

By: Representative Ellington

To: Conservation and Water Resources

HOUSE BILL NO. 903

1 AN ACT TO AMEND SECTION 17-17-219, MISSISSIPPI CODE OF 1972,  
2 TO PROVIDE A JULY 1, 2003, REPEALER DATE ON THE LAW IMPOSING A FEE  
3 ON THE MANAGEMENT OF SOLID WASTE BY A COMMERCIAL NONHAZARDOUS  
4 WASTE MANAGEMENT FACILITY; AND FOR RELATED PURPOSES.

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

6 **SECTION 1.** Section 17-17-219, Mississippi Code of 1972, is  
7 amended as follows:

8 17-17-219. (1) Before July 15 of each year the operator of  
9 a commercial nonhazardous solid waste management facility managing  
10 municipal solid waste shall file with the State Tax Commission and  
11 the department a statement, verified by oath, showing the total  
12 amounts of nonhazardous solid waste managed at the facility during  
13 the preceding calendar year, and shall at the same time pay to the  
14 State Tax Commission One Dollar (\$1.00) per ton of municipal solid  
15 waste generated and managed in the state by landfilling or  
16 incineration, including waste-to-energy management. The fee shall  
17 not be levied upon rubbish which is collected and disposed  
18 separately from residential or household waste and which is not  
19 managed for compensation. For ash and sludges which contain a  
20 significant amount of water, the fee may be calculated on a dry  
21 ton basis.

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



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

40 (3) (a) Except as provided in subsection (7) of this  
41 section, all monies received by the State Tax Commission as  
42 provided in this chapter shall be allocated as follows:

43 (i) Forty-five percent (45%) shall be remitted to  
44 the Mississippi Nonhazardous Solid Waste Corrective Action Trust  
45 Fund;

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

48 (iii) Twenty percent (20%) shall be remitted to  
49 the Environmental Protection Trust Fund.

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

54 (4) All administrative provisions of the Mississippi Sales  
55 Tax Law, including those which fix damages, penalties and interest  
56 for nonpayment of taxes and for noncompliance with the provisions  
57 of such chapter, and all other duties and requirements imposed  
58 upon taxpayers, shall apply to all persons liable for fees under  
59 the provisions of this chapter, and the Tax Commissioner shall  
60 exercise all the power and authority and perform all the duties



61 with respect to taxpayers under this chapter as are provided in  
62 the Mississippi Sales Tax Law except where there is a conflict,  
63 then the provisions of this chapter shall control.

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

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

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

82 (7) When the unobligated balance in the Mississippi  
83 Nonhazardous Solid Waste Corrective Action Trust Fund reaches or  
84 exceeds Three Million Five Hundred Thousand Dollars  
85 (\$3,500,000.00), the department shall pay funds allocated under  
86 Section 17-17-219(3)(a)(i) to the Local Governments Solid Waste  
87 Assistance Fund created under Section 17-17-65 on the next  
88 scheduled payment date. After July 1, 2000, the department may  
89 transfer any unobligated balance in the Mississippi Nonhazardous  
90 Solid Waste Corrective Action Trust Fund exceeding Three Million  
91 Five Hundred Thousand Dollars (\$3,500,000.00) to the Local  
92 Governments Solid Waste Assistance Fund. When the unobligated  
93 balance is reduced below Two Million Dollars (\$2,000,000.00), the



94 department shall reduce payments to the Local Governments Solid  
95 Waste Assistance Fund to two-thirds (2/3) of the funds allocated  
96 under Section 17-17-219(3)(a)(i) and shall pay the remaining  
97 one-third (1/3) of the funds allocated under Section  
98 17-17-219(3)(a)(i) to the Mississippi Nonhazardous Solid Waste  
99 Corrective Action Trust Fund until the time as that fund balance  
100 reaches or exceeds Three Million Five Hundred Thousand Dollars  
101 (\$3,500,000.00).

102 (8) The provisions of this section shall be repealed on July  
103 1, 2003.

104 **SECTION 2.** This act shall take effect and be in force from  
105 and after July 1, 2002.

