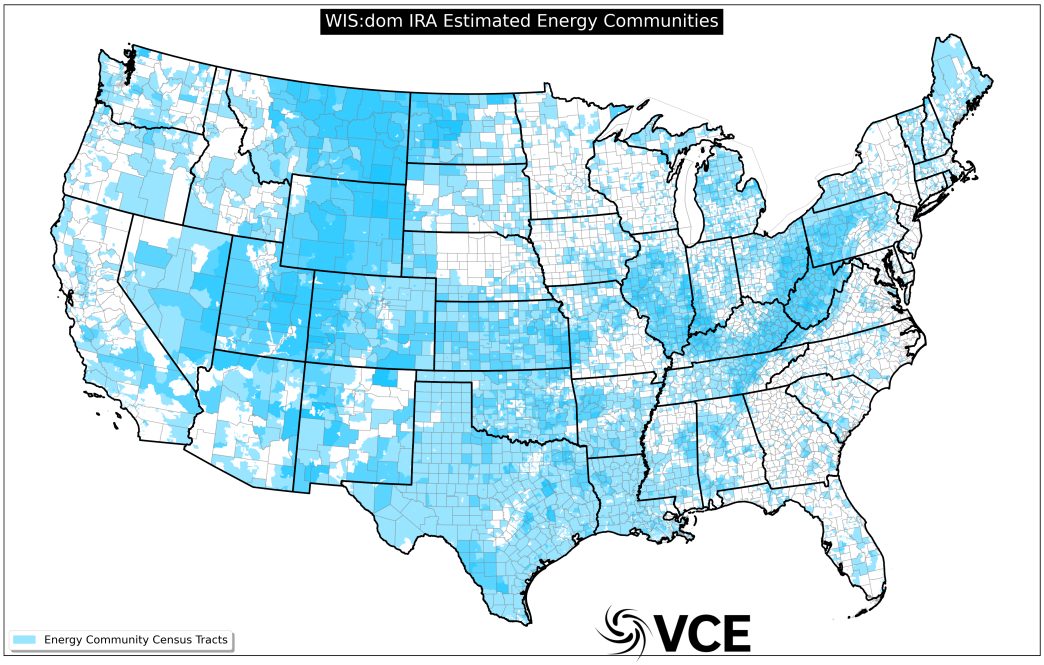

Figure 2.2: Energy Communities (with national parks removed)

The gradient indicates how many different Energy Community classifications fall into each census tract. Areas that are light blue only have one type of Energy Community causing the census tract to be flagged. Areas that are darker shades of blue have two or more types of Energy Communities causing the census tract to be flagged. As the darker census tracts have multiple Energy Communities, there is increased confidence that these areas will qualify for the incentives.

2.1 Brownfield Sites

We used shapefiles from the EPA via EnviroAtlas to help map the Brownfield Sites [4]. This data only contained the longitude and latitude points of the Brownfield Sites. Alaska, Hawaii, US territories (Guam, Puerto Rico, Virgin Islands), and data entry errors were quality controlled.

Using the census tract data referenced in Section 2, shapefiles were made by including the census tracts where the Brownfield Sites reside. This assumption gave spatial representation of this information to our model that can ingest and run at a spatial resolution as fine as 3km $\times$ 3km.

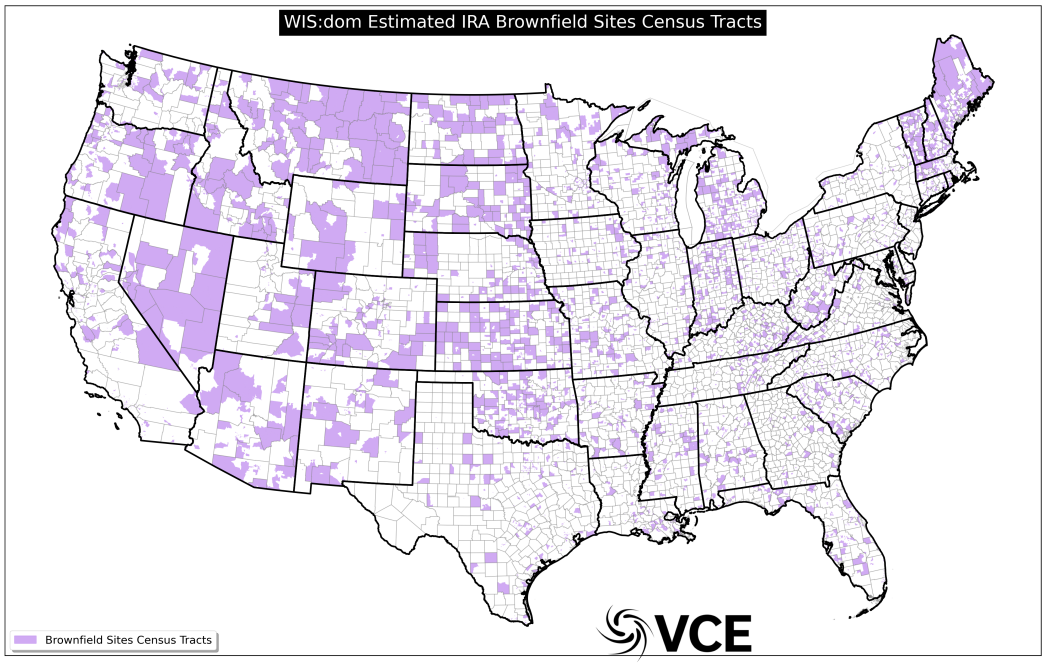

Figure 2.3: Brownfield Site census tracts

Looking at Figure 2.3, there appear to be large Brownfield Site deposits in Nevada, Montana, and Maine. However, this is somewhat of a skewed view since the census tracts in western states tend to be larger than those in the rest of the country.

