

## 2024 Virginia Agricultural Cost-Share, Tax Credit and CREP BMPs

Practice Code	Practice Name	Revision Date	Tax Credit	VACS Cost-Share	Requires NM Plan	Requires a Conservation Plan	Ag BMP Loan*	CREP
CCI-CNT	Continuous Conservation Initiative Long Term Continuous No-Till Planting System	4/2023	^	X	X			
CCI-FRB-1	Continuing Conservation Initiative Forested Riparian Buffer – Maintenance Practice	4/2023	^	X				
CCI-HRB-1	Continuous Conservation Initiative Herbaceous Riparian Buffer – Maintenance Practice	4/2023	^	X				
CCI-SE-1	Continuing Conservation Initiative Stream Exclusion – Maintenance Practice	4/2023	^	X				
CCI-SL-6N	Continuing Conservation Initiative Stream Exclusion with Narrow Width Buffer – Maintenance Practice	4/2023	^	X				
CCI-SL-6W	Continuing Conservation Initiative Stream Exclusion with Wide Width Buffer – Maintenance Practice	4/2023	^	X				
CCI-WP-2N	Continuing Conservation Initiative Stream Protection with Narrow Width Buffer – Maintenance Practice	4/2023	^	X				
CCI-WP-2W	Continuing Conservation Initiative Stream Protection with Wide Width Buffer – Maintenance Practice	4/2023	^	X				
CCI-WP-4	Animal Waste Control Facility – Maintenance Practice	4/2023	^	X				
CCI-WP-4C	Composter Facilities – Maintenance Practice	4/2023	^	X				
CP-21	CREP Grass Filter Strip	4/2023				X		X
CP-22	CREP Riparian Forest Buffer	4/2023				X		X
CP-23	CREP Wetland Restoration Rent	4/2023				X		X
CP-29	CREP Wildlife Habitat Buffer	4/2023				X		X
CRFR-3	CREP Woodland Buffer Filter Area	4/2023	X			X		X
CRLF-1	CREP Linear Foot of Streambank Protected	4/2023				X		X
CRSL-6	CREP Stream Exclusion with Grazing Land Management	4/2023	X			X		X
CRWP-2	CREP Stream Protection	4/2023	X			X		X
CRWQ-1	CREP Herbaceous Riparian Buffers	4/2023	X			X		X
CRWQ-6B	CREP Wetland Restoration	4/2023	X			X		X
CRWQ-11	CREP Agricultural Sinkhole Protection	4/2023	X			X		X
FR-1	Afforestation of Crop, Hay and Pasture Land	4/2023	X	X		X		
FR-3	Woodland Buffer Filter Area	4/2023	X	X		X	X	
FR-3M	Woodland Buffer Filter Area Maintenance	4/2023	X	X		X		

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FR-4	Woodland Erosion Stabilization	4/2023	X	X		X		
NM-1A	Nutrient Management Plan Writing and Revisions	4/2023	%	X				
NM-3C	Sidedress Application of Nitrogen on Corn at the 6-Leaf Stage or at Least 15" in Height and/or Grain Sorghum at the 5-Leaf Stage or at Least 12" in Height	4/2023	X	X	X			
NM-4	Late Winter Split Application of Nitrogen on Small Grains	4/2023	X	X	X			
NM-5N	Precision Nutrient Management on Cropland – Nitrogen Application	4/2023	X	X	X			
NM-5P	Precision Nutrient Management on Cropland – Phosphorus Application	4/2023	X	X	X			
NM-6	Manure Injection	4/2023	X	X	X			
NM-7	Cover Crop for Managing Liquid or Semi-Solid Manure	4/2023	X	X	X			
RMP-1	Resource Management Plan Development	4/2023	%	X	X	X		
RMP-2	Resource Management Plan Implementation	4/2023	%	X	X	X		
SE-1	Vegetative Stabilization of Marsh Fringe Areas	4/2023	X	X		X		
SE-2	Shoreline Stabilization	4/2023	X	X		X	X	
SL-1	Long Term Vegetative Cover on Cropland	4/2023	X	X	X	X	X	
SL-3	Stripcropping Systems	4/2023	X	X	X	X		
SL-3B	Buffer Stripcropping	4/2023	X	X	X	X		
SL-4	Terrace Systems	4/2023	X	X	X	X	X	
SL-6B	Alternative Water System	4/2023	X			X	X	
SL-6F	Stream Exclusion in Floodplains	4/2023	X	X		X	X	
SL-6N	Stream Exclusion with Narrow Width Buffer and Grazing Land Management	4/2023	X	X		X	X	
SL-6W	Stream Exclusion with Wide Width Buffer and Grazing Land Management	4/2023	X	X		X	X	
SL-7	Extension of Watering and Grazing Management Systems	4/2023	X	X		X	X	
SL-8	Protective Cover for Specialty Crops	4/2023	X	X				
SL-8A	Protective Cover for Agricultural Cropland	4/2023	X	X	X	X		
SL-8B	Small Grain and Mixed Cover Crop for Nutrient Management and Residue Management	4/2023	X	X	X			
SL-8H	Harvestable Cover Crop	4/2023	X	X	X			
SL-8M	Small Grain and Mixed Cover Crop for Nutrient Management and Residue Management with Fall Manure Application	4/2023	X	X	X			

