

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 270C.06; 473.843*

History: *9 SR 2298; L 2005 c 151 art 1 s 114*

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