[4] https://enviroatlas.epa.gov/enviroatlas/interactivemap/?featuredcollection=e5f95175f9184d508be636377796f1c2

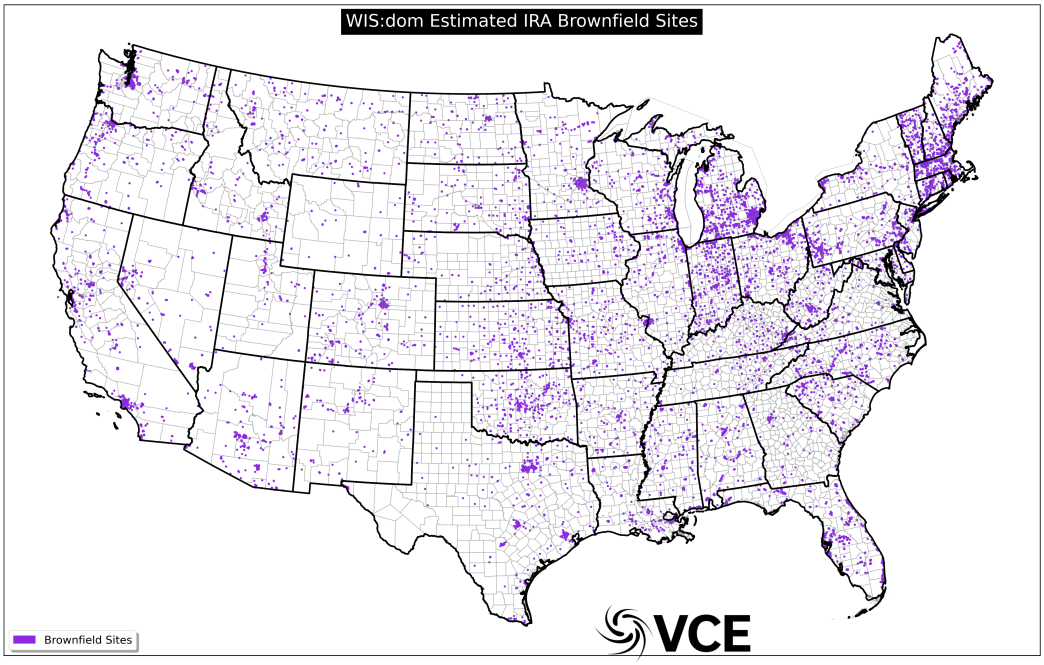

Figure 2.4: Latitude and longitude representation of the Brownfield Sites

If we observe only the point data in Figure 2.4, we can see that there are large concentrations of Brownfield Sites in the New England states, Michigan, and Indiana. Areas such as Michigan have smaller clusters of Brownfield Sites, but they are spread out across the majority of the state. It is also apparent to see that the larger clusters of Brownfield Sites do exist closer to many larger population centers.

2.2 Coal Communities and Infrastructure

Coal has been the backbone of the electricity mix from inception and has certainly led us to where we are today; however, newer, more efficient, and cleaner technologies altogether are now available to replace it. It is clear to see that one of the main drivers of the IRA legislation is to find and incentivize new energy growth in areas impacted by the transitions we are observing in the energy sector. Two aspects in particular are called out, which includes coal mine sites that retired after December 31, 1999 as well as coal electric generating sites that retired after December 31, 2009. The census tracts *and* the adjoining census tracts to these regions receive an additional 10% bonus for the ITC and PTC. The following subsections will discuss and analyze the locations of these areas.

2.2.1 Retired Coal Mines

Much of the historical coal mine data has not been closely recorded. As such, finding accurate data to represent closed coal mines can be both challenging and ambiguous. VCE found two main sources of interest: data provided by the Office of Surface Mining, Reclamation, and Enforcement (OSMRE) [5] and data provided by the Mine Safety and Health Administration (MSHA) [6].

The OSMRE uses a computer system called the Abandoned Mine Land Inventory System (e-AMLIS) to "*store, manage, and report on the OSMRE Inventory of Abandoned Mine Land Problems*". While this system provided the original data, we retrieved a filtered down version of the latitudes and longitudes of retired coal mines from an external source that utilized e-AMLIS [7]. We decided to use this source since accessible shapefiles were provided [8].

We note a few caveats with our use of this data. First, this data is somewhat dated as it is from 2015. However, we believe that incorporating the MSHA data helps minimize this issue. Second, the mine closure dates were unclear, and we decided to use the date prepared information provided as determination of when the coal mine was abandoned and filtered out those closed before 2000. Lastly, this data includes all "*problem areas*" associated with coal mines (i.e. clogged streams, equipment facilities, etc.). We used the OSMRE code descriptions to determine which problem areas were most likely mine sites and which were not [9]. We included Priority 1, 2, and 3, whose descriptions can be found on the OSMRE site. For transparency, VCE included:

- *BE - Bench*
- *DH - Dangerous Highwalls*
- *H - Highwalls*
- *MO - Mine Openings*
- *P - Portals*
- *PI - Pits*
- *S - Subsidence*
- *SP - Slump*
- *UMF - Underground Mine Fires*
- *VO - Vertical Openings*

The MSHA uses the Mine Data Retrieval System (MDRS) which "*gathers current and historical data from several MSHA databases and provides mine-by-mine data for all coal and*

[5] https://www.osmre.gov/programs/e-amlis
[6] https://www.msha.gov/data-reports/data-sources-calculators
[7] https://skytruth.org/2015/10/mapping-abandoned-coal-mines/
[8] https://skytruth-org.carto.com/tables/eamlis_clipped_filtered_wgs84/public
[9] https://www.osmre.gov/programs/e-amlis-priority-1-and-2-problem-types

metal/nonmetal mines and contractors in the United States, Puerto Rico, and the Virgin Islands". We used MSHA dataset 13 from the MDRS to obtain the longitude and latitude data [10]. We placed a few filters on this data. This included filtering for only coal (the dataset also includes some metal mines), abandoned and abandoned and sealed mine status, and status dates given after December 31st, 1999.

These two datasets were then combined. In a few places, these were complementary. Wyoming, as an example, shows more coal mine data from the OSMRE dataset. A few locations in New Mexico and Texas showed up from the MSHA data. Most other areas saw overlap. Overall, we found using both data sources provides a broader picture of what coal mine locations exist. Using the census tract data referenced in Section 2, shapefiles were made by including the census tracts where retired coal mines reside. A census tract designation was specifically called out by the legislation.

