

1 Department of Revenue
 2 Alcohol, Tobacco and Special Taxes
 3
 4 Adopted Rules Relating to Solid Waste; Metropolitan Area
 5 Operators' Fees
 6
 7 Rules as Adopted
 8

9 METROPOLITAN SOLID WASTE LANDFILL FEE

10 8121.0100 SCOPE; PURPOSE.

11 Parts 8121.0100 to 8121.0500 govern the administration of
 12 the fee imposed upon operators accepting and disposing of solid
 13 waste at mixed municipal solid waste disposal facilities in the
 14 metropolitan area under Minnesota Statutes, sections 473.842 and
 15 473.843.

16 8121.0200 DEFINITIONS.

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

21 A. "Solid waste" is as defined in Minnesota Statutes,
 22 section 116.06, subdivision 10.

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

26 C. "Commissioner" means the commissioner of revenue.

27 D. "Rolloffs" means the common solid waste
 28 industry-wide standard applied to an ~~open-top~~, a movable
 29 container capable of being temporarily attached to a truck
 30 chassis, used primarily for transporting solid waste to a
 31 landfill or disposal site. ~~These vehicles are known to the~~
 32 ~~industry as "noncompactor" vehicles.~~

33 8121.0300 DETERMINATION OF FEE.

34 Subpart 1. Amount. The fee due from an operator of a
 35 mixed municipal solid waste disposal facility in the

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1 metropolitan area on solid waste accepted for disposal is 50
2 cents per cubic yard of solid waste accepted for disposal. If
3 the waste accepted is weighed, the fee due is 50 cents per 600
4 pounds.

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

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

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

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

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

18 If an election is not made by January 1, an operator will
19 calculate the fee based on the ~~weight-of-the-undesignated~~
20 vehicle same basis as the tipping fee is calculated.

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

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

29 8121.0400 REPORTING REQUIREMENTS.

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

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

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

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

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

30 Subp. 2. Invoices. In addition to the requirements in
31 subpart 1, every operator of a facility shall prepare an
32 invoice, in duplicate, for each individual shipment of solid
33 waste received and accepted at the facility. Each invoice must
34 include the following: the customer's name and address, weight
35 of the waste in pounds if the fee is calculated on weight or
36 volume of the waste in cubic yards, and a means of vehicle

1 identification that will establish the amount of waste delivered
2 to the landfill by each vehicle when a customer operates more
3 than one vehicle for the purpose of hauling and disposing of
4 waste. The duplicate copy of the invoice must be retained at
5 the disposal facility, or otherwise be available from the
6 operator, for not less than 18 months.

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

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

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

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

23 8121.0500 EXEMPTIONS.

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

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

34 When the commissioner has approved the exemption of an
35 energy and resource recovery facility in consultation with the
36 Pollution Control Agency, the energy and resource recovery

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1 facility shall present to the operator of a mixed municipal
2 solid waste disposal facility a statement of exemption
3 requesting the 50 percent reduction. The statement must be on a
4 form designed by the commissioner.

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

10 Subp. 2. Metalcasting facilities. For the period January
11 1, 1985, to December 31, 1987, nonhazardous solid waste from
12 metalcasting facilities are not taxable if a statement of
13 exemption is presented to the operator at the time the waste is
14 brought to the facility. The form will be designed by the
15 commissioner. The operator shall sign and date the statement of
16 exemption and attach it to the operator's monthly report.

17 Subp. 3. Operating waste. When solid waste that is
18 accepted at a mixed municipal solid waste facility is not
19 disposed of in the body of the facility, but is to be used in
20 the operation of the facility, ~~for example, daily or final~~
21 ~~cover, lining material, and road bed,~~ the solid waste may be
22 exempt from the amount of fee charged. The generator of waste
23 qualifying for this exemption must first obtain approval of the
24 Minnesota Pollution Control Agency as to the suitability of the
25 material for the intended use.

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

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