

By: Senator(s) Dearing

To: Environment Prot,
Cons and Water Res

SENATE BILL NO. 2989
(As Passed the Senate)

1 AN ACT TO AMEND SECTION 17-17-219, MISSISSIPPI CODE OF 1972,
2 TO PROVIDE THAT WHEN THE BALANCE IN THE MISSISSIPPI NONHAZARDOUS
3 SOLID WASTE CORRECTIVE ACTION TRUST FUND FALLS BELOW
4 \$2,000,000.00, THE DEPARTMENT OF ENVIRONMENTAL QUALITY SHALL
5 CONTINUE TO PAY CERTAIN FUNDS TO THE LOCAL GOVERNMENTS SOLID WASTE
6 ASSISTANCE FUND; AND FOR RELATED PURPOSES.

7 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MISSISSIPPI:

8 SECTION 1. Section 17-17-219, Mississippi Code of 1972, is
9 amended as follows:

10 17-17-219. (1) Before July 15 of each year the operator of
11 a commercial nonhazardous solid waste management facility managing
12 municipal solid waste shall file with the State Tax Commission and
13 the department a statement, verified by oath, showing the total
14 amounts of nonhazardous solid waste managed at the facility during
15 the preceding calendar year, and shall at the same time pay to the
16 State Tax Commission One Dollar (\$1.00) per ton of municipal solid
17 waste generated and managed in the state by landfilling or
18 incineration, including waste-to-energy management. The fee shall
19 not be levied upon rubbish which is collected and disposed
20 separately from residential or household waste and which is not
21 managed for compensation. For ash and sludges which contain a
22 significant amount of water, the fee may be calculated on a dry
23 ton basis.

24 (2) (a) Before July 15 of each year, the operator of a
25 commercial nonhazardous solid waste management facility managing
26 municipal solid waste shall file with the State Tax Commission and
27 the department a statement, verified by oath, showing the total
28 amounts of solid waste received from out of state and managed at

29 the facility during the preceding calendar year.

30 (b) Before July 15 of each year, the operator of a
31 commercial nonhazardous solid waste management facility managing
32 municipal solid waste located in this state shall pay to the State
33 Tax Commission an amount equal to the greater of the per-ton fee
34 imposed on the management of out-of-state nonhazardous solid waste
35 by the state from which the nonhazardous solid waste originated or
36 the per-ton fee, if any, imposed on the management of nonhazardous
37 solid waste by this state. The sum shall be based on the total
38 amounts of nonhazardous solid waste managed at the facility during
39 the preceding calendar year and shall be paid to the State Tax
40 Commission at the same time that reports are filed under
41 subsection (2)(a) of this section.

42 (3) (a) Except as provided in subsection (6) of this
43 section, all monies received by the State Tax Commission as
44 provided in this chapter shall be allocated as follows:

45 (i) Fifty percent (50%) shall be remitted to the
46 Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund;

47 (ii) Thirty-five percent (35%) shall be remitted
48 to the Multimedia Pollution Prevention Fund; and

49 (iii) Fifteen percent (15%) shall be remitted to
50 the Environmental Protection Trust Fund.

51 (b) To provide for the maximum effective use of monies
52 collected under this section, the commission, upon determination
53 that unused funds are available from subparagraph (ii), may
54 reallocate those funds to subparagraph (iii).

55 (4) All administrative provisions of the Mississippi Sales
56 Tax Law, including those which fix damages, penalties and interest
57 for nonpayment of taxes and for noncompliance with the provisions
58 of such chapter, and all other duties and requirements imposed
59 upon taxpayers, shall apply to all persons liable for fees under
60 the provisions of this chapter, and the Tax Commissioner shall
61 exercise all the power and authority and perform all the duties
62 with respect to taxpayers under this chapter as are provided in
63 the Mississippi Sales Tax Law except where there is a conflict,
64 then the provisions of this chapter shall control.

65 (5) (a) The operator of a commercial nonhazardous solid

66 waste management facility managing municipal solid waste shall
67 keep an accurate written daily record of deliveries of solid waste
68 to the facility as required by the department, including, but not
69 limited to, the name of the hauler, the source of the waste, the
70 types of waste received and the weight of solid waste measured in
71 tons received at the facility. A copy of these records shall be
72 maintained at the site by the operator and shall be made available
73 to the department for inspection upon request.

74 (b) The operator shall file with the department
75 annually, on such forms as the department may prescribe, a report
76 providing aggregate information on the types, amounts and sources
77 of waste received at the facility during the preceding calendar
78 year. The State Tax Commission and the department shall share
79 information provided under this section.

80 (6) This section shall become effective on January 1
81 following the publication of the final Subtitle D regulations in
82 the Federal Register.

83 (7) When the unobligated balance in the Mississippi
84 Nonhazardous Solid Waste Corrective Action Trust Fund reaches or
85 exceeds Five Million Dollars (\$5,000,000.00), the department shall
86 pay funds allocated under Section 17-17-219(3)(a)(i) to the Local
87 Governments Solid Waste Assistance Fund created under Section
88 17-17-65 on the next scheduled payment date. When the unobligated
89 balance is reduced below Two Million Dollars (\$2,000,000.00), the
90 department shall reduce payments to the Local Governments Solid
91 Waste Assistance Fund to one-half (1/2) of the funds allocated
92 under Section 17-17-219(3)(a)(i) and shall pay the remaining
93 one-half (1/2) of the funds allocated under Section
94 17-17-219(3)(a)(i) to the Mississippi Nonhazardous Solid Waste
95 Corrective Action Trust Fund until the time as that fund balance
96 reaches or exceeds Five Million Dollars (\$5,000,000.00).

97 SECTION 2. This act shall take effect and be in force from
98 and after July 1, 1999.