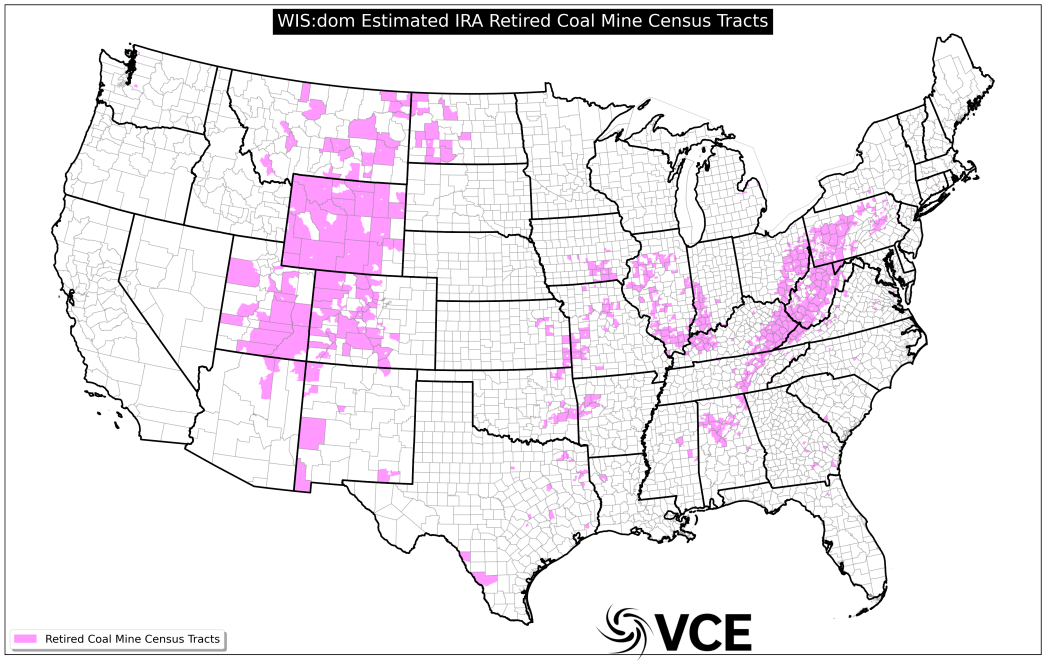

Figure 2.5: OSMRE and MSHA census tracts for coal mines retired after December 31st, 1999

In general, Figure 2.5 shows a large concentration of retired mines in the Inter-Mountain West, Appalachia, and Illinois. For retired coal mines, VCE found the adjoining census tract regions as those areas also qualify as an Energy Community.

[10] https://www.msha.gov/mine-data-retrieval-system

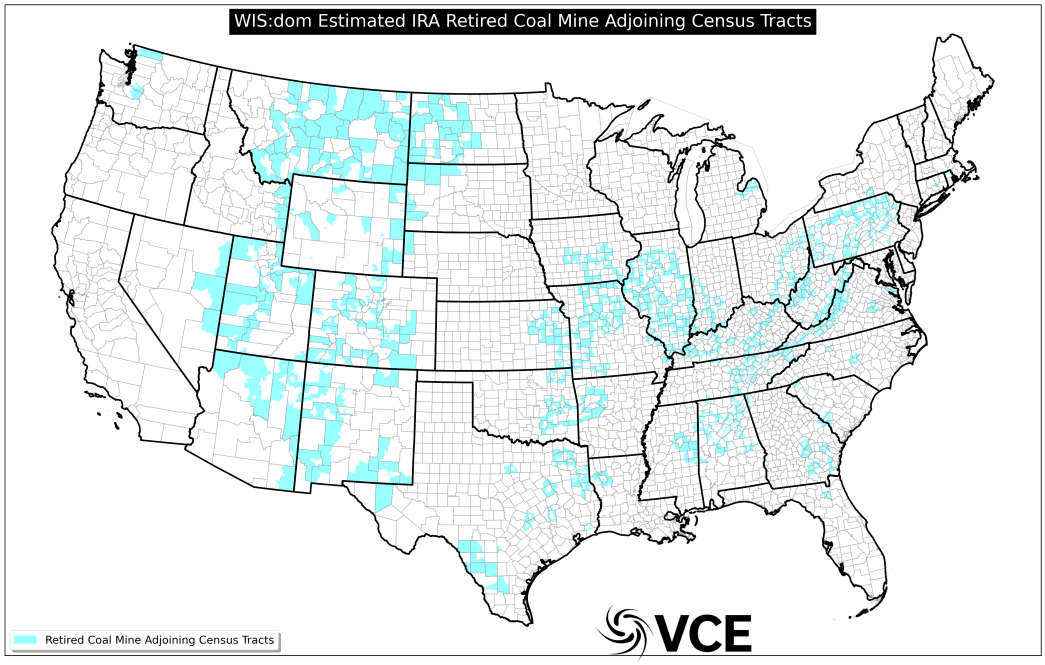

Figure 2.6: OSMRE and MSHA adjoining census tracts for coal mines retired after December 31st, 1999

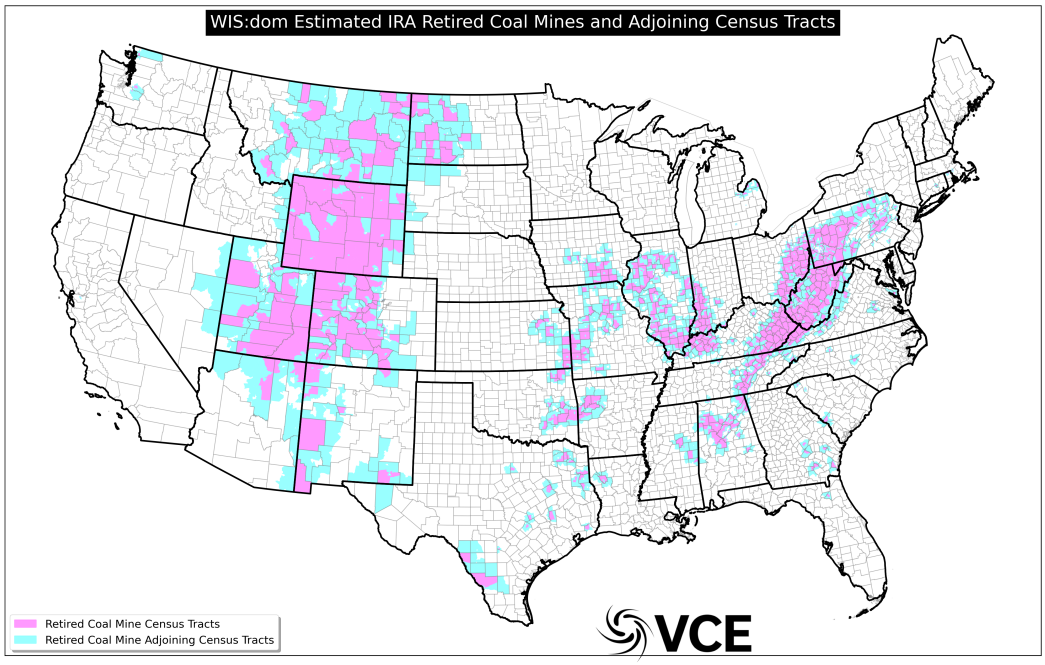

Figure 2.7: OSMRE and MSHA census tracts and adjoining census tracts for coal mines retired after December 31st, 1999

2.2.2 Retired Coal Plants

An internal VCE dataset already existed for the longitude and latitude of retired coal plants since 2009 from the annual EIA 860 summaries [11].

