

Subject Increases solid waste management tax and dedicates increase to soil and water conservation grants

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Date April 3, 2019

Overview

This bill increases the tax rates on municipal solid waste management services and allocates a portion of that increase to a newly created soil and water conservation district fund within the special revenue fund.

The money in this fund is annually allocated to the commissioner of revenue to distribute to the Board of Soil and Water Resources (BOWSR) to provide grants to soil and water conservation districts statewide. This bill also requires any county in which a district receiving a grant is based to match the grant amount to the district.

Summary

Section	Description
1	<p>Rate (residential generators).</p> <p>Increases the tax rate on the sales price of mixed municipal solid waste management services received by a residential generator from 9.75% to 11%.</p> <p>Effective July 1, 2019.</p>
2	<p>Rate (mixed municipal solid waste commercial generators).</p> <p>Increases the tax rate on the sales price of mixed municipal solid waste management services received by a commercial generator from 17% to 19%.</p> <p>Effective July 1, 2019.</p>
3	<p>Rate (nonmixed municipal solid waste).</p> <p>Increases the tax rate on commercial and residential generators that generate nonmixed municipal solid waste from 60 cents per cubic yard to 67.5 cents per cubic yard.</p> <p>Effective July 1, 2019.</p>

Section	Description
4	<p>Self-haulers.</p> <p>Increases the tax rate paid by self-haulers of nonmixed municipal solid waste to the operator of the waste management facility to which the waste is delivered from \$2.00 per ton of construction debris to \$2.25 per ton.</p> <p>Also increased are the tax rate on industrial waste from 60 cents per cubic yard to 67.5 cents; and the rate on infectious waste from 60 cents per 150 pounds to 67.5 cents per 150 pounds.</p> <p>Effective July 1, 2019.</p>
5	<p>Allocation of revenues.</p> <p>Allocates 30 percent of the increase in tax provided for by the above sections to an account created by section 6.</p> <p>Effective July 1, 2019.</p>
6	<p>Soil and water conservation district account.</p> <p>Creates an account for soil and water conservation districts within the special revenue fund. This account is funded by the allocation of revenue provided by section 5. Each year the amount in this account is allocated to the commissioner of revenue to be distributed to BOWSR.</p> <p>This section also requires BOWSR to use the money to provide grants to soil and water conservation districts, and requires counties in which a district receiving a grant is located to match the dollar amount of the grant.</p> <p>Effective July 1, 2019.</p>



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