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Authors: Kiel

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Analyst: Christopher Kleman (christopher.kleman@house.mn)

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Overview

HF 2282 would provide a refund of the solid waste management tax to facilities that either separate recyclable material from solid waste, separate and incinerate, or create the refuse-derived fuel used in an incinerator (waste processing or waste-to-energy facilities). The amount of the refund paid to a facility is based on the amount of tax paid by residential and commercial generators of solid waste on the amount of the material that is recovered from the waste for recycling, reuse, or energy.

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1 Subd. 1. Definitions. Establishes definitions that are applicable to the refund.

“Compostable materials” are defined with reference to chapter 115A (Waste Management), as food, fish and animal waste, plant material, diapers, sanitary products and non-recyclable paper.

“Recyclable materials” are defined with reference to chapter 115A (Waste Management) as material that is separated from mixed municipal solid waste for purposes of recycling or composting.

“Waste processing facility” is defined as a facility that separates recyclable material or residuals from solid waste which are then recycled or reused.

“Waste-to-energy facility” is defined as a facility that either produces refuse-derived fuel (for incineration) or a resource recovery facility (which reclaims materials,

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substances or energy for sale, use or reuse), with reference to the definitions in chapter 115A (Waste Management).

Subd. 2. Reporting. Requires annual reporting to the Department of Revenue regarding the number of tons of recyclable materials, residuals, combustor ash, and compostable materials that are recovered and recycled, reused, used, or composted by a waste processing or waste-to-energy facility. Also requires a facility to report the tipping fee in effect during the previous year, as well as requiring separate reporting for commercial and residential generators.

Subd. 3. Refund calculation. Requires the commissioner of revenue to calculate the refund due to a waste processing or waste-to-energy facility. The refund is equal to the tax calculated on the waste recovered from both residential and commercial generators. This subdivision also includes a general fund appropriation to pay the refunds.