Using the census tract data referenced in Section 2, shapefiles were made by including the census tracts where retired coal plants reside. The legislation specifically called for the use of census tracts when handling this data.

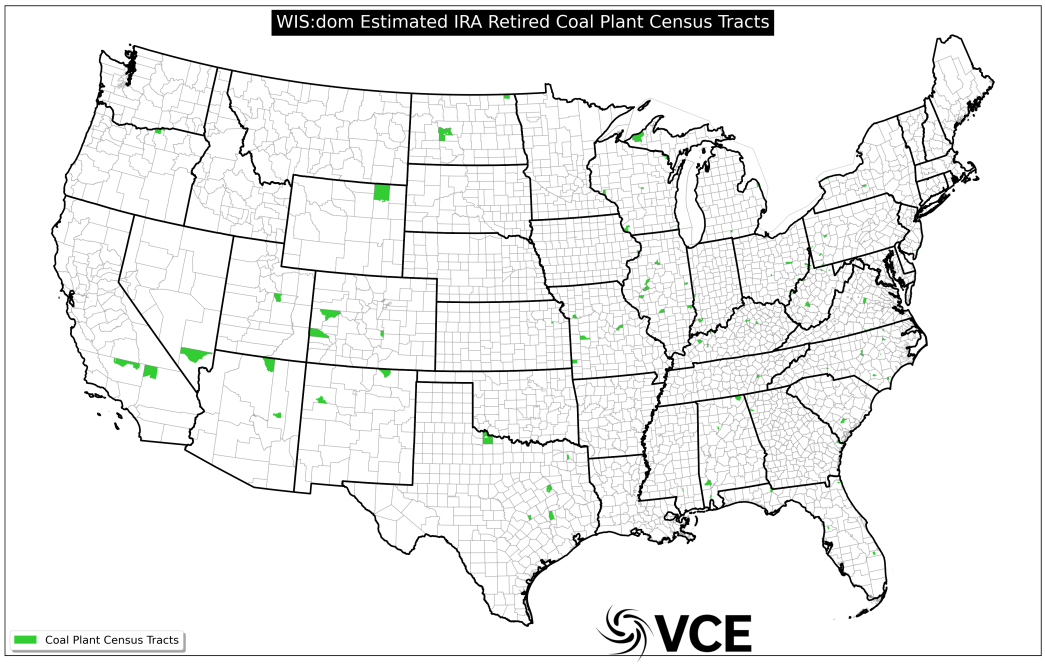

Figure 2.8: Census tracts for coal plants retired after December 31st, 2009

The retired coal plants in the contiguous USA are fairly spread out. There are no evident concentrations of census tracts in Figure 2.8. The adjoining census tracts will help the bonus incentives reach surrounding affected areas for these sites. For retired coal plants, VCE found the adjoining census tract regions as those areas also qualify as an Energy Community.

[11] https://www.eia.gov/electricity/data/eia860/

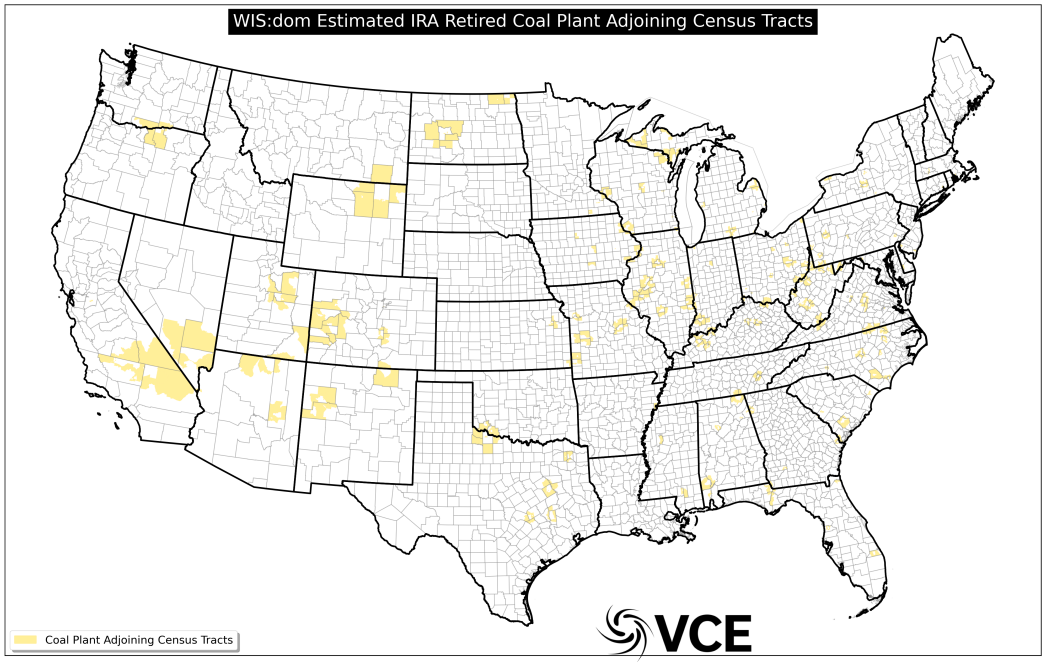

Figure 2.9: Adjoining census tracts for coal plants retired after December 31st, 2009

