297H.03 MIXED MUNICIPAL SOLID WASTE COMMERCIAL GENERATORS.

Subdivision 1. **Imposition.** (a) A tax is imposed upon the sales price of mixed municipal solid waste management services received by a commercial generator.

(b) The tax is imposed upon the difference between the market price and the tip fee at a processing or disposal facility where the tip fee is less than the market price and the political subdivision subsidizes the cost of service at the facility. The political subdivision is liable for the tax.

(c) The tax is imposed upon the market price of waste management services where a political subdivision directly bills on a property tax statement for organized collection of mixed municipal solid waste. The political subdivision is liable for the tax.

(d) Section 297H.02, subdivision 1, paragraph (d), applies to paragraphs (b) and (c) of this subdivision.

Subd. 2. **Rate.** The rate of the tax under this section is 17 percent.

Subd. 3. **Sales price of bags, stickers, or other indicia.** When the sales price of a bag, sticker, or other indicia includes mixed municipal solid waste management services for commercial generators, the tax on the bag, sticker, and other indicia sold by vendors on behalf of a political subdivision or waste hauler shall be collected when the bag, sticker, or other indicia are sold to the vendor by the political subdivision or waste hauler, and shall be taxed at the rate imposed under subdivision 2. The solid waste management service and the solid waste management tax shall be included in the sales price of the bag, sticker, or other indicia.

History: *1997 c 231 art 13 s 8*