

CHAPTER 8121
DEPARTMENT OF REVENUE
METROPOLITAN SOLID WASTE LANDFILL FEE

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8121.0100 SCOPE; PURPOSE.

Parts 8121.0100 to 8121.0500 govern the administration of the fee imposed upon operators accepting and disposing of solid waste at mixed municipal solid waste disposal facilities in the metropolitan area under Minnesota Statutes, sections 473.842 and 473.843.

Statutory Authority: *MS s 473.843 subd 6*

History: 9 SR 2298

8121.0200 DEFINITIONS.

The terms in parts 8121.0100 to 8121.0500 have the meanings given in the rules of the Pollution Control Agency and in Minnesota Statutes, chapters 115A, 116, 290, and 473. Terms of special significance to these parts are:

A. "Solid waste" is as defined in Minnesota Statutes, section 116.06, subdivision 22.

B. "Previous month" means a calendar month, however, an operator may elect to designate an alternate period of time not to exceed 31 days.

C. "Commissioner" means the commissioner of revenue.

D. "Rolloffs" means the common solid waste industrywide standard applied to a movable container capable of being temporarily attached to a truck chassis, used primarily for transporting solid waste to a landfill or disposal site.

Statutory Authority: *MS s 473.843 subd 6*

History: 9 SR 2298

8121.0300 DETERMINATION OF FEE.

Subpart 1. **Amount.** The fee due from an operator of a mixed municipal solid waste disposal facility in the metropolitan area on solid waste accepted for disposal is 50 cents per cubic yard of solid waste accepted for disposal. If the waste accepted is weighed, the fee due is 50 cents per 600 pounds.

Subp. 2. **Basis for calculation.** An operator of a facility that weighs waste may allow haulers to elect the method to be used for calculation of the fee on the haulers' vehicles.

A hauler making the election is to do so annually, prior to January 1, by notifying the landfill operator of the method for calculation of the fee to be used.

Haulers may elect a method to apply to the entire fleet or the election may be done on a vehicle by vehicle basis.

All invoices must indicate the method selected for the vehicles identified on the invoice.

The commissioner will approve identifiers to be attached to all vehicles which will allow the operator to easily determine the basis for calculation of the fee.

If an election is not made by January 1, an operator will calculate the fee based on the same basis as the tipping fee is calculated.

On or before February 1 of each year, operators shall submit to the commissioner the list of elections made by all haulers.

Subp. 3. **Exception.** Upon request of a hauler, the landfill operator may calculate the fee for rollofs on a load by load basis. Each invoice is to reflect the basis for the calculation of the fee. The tipping fee and state fee are to be calculated on the same basis.

Statutory Authority: *MS s 473.843 subd 6*

History: 9 SR 2298

8121.0400 REPORTING REQUIREMENTS.

Subpart 1. Returns; payment of fee. A return, on a form designed by the commissioner, must be submitted by all operators to the commissioner no later than the 20th day of the following month. Payment of the fee due must accompany the return. A mixed municipal solid waste facility may use an accounting period other than a calendar month but only after receiving approval from the commissioner.

Failure to file the return or pay the fee due is subject to the penalties in Minnesota Statutes, sections 290.46, 290.47, and 290.53. The operator shall maintain records sufficient to document the information required on the returns. All records must be maintained for four years.

Records required to be maintained include bills, receipts, invoices, cash register tapes, other documents or original entry supporting the entries in the books of account, and all schedules and working papers used in preparation of the tax report.

Original records are required unless prior approval has been obtained from the commissioner to use microfilm. Approval will be given after all aspects of the microfilming process have been inspected by the commissioner. Electronic data processing records must provide a method of producing visible and legible records from the machine. Machine sensible records are to be maintained in the same manner as printed records and are to verify the taxpayers' liabilities. In addition, all electronic data processing accounting systems must provide:

- A. a general ledger with source references;
- B. an identifiable audit trail;
- C. the capability of tracing any transaction back to the original source or forward to a final total;
- D. adequate record retention facilities for the storage of all supporting documents;
- E. a general description of the electronic data processing system to include programming technique, codes, glossary, abbreviations used, standard operating procedures, control procedures, change log, and operator instructions.

Subp. 2. Invoices. In addition to the requirements in subpart 1, every operator of a facility shall prepare an invoice, in duplicate, for each individual shipment of solid waste received and accepted at the facility. Each invoice must include the following: the customer's name and address, weight of the waste in pounds if the fee is calculated on weight or volume of the waste in cubic yards, and a means of vehicle identification that will establish the amount of waste delivered to the landfill by each vehicle when a customer operates more than one vehicle for the purpose of hauling and disposing of waste. The duplicate copy of the invoice must be retained at the disposal facility, or otherwise be available from the operator, for not less than 18 months.

The amount of the fee charged, if any, must be shown separately on each invoice, except that when a customer receives a periodic billing statement, the statement must separately show the total amount of solid waste fee due, as well as the number of cubic yards or the pound equivalent received at the facility by each vehicle of the customer during the billing period.

For customers with multiple vehicles hauling, the operator may modify the above requirement by issuing a statement when the customer is billed.

For nonrepetitive single vehicle customers or for loads containing less than three cubic yards, the invoice does not need to show the customer's name and address.

If an operator has a flat disposal fee policy for certain vehicles or loads, the state fee assessed is 50 cents for automobiles and \$1.50 for pickup trucks, trailers, and other vehicles containing three cubic yards or less.

Statutory Authority: *MS s 473.843 subd 6*

History: *9 SR 2298*

8121.0500 EXEMPTIONS.

Subpart 1. Energy and resource recovery facilities. Facilities seeking exemption must apply to the commissioner before solid waste is taken to a mixed municipal solid waste disposal facility.

In order for an energy and resource recovery facility to qualify for this exemption, the energy and resource recovery facility shall make application to the commissioner, providing the commissioner with records showing volume of waste received, amount of recycled product, and the amount of disposal solid waste residue.

When the commissioner has approved the exemption of an energy and resource recovery facility in consultation with the Pollution Control Agency, the energy and resource recovery facility shall present to the operator of a mixed municipal solid waste disposal facility a statement of exemption requesting the 50 percent reduction. The statement must be on a form designed by the commissioner.

The statement of exemption must be signed and dated by the operator and attached to the report upon which the exemption is taken. The exemption must be claimed on the report for the month that it is allowed to the energy and resource recovery facility.

Subp. 2. [Repealed, L 1995 c 233 art 3 s 8; L 1995 c 248 art 3 s 8]

Subp. 3. **Operating waste.** When solid waste that is accepted at a mixed municipal solid waste facility is not disposed of in the body of the facility, but is to be used in the operation of the facility, the solid waste may be exempt from the amount of fee charged. The generator of waste qualifying for this exemption must first obtain approval of the Minnesota Pollution Control Agency as to the suitability of the material for the intended use.

Upon receipt of authorization for the exemption from the Pollution Control Agency, the commissioner will provide the generator with an appropriate statement of exemption. The commissioner may revoke an exemption upon a finding that the use of the material is not consistent with the use for which the exemption was granted.

Statutory Authority: *MS s 473.843 subd 6*

History: *9 SR 2298; L 1995 c 233 art 3 s 8; L 1995 c 248 art 3 s 8*