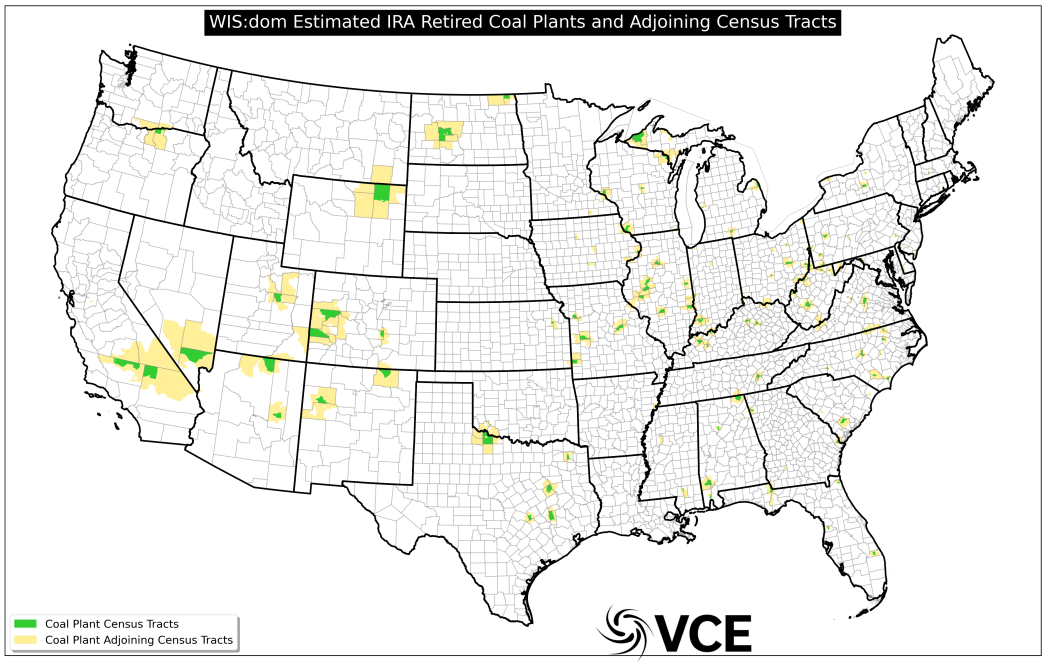

Figure 2.10: Census tracts and adjoining census tracts for coal plants retired after December 31st, 2009

2.3 Fossil Fuel Employment and Tax Revenue

This portion of the Energy Communities legislation is what will take the most time to define and develop. Many of the definitions provided will actually change regularly year-by-year. This is where areas may more readily become future Energy Communities or fall out of being an Energy Community. Most likely, final definitions of this will come from the federal government.

The legislation definition can be found in section 6.1 of the Appendix, but a summary of what this encompasses includes:

- Areas affected by employment and tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas where:
    1. *At least 0.17 percent fossil fuel employment exists*
    2. *Greater than 35 percent tax revenues are affected*
- Areas with an unemployment rate at or above the national average unemployment rate for the previous year.

The "*areas*" noted above refer to Metropolitan Statistical Areas or Non-Metropolitan Statistical Areas.

The above benchmarks can change for an area year-by-year. The tax revenue portion is the most complicated with no national database of information regarding this. Even at the local level this may not even exist in certain areas. VCE provides a representation of this criteria from an energy infrastructure modeling perspective. We know the electricity infrastructure very well. Using this, we will assume that, by proxy, where the energy infrastructure related to fossil fuels exist, that is where local employment and tax revenues will be affected.

There were several resources and datasets processed for this part of the legislation, most of which came from the EIA. Specifically, shapefiles relevant to coal, oil, and natural gas were extracted for use. These are summarized here with further overviews in subsequent subsections.

- *EIA 860 2020 Annual Fossil Fuel Existing Sites*
- *EIA Border Crossings, Liquids*
- *EIA Border Crossings, Natural Gas*
- *EIA Crude Oil Pipelines*
- *EIA Crude Oil Rail Terminals*
- *EIA Ethylene Crackers*
- *EIA HGL Pipelines*
- *EIA Liquefied Natural Gas Import/ Export Terminals*
- *EIA Natural Gas Trading Hubs*
- *EIA Natural Gas Processing Plants*
- *EIA Natural Gas Underground Storage*
- *EIA Petroleum Product Pipelines*
- *EIA Petroleum Product Terminals*
- *EIA Petroleum Refineries*
- *EIA Strategic Petroleum Reserves*
- *HIFLD Oil and Gas Wells*

There are assumptions and exceptions out there that will certainly exist to each of these datasets considered. We hope it provides another view of this definition from an energy modeling perspective and promote discussion.

2.3.1 EIA 860 2020 Annual Fossil Fuel Existing Sites

Internal VCE datasets already existed for the longitude and latitude of the annual 2020 EIA 860 data [12] for installed technology generating units across the contiguous US. This data was filtered down to only include coal and natural gas. We are currently using this as one estimate for the areas that will qualify for the fossil fuel employment stipulation as well as the unemployment stipulation. These existing thermal sites may be used as future qualifying census tracts as retirement of thermal units could create Energy Communities and unemployment in those areas, especially where coal technologies exist.

Using the census tract data referenced in Section 2, shapefiles were made by including the census tracts where EIA 860 sites reside. This assumption gave spatial representation of this information to our model which can ingest and run at a spatial resolution as fine as 3km $\times$ 3km.

