

**SENATE
STATE OF MINNESOTA
SPECIAL SESSION**

S.F. No. 12

(SENATE AUTHORS: INGEBRIGTSEN)

DATE	D-PG	OFFICIAL STATUS
06/12/2020	13	Introduction and first reading
	13	By Motion, Laid on Table
06/15/2020	46	Taken from table
	46	Second reading
		Laid on table

1.1 A bill for an act

1.2 relating to environment; providing for certain solid waste management tax

1.3 exemptions.

1.4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MINNESOTA:

1.5 Section 1. **PROTECTING TAX EXEMPTIONS FOR SOLID WASTE**

1.6 **MANAGEMENT; RECYCLABLE MATERIALS AND SOURCE-SEPARATED**

1.7 **COMPOSTABLE MATERIALS.**

1.8 Subdivision 1. **Excluding certain facility data.** When determining whether a facility

1.9 meets thresholds or conditions for recyclable material under Minnesota Statutes, section

1.10 297H.06, subdivision 2, clause (5) or (6), or source-separated compostable material under

1.11 Minnesota Statutes, section 297H.06, subdivision 2, clause (7), the commissioner of revenue

1.12 and the commissioner of the Pollution Control Agency, as applicable, may exclude some

1.13 or all facility data to account for operational changes related to COVID-19 from the date

1.14 that Emergency Executive Order 20-01 or a related emergency executive order issued

1.15 according to Minnesota Statutes, section 12.21 or 12.31, was issued until 60 days after the

1.16 order is terminated or rescinded.

1.17 Subd. 2. **Materials delivered to disposal or resource recovery facilities.** (a) Recyclable

1.18 materials otherwise exempt from tax under Minnesota Statutes, section 297H.06, subdivision

1.19 2, clauses (2), (6), and (7), and as provided in subdivision 1 do not lose that exemption

1.20 because the materials were delivered to a disposal facility or resource recovery facility for

1.21 reasons related to COVID-19 if the delivery was authorized by the commissioner of the

1.22 Pollution Control Agency under Minnesota Statutes, section 115A.95, paragraph (b).

2.1 (b) The relief provided under paragraph (a) ends when the commissioner of the Pollution
2.2 Control Agency identifies persons willing to accept the recyclable materials or 60 days after
2.3 Emergency Executive Order 20-01 or a related emergency executive order issued according
2.4 to Minnesota Statutes, section 12.21 or 12.31, is terminated or rescinded, whichever is
2.5 earlier.

2.6 (c) As used in this subdivision:

2.7 (1) "disposal facility" has the meaning given in Minnesota Statutes, section 115A.03,
2.8 subdivision 10;

2.9 (2) "recyclable materials" has the meaning given in Minnesota Statutes, section 115A.03,
2.10 subdivision 25a; and

2.11 (3) "resource recovery facility" has the meaning given in Minnesota Statutes, section
2.12 115A.03, subdivision 28.

2.13 **EFFECTIVE DATE.** Subdivision 1 is effective the day following final enactment.
2.14 Subdivision 2 is effective for recyclable materials delivered to a disposal facility or resource
2.15 recovery facility after April 1, 2020.