

Meeting Minutes
Tuesday, August 31, 2021

Nonhazardous Solid Waste Fee Study Working Group
DEQ Central Office, Third Floor Conference Room
1111 East Main Street, Richmond, Virginia

Members Present: Joe Benedetto, Jason Williams, Josh Byerly, Joe Levine, Tim Torrez, Bill Mawyer, and Dennis Bagley.

Members Absent: Bob Pfister, Joe Wilder, Gary Kelly, Gina Pisoni, Ken Newman, Don Cammarata, and Aleta Williams.

Other Attendees: Dennis Slade (alternate for Gina Pisoni), Cal Whitehead (alternate for Don Cammerata), Kara Alley, Lisa Kardell, and Jenny Johnson.

DEQ Staff Attendees: Angie Jenkins, Kathryn Perszyk, Val Thomson, Sanjay Thirunagari, Gary Graham, Brian Burton, Prina Chudasama, and Shane Balloun.

The meeting convened at 1:04 p.m. and adjourned at 3:37 p.m.

1. Welcome and Introductions [Angie Jenkins, DEQ]. Ms. Jenkins welcomed the members and other attendees, had the members and attendees introduce themselves, reviewed the FOIA public meeting requirements, and provided some general building logistics to members of the working group. The tentative agenda for the meeting had been previously emailed to members (Attachment 1). Other meeting materials (Attachments 3 through 13) had also been emailed to the members and were available in the meeting room for public attendees. Links to other information requested by members at the last meeting had also been provided to the members:
 - a. 2010 Fee Stakeholder Group Report (<https://rga.lis.virginia.gov/Published/2010/RD353>).
 - b. 2020 Permit Fee Program Evaluation Report (<https://rga.lis.virginia.gov/Published/2020/RD7>).
 - c. SWIA Reports (<https://www.deq.virginia.gov/land-waste/solid-hazardous-waste/solid-waste/solid-waste-information-assessment>).
2. Solid Waste Program Costs & Revenues [Kathryn Perszyk, DEQ].
 - a. Ms. Perszyk presented an overview of the information provided by DEQ in response to information requests from members at the last meeting, the results of the Department's workload analysis by activity, and upcoming SW facility closure information (Attachment 2). After answering questions on the presentation and the information emailed to members, Ms. Perszyk, reviewed

the purpose of the Fee Study Working Group, the program annual costs and revenues, the present status of filled and vacant positions for the program, and the current program fee schedules.

- b. Members expressed some ideas for discussion based upon the presentation:
 - i. Some members wanted a more detailed workload analysis that would assign hours to each type of staff activity, which could then be associated with staff costs per facility type.
 - ii. Overhead costs (managers, support personnel, planning staff, etc.) should be factored in across all facility categories.
 - iii. The existing fee structure could be proportionally increased according to the actual workload costs up to the point that it covers the direct costs of that program.
 - iv. Some activities with no fees assigned should be assigned fees based upon the staff time required for those activities.
 - v. Facility categories and permit types should not subsidize program costs for other facility categories and permit types.
 - vi. Facility types that do not differ in the amount of work their permits require should not be paying different fees.
 - vii. Whether there should be a distinction (or as much of a distinction) between annual fees paid by large and small captive industrial facilities (whether workload is significantly distinguishable).
 - viii. Use a base fee as well as tipping (tonnage) fees to ensure that small landfills and waste to energy/incinerator facilities, receiving minimal tonnage per year, pay a fair portion of the program costs.
 - ix. A more detailed staff time accounting system is needed so that the necessary workload information is available for when evaluating fee structures in the future.
 - x. Whether fees should cover only a portion of the direct costs and the rest of those costs should be paid by DEQ (or gained through some efficiencies).
3. Group Discussion (Angie Jenkins, DEQ).
- a. Ms. Jenkins reviewed the rules for testing for consensus with the working group.
 - b. Members discussed the ideas brought up as a result of the presentation and proposed some ideas to be tested for consensus:
 - i. Apply an across-the-board multiplier (2.36) to the current fee structure to meet the direct costs of the solid waste program. **No Consensus.**
 - ii. Add a new annual fee for surface impoundments with permits. **Consensus Achieved.**
 - iii. Make an annual CPI adjustment to all permit fees (currently the CPA adjustment applies only to annual fees). **Consensus Achieved.**
 - iv. Add new application fees for permit minor modifications. **Consensus Achieved.**
 - v. Add a new annual fee category for barge facilities. **Consensus Achieved.**

4. Next Steps (Angie Jenkins, DEQ).
 - a. Information needed:
 - i. Whether there can be further categorization (distinction between small and large landfills based on tonnage / associated workload)?
 - ii. The aggregate tonnage for each landfill facility category.
 - iii. The percentage of program costs for each facility type.
 - b. The next meeting will be on Wednesday, September 22, 2021.

