

EXHIBIT J

SPECIAL PROVISIONS

- 1.1 Contractor shall, to the fullest extent practicable, make reasonable efforts to procure goods and supplies in a manner that maximizes the sales/use tax revenue allocated to San Bernardino County.
- 2.1 AB900 Restrictions at High Desert Detention Center (Adelanto): Contractor shall not commence work on land restricted through AB900 at the High Desert Detention Center located at 9438 Commerce Way, Adelanto, California, until the County has received written approval of the project from the State of California.
- 3.1 ABS shall not take any action or omit to take any action—including without limitation any decision relating to materials, labor, wage determinations, means and methods, processes, sequencing, or project timelines—that would or could jeopardize, delay, reduce, or otherwise adversely affect the County's eligibility for, or ability to receive or recover, any and all available rebates, tax incentives, credits, grants, or similar benefits associated with the Project. ABS shall take all steps necessary and work in good faith to assist the County in applying for, obtaining, and recovering all Incentives.
- 4.1 Contractor shall adhere to all requirements and provisions for the County to receive full tax rebate associated with Section 48E Clean Electricity Investment Credit (ITC) within the Inflation Reduction Act (IRA) and One Big Beautiful Bill Act (H.R. 1) as well as local cash incentive I-REN's Cash for Kilowatts program as stipulated on the date the Contract commences. These requirements include, but are not limited to the following
 - a. Davis Bacon Act (40 U.S.C. §§ 3141-3148)
 - i. All transactions regarding this Contract shall be done in compliance with the Davis-Bacon Act (40 U.S.C. 3141-3148) and the requirements of 29 C.F.R. pt. 5 as may be applicable.
 - ii. Contractor shall comply with 40 U.S.C. 3141-3148 and the requirements of 29 C.F.R. pt. 5 as applicable.
 - iii. Contractor agrees that a condition of this Contract is acceptance of the Department of Labor wage determination.
 - iv. Contractors are required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor.
 - v. Additionally, contractors are required to pay wages not less than once a week.
 - vi. The Contractor and all subcontractors and sub-subcontractors are required to pay their employees and workers a wage not less than the minimum wage for the work classification as specified in both the Federal and California wage decisions. See the General Conditions for additional information regarding California Prevailing Wage Rate Requirements and the applicable general prevailing wage determinations which are on file with the County and are available to any interested party on request. The higher of the two applicable wage determinations, either California prevailing wage or Davis-Bacon Federal prevailing wage, will be enforced for all applicable work/services under this Contract.
 - b. Apprenticeship Requirements
 - i. In addition to comply with all California required apprenticeship requirements, Contractor shall comply with all applicable apprenticeship requirements contained in 26 U.S.C. § 45.

- c. Domestic Content Bonus Credit
 - i. Contractor shall comply with all requirements to purchase steel, iron or manufactured products that are produced in the United States as stated in 26 U.S.C. § 45.
- d. Copeland "Anti-Kick Back" Act
 - i. Contractor shall comply with 18 U.S.C. § 874, 40 U.S.C. § 3145, and the requirements of 29 C.F.R. Part 3 as may be applicable, which are incorporated by reference into this Contract.
 - ii. Contractor or subcontractor shall insert in any subcontracts the clause above and such other clauses as the federal government may by appropriate instructions require, and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for the compliance by any subcontractor or lower tier subcontractor with all of these contract clauses.
- e. Contract Work Hours and Safety Standards Act (40 USC § 3702)
 - i. Overtime requirements. No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.
 - ii. Violation; liability for unpaid wages; liquidated damages. In the event of any violation Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, Contractor and any subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of this Section 3.1, in the sum of \$10 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek without payment of the overtime wages required by federal law.
 - iii. Withholding for unpaid wages and liquidated damages. The County, shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by Contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (ii) of this section.
 - iv. Subcontracts. Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraph (i) through (iii) of this section and also a clause requiring the subcontractors to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (i) through (iv) of this section.
- f. Clean Air Act and the Federal Water Pollution Control Act (42 USC §§ 7401-7671q, 33 U.S.C. §§ 1251-1387)

- i. Contractor agrees to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act, as amended, 42 U.S.C. § 7401 et seq.
- ii. Contractor agrees to report each violation to the County and understands and agrees that the County will, in turn, report each violation as required to assure notification to the federal funding source, and the appropriate Environmental Protection Agency Regional Office.
- iii. Contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance.

