**Section 524.540 Environmental Remediation Tax Credit**

The River Edge Redevelopment Zone Site Environmental Remediation Tax Credit found in the Illinois Income Tax Act [35 ILCS 5/201(n)] allows a taxpayer a credit against the tax imposed by subsections (a) and (b) for certain amounts paid for unreimbursed eligible remediation costs that were paid in performing remediation at a site within a River Edge Redevelopment Zone for which a No Further Remediation Letter was issued and recorded under Section 58.10 of the Environmental Protection Act [415 ILCS 5/58.10].