Attachments:

1. Agenda.
2. Meeting 2 Presentation Slides.
3. Solid Waste Program Review - Fall 2010.
4. State Funding Mechanisms for Solid Waste Disposal and Recycling Programs (June 2014), EPA Publication No. 905Q14001.
5. Illinois Landfill Tipping Fees.
6. Pennsylvania Municipal Waste Landfill and Resource Recovery Report Form.
7. North Carolina Solid Waste Disposal Tax Frequently Asked Questions.
8. North Carolina Solid Waste Disposal Tax Bulletin.
9. New Jersey Recycling Tax Information.
10. New Jersey Sanitary Landfill Tax Overview
11. Pennsylvania Disposal Fee Regulation
12. Pennsylvania Disposal Fee Regulation
13. Alternate Daily Cover Approvals Spreadsheet

Attachment 1

NONHAZARDOUS SOLID WASTE FEE STUDY WORKING GROUP
Bank of America Building
3rd Floor Conference Room
1111 East Main Street, Richmond, Virginia

AGENDA
August 31, 2021

- | | |
|--------------------|---|
| 1:00 – 1:15 | WELCOME / INTRODUCTIONS
Angie Jenkins |
| 1:15 – 1:45 | PROGRAM INFORMATION PROVIDED/ QUESTIONS
Kathryn Perszyk |
| 1:45 – 4:00 | GROUP DISCUSSION
Angie Jenkins |
| 4:00– 4:15 | NEXT STEPS
Angie Jenkins |

Attachment 2

Meeting Presentation Slides



Solid Waste Program Overview

Nonhazardous Solid Waste Fee Workgroup

Kathryn Perszyk
Director, Land Protection & Revitalization Division

Tuesday, August 31, 2021

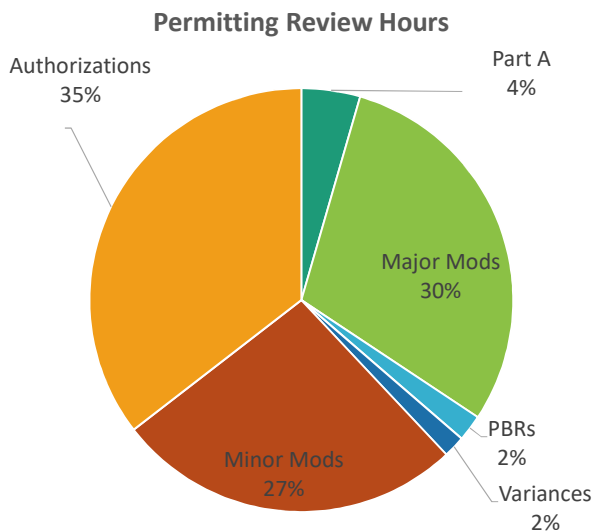
Information Requested

- Presentation slides
- Program Workload Analysis
- Annual Fee Breakdown
- 2010 Program Efficiencies Information
- 2010 Fee Stakeholder Report
- DEQ's 2020 Biannual Fee Report
- Other State Fees
- Upcoming Facility Closure Information
- 2020 SWIA Report
- Alternate Daily Cover

8/31/2021

DEQ

Permitting Workload



Permit Type	Fee
New Permits (SWP)	
Part A Permit	\$4,180
Part B Permit	\$18,680
Part A Mod	\$4,180
Part B Major Mod	Varies, up to \$18,680
Part B Minor Mod	\$0*
Part B Permittee Change	\$0

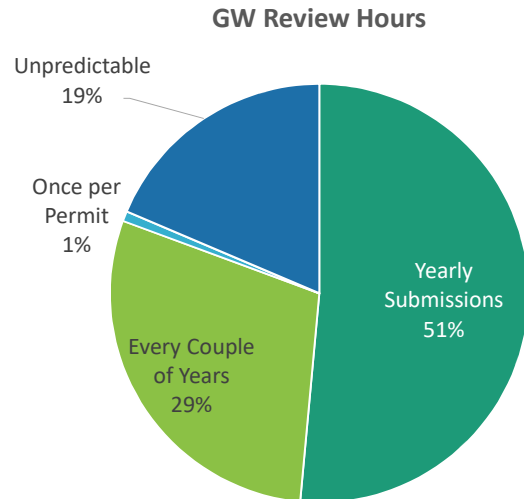
* §10.1-1402.1 ... No fees shall be charged for minor modifications or minor amendments to such permits.