Federal Water Pollution Control Act

- iv. Contractor agrees to comply with all applicable standards, orders, or regulations issued pursuant to the Federal Water Pollution Control Act, as amended, 33 U.S.C. 1251 et seq.
 - v. Contractor agrees to report each violation to the County and understands and agrees that the County will, in turn, report each violation as required to assure notification to the federal funding source, and the appropriate Environmental Protection Agency Regional Office.
 - vi. Contractor agrees to include these requirements in each subcontract exceeding \$150,000 financed in whole or in part with Federal assistance.
- g. Procurement of Recovered Materials (45 CFR § 75.331)
- i. Contractor shall comply with the provisions of section 6002 of the Federal Solid Waste Disposal Act, as amended by the federal Resource conservation and Recovery Act, as the same may be amended, which include (but are not necessarily limited to): procuring only items designated in guidelines of the Environmental Protection Agency at 40 CFR Part 247 (as the same may be amended) that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired by the preceding fiscal year exceeded \$10,000; procuring solid waste management services in a manner that maximizes energy and resource recovery; and establishing an affirmative procurement program for procurement of recovered materials identified in the Environmental Protection Agency guidelines.
 - ii. This provision does not apply if the items cannot be acquired—
 - a. Competitively within a timeframe providing for compliance with the contract performance schedule;
 - b. Meeting contract performance requirements; or
 - c. At a reasonable price.
 - iii. Information about this requirement, along with the list of EPA- designated items, is available at EPA's Comprehensive Procurement Guidelines web site, <https://www.epa.gov/smm/comprehensive-procurement-guideline-cpg-program>.
 - iv. The Contractor also agrees to comply with all other applicable requirements of Section 6002 of the Solid Waste Disposal Act.
- h. Prohibited Telecommunications and Video Surveillance Equipment and Services (2 C.F.R. §200.216)

i. Contractor certifies that it will not use contract funds to:

- (1) Procure or obtain covered telecommunications equipment or services;
- (2) Extend or renew a contract to procure or obtain covered telecommunications equipment or services; or
- (3) Enter into a contract (or extend or renew a contract) to procure or obtain covered telecommunications equipment or services.

“Covered telecommunications equipment or services” means those equipment and services defined at 2 C.F.R. §200.16(b).

5.1 Incorporation of Internal Revenue Service Notice 2025-42

a. Beginning of Construction; Notice 2025-42.

- i. For purposes of this Agreement, “Beginning of Construction” means the date on which “physical work of a significant nature” begins with respect to the Facility, determined in accordance with the Physical Work Test and Continuity Requirement set forth in IRS Notice 2025-42 (Beginning of Construction Requirements for Purposes of the Termination of Clean Electricity Production Credits and Clean Electricity Investment Credits for Applicable Wind and Solar Facilities), as such notice may be amended, supplemented, or superseded.

b. Contractor obligation to achieve timely beginning of construction

- i. Tax Credit-Related Schedule Milestone. The Parties acknowledge that the County intends that the Facility qualify for the clean electricity investment credit under Sections 45Y and/or 48E of the Internal Revenue Code and avoid the credit termination provisions applicable to applicable wind and solar facilities whose construction begins after July 4, 2026. Contractor shall make reasonable effort to plan and perform the Work so that Beginning of Construction of the Facility occurs no later than June 30, 2026, as determined under IRS Notice 2025-42.
- ii. Physical Work of a Significant Nature. Without limiting the foregoing, Contractor shall, in good faith, make reasonable effort that, on or before the date specified above, physical work of a significant nature has commenced on property that is integral to the production of electricity at the Facility (and not merely preliminary activities such as design, permitting, or site clearing), all as described in IRS Notice 2025-42.

c. Continuity and placed-in-service timing

- i. Continuity of Construction. Contractor shall maintain a continuous program of construction for the Facility consistent with the Continuity Requirement and Continuity Safe Harbor described in IRS Notice 2025-42, including scheduling the Work so that the Facility is reasonably expected to be placed in service no later than the end of the fourth calendar year following the calendar year in which Beginning of Construction occurs, subject only to delays that qualify as excusable disruptions under Notice 2025-42 and excusable delays under this Agreement.

d. Documentation and cooperation

- i. Records and Certifications. Contractor shall maintain, and upon

reasonable request provide to the County, documentation sufficient to substantiate Beginning of Construction and satisfaction of the Continuity Requirement under IRS Notice 2025-42, including copies of binding written contracts, construction schedules, invoices, manufacturer certificates, and field logs describing physical work of a significant nature performed on the Facility.

- ii. Cooperation on Tax Matters. Contractor shall reasonably cooperate with County and County's tax advisors in providing information, executing certificates, and responding to reasonable information requests related to compliance with IRS Notice 2025-42, provided that such cooperation does not require Contractor to incur material unreimbursed cost or assume responsibility for County's tax positions.