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SL-10	Grazing Land Management	4/2023		X		X		
SL-11	Permanent Vegetative Cover on Critical Areas	4/2023	X	X		X		
SL-11B	Farm Road, Animal Travel Lane, Heavy Use Area Stabilization	4/2023	X			X	X	
SL-15A	Continuous High Residue Minimal Soil Disturbance Tillage System	4/2023	X	X	X			
SL-15B	Continuous No-Till Forage Production System	4/2023	X	X	X			
WFA-CC	Whole Farm Approach – Cover Crop Bundle	4/2023		X	X			
WFA-NM	Whole Farm Approach – Nutrient Management Bundle	4/2023		X	X			
WP-1	Sediment Retention, Erosion or Water Control Structures	4/2023	X	X		X	X	
WP-2A	Streambank Stabilization	4/2023	X	X		X	X	
WP-2B	Stream Crossings & Hardened Access	4/2023	X			X	X	
WP-2C	Stream Channel Stabilization	4/2023	X			X	X	
WP-2N	Stream Protection (Fencing With Narrow Width Buffer)	4/2023	X	X		X	X	
WP-2P	Portable Fencing for Stream Protection	4/2023		X		X		
WP-2W	Stream Protection (Fencing With Wide Width Buffer)	4/2023	X	X		X	X	
WP-3	Sod Waterway	4/2023	X	X		X		
WP-4	Animal Waste Control Facilities	4/2023	X	X	X	X	X	
WP-4B	Dairy Loafing Lot Management System	4/2023	X	X	X	X	X	
WP-4C	Composter Facilities	4/2023	X	X	X	X	X	
WP-4E	Animal Waste Structure Pumping Equipment	4/2023	X		X	X	X	
WP-4F	Animal Mortality Incinerator Facilities	4/2023	X	X	X	X	X	
WP-4FP	Feeding Pad	4/2023	X	X	X	X		
WP-4LC	Animal Waste Control Facility for Confined Livestock Operations	4/2023	X	X	X	X	X	
WP-4LL	Loafing Lot Management System with Manure Management (Excluding Bovine Dairy)	4/2023	X	X	X	X	X	
WP-4SF	Seasonal Feeding Facility with Attached Manure Storage	4/2023	X	X	X	X	X	
WP-5	Stormwater Retention Pond	4/2023	X			X	X	
WP-7	Surface Water Runoff Impoundment for Water Quality	4/2023	X			X	X	
WP-8	Relocation of Confined Feeding Operations from Environmentally Sensitive Areas	4/2023	X		X	X	X	
WQ-1	Grass Filter Strips	4/2023	X	X	X	X		
WQ-4	Legume Based Cover Crop	4/2023	X	X	X			

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WQ-5	Water Table Control Structures	4/2023	X	X		X	X	
WQ-6	Constructed Wetlands	4/2023	X		@	X	X	
WQ-6B	Wetland Restoration	4/2023	X			X	X	
WQ-7	Irrigation Water Recycling System	4/2023	X			X	X	
WQ-8	Fuel Storage Treatment	4/2023	X			X	X	
WQ-9	Capping/Plugging of Abandoned Wells	4/2023	X			X		
WQ-10	Integrated Pest Management	4/2023	X			X		
WQ-11	Agricultural Sinkhole Protection	4/2023	X	X		X		
WQ-12	Roof Runoff Management System	4/2023	X	X		X	X	

The Agricultural BMPs below are funded and administered by the Department of Environmental Quality (DEQ) Total Maximum Daily Load (TDML) Program. Additional information can be found at: [Implementation Cost Share Residential and Agricultural BMP Guidelines.](#)

Practice Code	Practice Name	Revision Date	Tax Credit	VACS Cost-Share	Requires NM Plan	Requires a Conservation Plan	Ag BMP Loan*	CREP
SL-6AT	Small Acreage Grazing System (TMDL)	3/2022	X			X	X	
EM-1T	Small Scale Manure Composting for Equine Operations – Static Systems	2/2018					X	
EM-1AT	Small Scale Manure Composting for Equine Operations – Aerated Systems	2/2018					X	

^ This BMP is a continuation or extension of an existing practice established by the applicant. The applicant was eligible to receive a tax credit for 25% of the first \$100,000 of the expense of the existing, previously installed BMP for the taxable year in which the practice was completed, pursuant to section 58.1-339.3 or 58.1-439.5 (Code of Virginia). If the applicant has an approved Resource Management Plan, the applicant is eligible to receive a tax credit for 50% of the first \$100,000 of the expense of the existing, previously installed BMP for the taxable year in which the practice was completed, pursuant to section 58.1-339.3 or 58.1-439.5 (Code of Virginia).

% This practice does not meet the definition of a tax credit-eligible Agricultural BMP as defined in section 58.1-339.3 (5.B.) (Code of Virginia), as the cost share rate is provided to acquire a Virginia certified professional nutrient management planner to generate a plan, and not to implement a conservation practice on the ground.

\* The “X” in the “Ag BMP Loan” column denotes BMPs that are eligible for a loan from the Virginia Clean Water Revolving Loan Fund (VCWRLF) administered by the Department of Environmental Quality.

@ Only if wetland is constructed to treat animal waste runoff

Note: Sections 58.1-339.3 and 58.1-439.5 of the Code of Virginia require a participant to have a soil conservation plan approved by the local Soil and Water Conservation District in order to be eligible to receive an agricultural best management practices tax credit, regardless of the type of implemented practice.