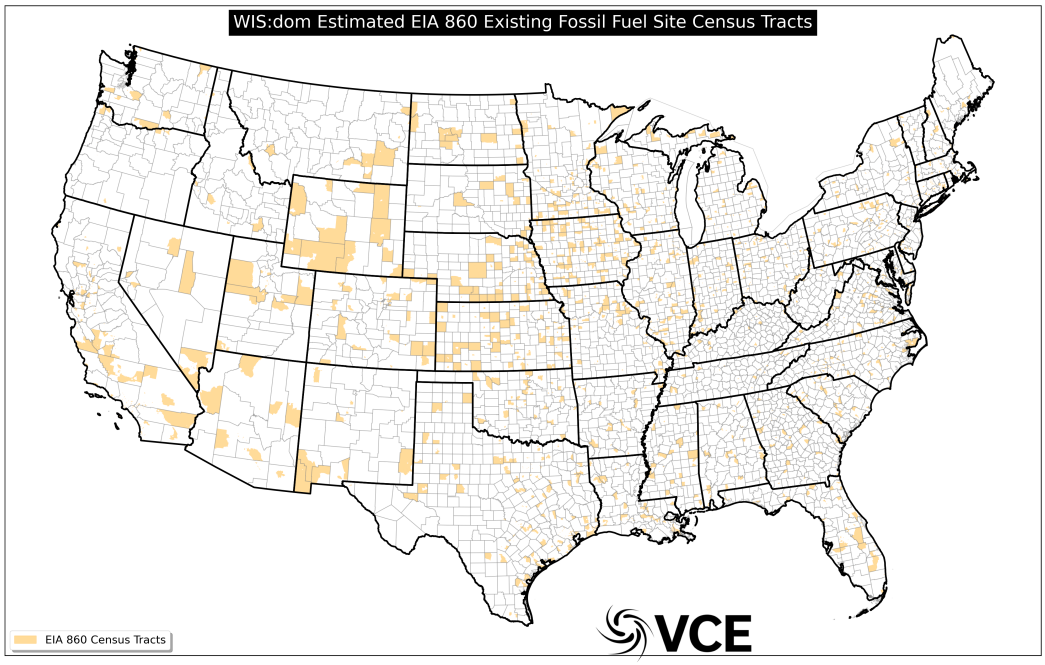

Figure 2.11: EIA 860 existing fossil fuel site census tracts

Using the census tracts to determine the areas with thermal generating units, Figure 2.11 shows more Energy Community bonus areas in Wyoming, Nebraska, Kansas, and Iowa.

[12] https://www.eia.gov/electricity/data/eia860/

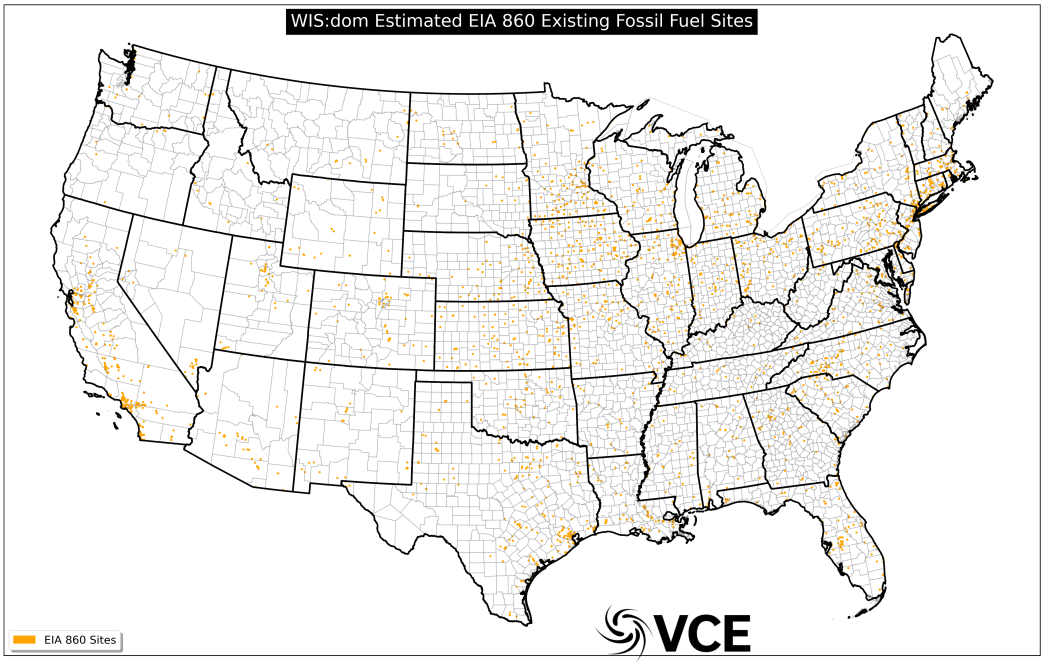

Figure 2.12: Latitude and longitude representation of the EIA 860 existing fossil fuel sites

However, if we use the points in Figure 2.12, we actually see higher concentrations of EIA 860 thermal generating sites in California, Kansas, Iowa, southern Minnesota, Massachusetts, and Connecticut.

2.3.2 EIA Data

All available shapefiles pertaining to coal, oil, and natural gas via transport, storage, etc, were taken from the the EIA website to contribute to this definition [13]. The pipeline shapefiles we used stored lineshapes instead of points. These datasets were processed such that the endpoints of each pipeline were found and saved as latitude and longitude data. Every other dataset gave the latitude and longitude of the relevant sites. All files were then combined into one and the associated census tracts were found.

2.3.3 Homeland Infrastructure Foundation-Level Data (HIFLD) Oil and Gas Wells

The EIA did not have a shapefile available for the oil and gas wells. However, we were able to find this data via Homeland Infrastructure Foundation-Level Data (HIFLD) [14]. This was added to the combined file described above so the relevant census tracts would be included. In particular, this was the data set that brought in large swaths of Texas, Oklahoma, Kansas, and Louisiana into the VCE Energy Community definition. It is hard to see how Energy Communities would be unrelated to areas where natural gas has such strong infrastructure presence.

2.3.4 Fossil Fuel Employment and Tax Revenue Census Tract Representation

Using all of the files mentioned in 2.3, Figure 2.13 shows how VCE will represent the fossil fuel employment and tax revenue areas.

[13] https://www.eia.gov/maps/layer_info-m.php

[14] https://hifld-geoplatform.opendata.arcgis.com/datasets/oil-and-natural-gas-wells/explore?location=31.763168$%$2C70.282736$%$2C3.20

