

By: Representative Shows

To: Conservation and Water
Resources

HOUSE BILL NO. 1270

1 AN ACT TO AMEND SECTION 17-17-219, MISSISSIPPI CODE OF 1972,
2 TO EXEMPT EMERGENCY DEBRIS DISPOSAL SITES FROM THE PER TON
3 DISPOSAL FEE; AND FOR RELATED PURPOSES.

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

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

7 17-17-219. (1) Before July 15 of each year the operator of
8 a commercial nonhazardous solid waste management facility managing
9 municipal solid waste shall file with the State Tax Commission and
10 the department a statement, verified by oath, showing the total
11 amounts of nonhazardous solid waste managed at the facility during
12 the preceding calendar year, and shall at the same time pay to the
13 State Tax Commission One Dollar (\$1.00) per ton of municipal solid
14 waste generated and managed in the state by landfilling or
15 incineration, including waste-to-energy management. The fee shall
16 not be levied upon rubbish which is collected and disposed
17 separately from residential or household waste and which is not
18 managed for compensation. The fee shall not be levied upon
19 emergency debris disposal sites that received Hurricane Katrina
20 debris. Any fee paid by disposal sites that received Hurricane
21 Katrina debris shall be reimbursed to such disposal sites for all
22 fees paid beginning on the first date that such site received
23 Hurricane Katrina debris. For ash and sludges which contain a
24 significant amount of water, the fee may be calculated on a dry
25 ton basis.

26 (2) (a) Before July 15 of each year, the operator of a
27 commercial nonhazardous solid waste management facility managing

28 municipal solid waste shall file with the State Tax Commission and
29 the department a statement, verified by oath, showing the total
30 amounts of solid waste received from out of state and managed at
31 the facility during the preceding calendar year.

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

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

47 (a) Fifty percent (50%) shall be remitted to the
48 Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund;
49 and

50 (b) Fifty percent (50%) shall be remitted to the
51 Environmental Protection Trust Fund.

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

60 the Mississippi Sales Tax Law except where there is a conflict,
61 then the provisions of this chapter shall control.

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

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

77 (6) When the unobligated balance in the Mississippi
78 Nonhazardous Solid Waste Corrective Action Trust Fund reaches or
79 exceeds Three Million Five Hundred Thousand Dollars
80 (\$3,500,000.00), the department shall pay funds allocated under
81 Section 17-17-219(3)(a) to the Local Governments Solid Waste
82 Assistance Fund created under Section 17-17-65 on the next
83 scheduled payment date. After July 1, 2000, the department may
84 transfer any unobligated balance in the Mississippi Nonhazardous
85 Solid Waste Corrective Action Trust Fund exceeding Three Million
86 Five Hundred Thousand Dollars (\$3,500,000.00) to the Local
87 Governments Solid Waste Assistance Fund. When the unobligated
88 balance is reduced below Two Million Dollars (\$2,000,000.00), the
89 department shall reduce payments to the Local Governments Solid
90 Waste Assistance Fund to two-thirds (2/3) of the funds allocated
91 under Section 17-17-219(3)(a) and shall pay the remaining
92 one-third (1/3) of the funds allocated under Section

93 17-17-219(3)(a) to the Mississippi Nonhazardous Solid Waste
94 Corrective Action Trust Fund until the time as that fund balance
95 reaches or exceeds Three Million Five Hundred Thousand Dollars
96 (\$3,500,000.00).

97 **SECTION 2.** This act shall take effect and be in force from
98 and after its passage.