

By: Senator(s) Pickering

To: Environment Prot, Cons  
and Water Res

SENATE BILL NO. 2889

1 AN ACT TO AMEND SECTION 17-17-219, MISSISSIPPI CODE OF  
2 1972, 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. For ash and sludges which  
20 contain a significant amount of water, the fee may be calculated  
21 on a dry 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) Except as provided in subsection (6) of this section,  
41 all monies received by the State Tax Commission as provided in  
42 this chapter shall be allocated as follows:

43           (a) Fifty percent (50%) shall be remitted to the  
44 Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund;  
45 and

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

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

58           (5) (a) The operator of a commercial nonhazardous solid  
59 waste management facility managing municipal solid waste shall  
60 keep an accurate written daily record of deliveries of solid waste

61 to the facility as required by the department, including, but not  
62 limited to, the name of the hauler, the source of the waste, the  
63 types of waste received and the weight of solid waste measured in  
64 tons received at the facility. A copy of these records shall be  
65 maintained at the site by the operator and shall be made available  
66 to the department for inspection upon request.

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

73 (6) When the unobligated balance in the Mississippi  
74 Nonhazardous Solid Waste Corrective Action Trust Fund reaches or  
75 exceeds Three Million Five Hundred Thousand Dollars  
76 (\$3,500,000.00), the department shall pay funds allocated under  
77 Section 17-17-219(3)(a) to the Local Governments Solid Waste  
78 Assistance Fund created under Section 17-17-65 on the next  
79 scheduled payment date. After July 1, 2000, the department may  
80 transfer any unobligated balance in the Mississippi Nonhazardous  
81 Solid Waste Corrective Action Trust Fund exceeding Three Million  
82 Five Hundred Thousand Dollars (\$3,500,000.00) to the Local  
83 Governments Solid Waste Assistance Fund. When the unobligated  
84 balance is reduced below Two Million Dollars (\$2,000,000.00), the  
85 department shall reduce payments to the Local Governments Solid  
86 Waste Assistance Fund to two-thirds (2/3) of the funds allocated  
87 under Section 17-17-219(3)(a) and shall pay the remaining  
88 one-third (1/3) of the funds allocated under Section  
89 17-17-219(3)(a) to the Mississippi Nonhazardous Solid Waste  
90 Corrective Action Trust Fund until the time as that fund balance  
91 reaches or exceeds Three Million Five Hundred Thousand Dollars  
92 (\$3,500,000.00).

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