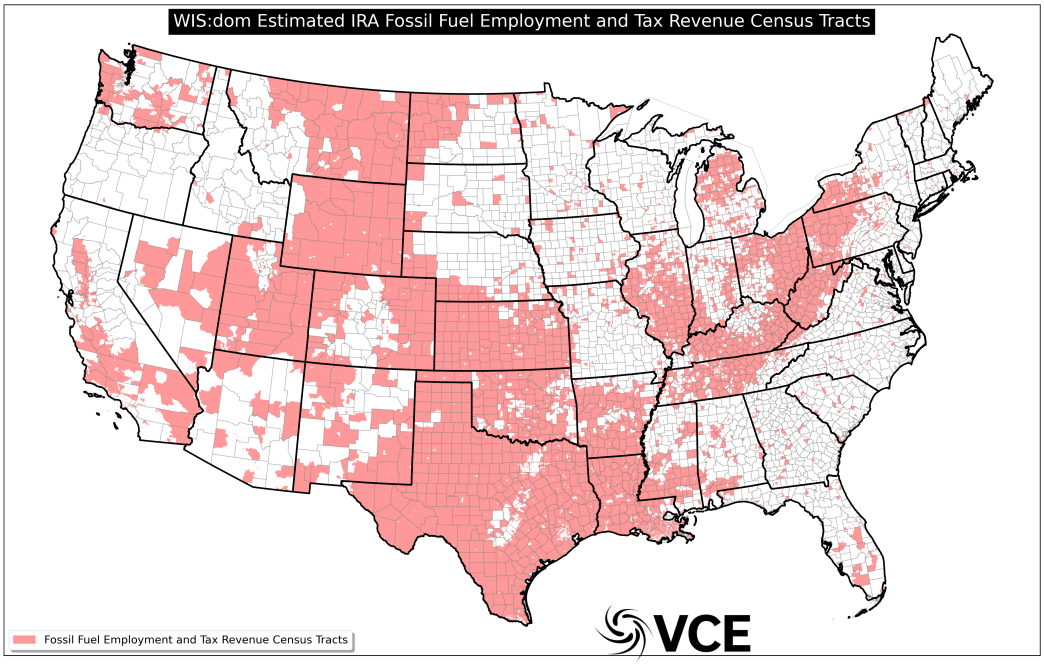

Figure 2.13: Fossil fuel employment and tax revenue census tracts

This approach to the definition will bring in large coverage in the Appalachian belt, the Illinois basin, Rocky Mountain states, Texas, Kansas, Oklahoma, Arkansas, and Louisiana. We note that certain states like Texas, Oklahoma, Kansas, and Louisiana have heavy coverage due to oil wells and extraction of natural gas.

3 Low-Income Communities

Up to 1.8 GW / year of low-income solar projects are eligible for 10 percentage point credit if located in a Low-Income Community (or an additional 20 percentage points if located in a qualifying low-income residential building project or a low-income economic benefit project). For now, we do not consider the 20% credit given the resolution of our model (3km $\times$ 3km). The qualified wind or solar facility must have a maximum net output of less than 5 megawatts (as measured in alternating current).

Shapefiles for the New Market Tax Credits Low-Income Communities were found on ArcGIS [15] and are the same as the ones mentioned throughout this paper. This layer contains data from the United States Census Bureau American Fact Finder at the census tract level pertaining to poverty and median family income information using 2012-2016 ACS estimates. Margin of errors were not considered.

The shapefile data contained census tract data for all of the US and had to be filtered down to only contain the Low-Income Communities.

In this dataframe, we filtered out both Alaska and Hawaii. Some rows corresponding to the columns Median Family Income and Percent Below Poverty did not have data, and these were set to 0. Columns were created for the median family and metro median income rates. Lastly, we filtered out communities that are above 80% median income in metro and non metro areas. Note that the non-metro areas do not have metro median metro income data.

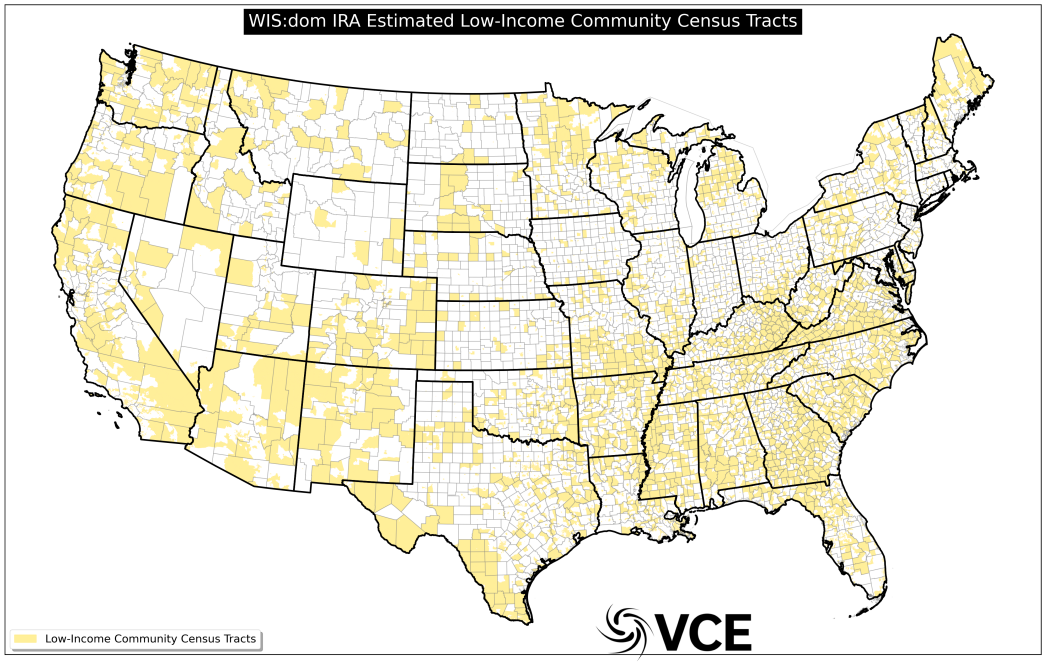

Figure 3.1: Census tract representations of Low-Income Communities in the contiguous US.

There appears to be sizeable stretches of Low-Income Communities throughout the entire US; however, Figure 3.1 depicts especially wide coverage of incentive areas in the Southeast, the Far West, Arizona, and New Mexico.

[15] https://hub.arcgis.com/datasets/92e085b0953348a2857d3d3dac930337_0/explore?location=32.766489%2C-97.139624%2C11.00

4 Low-Income and Energy Community Census Tracts

Figure 4.1 shows an initial finalized spatial analysis of the IRA legislation pertaining to both Low-Income and Energy Community definitions. This includes the Energy Community census tracts where national parks have been subtracted out. Areas that see the widest coverage of increased bonus tax incentive include the Inter-Mountain West, the Plains, and Appalachia.

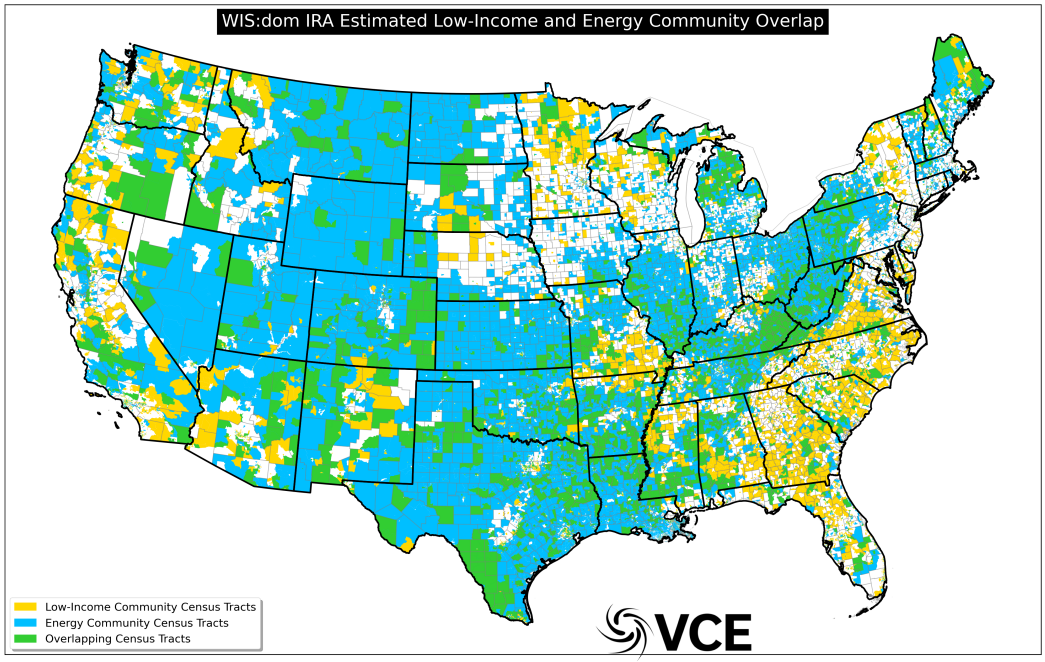

Figure 4.1: Census tract representation of LICs, Energy Communities, and their overlap.

5 Final Thoughts

VCE released the present report with the intention of providing information and creating discussion amongst both the industry and modeling communities. The IRA bill will have major impacts on the energy sector, and our goals were to identify where we might see some of these changes occur due to major tax incentives in qualifying Energy Communities and technology-based tax incentives in qualifying Low-Income Communities. We acknowledge our approaches to defining these communities may change as new information is released or discovered. The areas we consider Low-Income and Energy Communities are representative of our understanding and access to certain data as of the publication date of the present report.

6 Appendix

6.1 Energy Community

From from the legislation (pg. 258):

1. "(B) Energy Community.—For purposes of this paragraph, the term 'Energy Community' means—

   "(i) a Brownfield Site (as defined in subparagraphs (A), (B), and (D)(ii)(III) of section 101(39) of the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (42 U.S.C. 9601(39))),

   "(ii) a metropolitan statistical area or non-metropolitan statistical area which—

   "(I) has (or, at any time during the period beginning after December 31, 2009, had) 0.17 percent or greater direct employment or 25 percent or greater local tax revenues related to the extraction, processing, transport, or storage of coal, oil, or natural gas (as determined by the Secretary), and

   "(II) has an unemployment rate at or above the national average unemployment rate for the previous year (as determined by the Secretary), or

   "(iii) a census tract—

   "(I) in which—

   "(aa) after December 31, 16 1999, a coal mine has closed, or

   "(bb) after December 31, 2009, a coal-fired electric generating unit has been retired, or

   "(II) which is directly adjoining to any census tract described in subclause (I)."

6.1.1 Brownfield Site

Brownfield Site as defined by the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA) Section 101(39), subparagraphs (A), (B), and (D)(ii)(III) [16].

(39) Brownfield Site.—

(A) In general .— The term "Brownfield Site" means real property, the expansion, redevelopment, or reuse of which may be complicated by the presence or potential presence of a hazardous substance, pollutant, or contaminant.

(B) Exclusions .— The term "Brownfield Site" does not include—

(i) a facility that is the subject of a planned or ongoing removal action under this subchapter;

(ii) a facility that is listed on the National Priorities List or is proposed for listing;

(iii) a facility that is the subject of a unilateral administrative order, a court order, an administrative order on consent or judicial consent

[16] https://www.law.cornell.edu/uscode/text/42/9601

decree that has been issued to or entered into by the parties under this chapter;

(iv) a facility that is the subject of a unilateral administrative order, a court order, an administrative order on consent or judicial consent decree that has been issued to or entered into by the parties, or a facility to which a permit has been issued by the United States or an authorized State under the Solid Waste Disposal Act (42 U.S.C. 6901 et seq.), the Federal Water Pollution Control Act (33 U.S.C. 1321) [33 U.S.C. § 1251 et seq.], the Toxic Substances Control Act (15 U.S.C. 2601 et seq.), or the Safe Drinking Water Act (42 U.S.C. 300f et seq.);

(v) a facility that—

-(I) is subject to corrective action under section 3004(u) or 3008(h) of the Solid Waste Disposal Act (42 U.S.C. 6924(u) , 6928(h)); and

-(II) to which a corrective action permit or order has been issued or modified to require the implementation of corrective measures;

(vi) a land disposal unit with respect to which—

-(I) a closure notification under subtitle C of the Solid Waste Disposal Act (42 U.S.C. 6921 et seq.) has been submitted; and

-(II) closure requirements have been specified in a closure plan or permit;

(vii) a facility that is subject to the jurisdiction, custody, or control of a department, agency, or instrumentality of the United States, except for land held in trust by the United States for an Indian tribe;

(viii) a portion of a facility—

-(I) at which there has been a release of polychlorinated biphenyls; and

-(II) that is subject to remediation under the Toxic Substances Control Act (15 U.S.C. 2601 et seq.); or

(ix) a portion of a facility, for which portion, assistance for response activity has been obtained under subtitle I of the Solid Waste Disposal Act (42 U.S.C. 6991 et seq.) from the Leaking Underground Storage Tank Trust Fund established under section 9508 of title 26 .

(D) Additional areas .— For the purposes of section 9604(k) of this title , the term “Brownfield Site” includes a site that—

(ii)(III) is mine-scarred land.

6.2 Low-Income Communities

From the legislation (pg. 286), a Low-Income Community is as defined in the 48D(e), the New Market Tax Credit:

(i) the poverty rate for such tract is at least 20 percent, or

(ii)

(I) in the case of a tract not located within a metropolitan area, the median family income for such tract does not exceed 80 percent of statewide median family income, or

(II) in the case of a tract located within a metropolitan area, the median family income for such tract does not exceed 80 percent of the greater of statewide median family income or the metropolitan area median family income.