8/31/2021

DEQ

GW Workload

- Yearly Submittals
 - Annual, SA, & Qtrly Reports
 - SSI Notifications
- Every Couple of Years
 - Corrective Action
 - Alternate Source Demos
- Once per Permit
 - Completion reports
- Unpredictable
 - Variances
 - Network change, change in monitoring program, etc.



8/31/2021

DEQ

Quarterly GW Monitoring

- Proximity to public water supply intake (10.1-1408.4 B.3.)
- Construction in / within 1 mile of wetland (10.1-1408.5 C)
- 24 Landfills doing Quarterly Monitoring

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DEQ

Compliance Workload

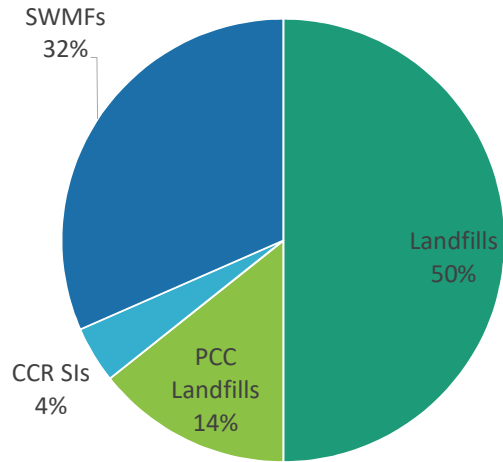
Disposal Facilities

- MSW: Quarterly
- CDD & Industrial: 2-3/yr

Management Facilities

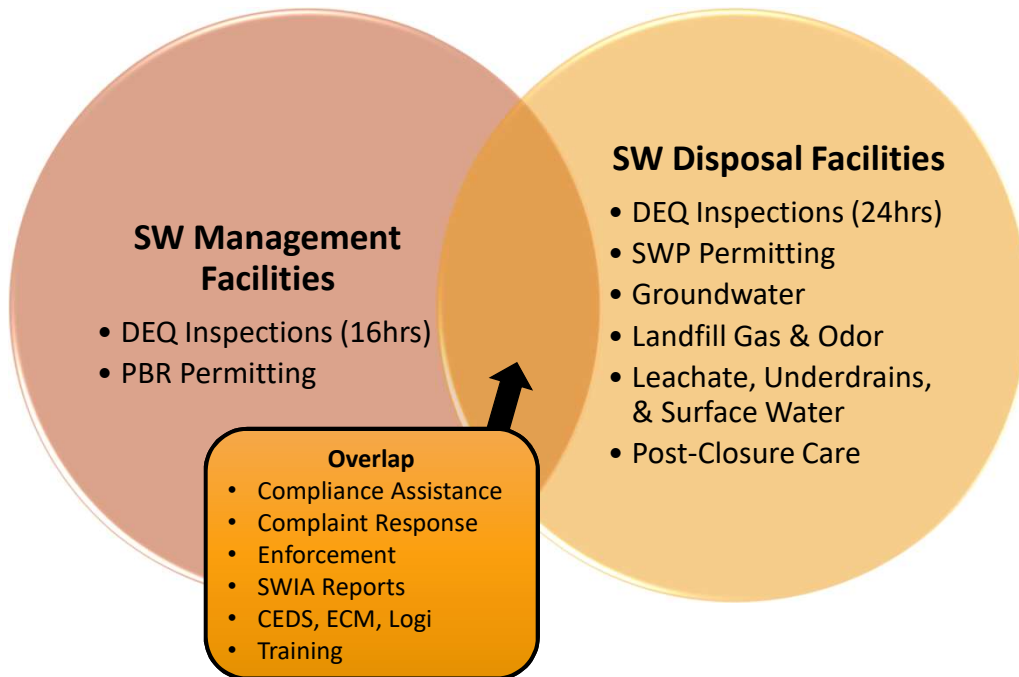
- MRF & TS: Semi-Annual
- WTE-Incinerator: 1-2/yr
- Compost & RMW: 1-2/yr
- Barge: Quarterly

Inspection Hours



8/31/2021

DEQ



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DEQ

Upcoming Facility Closure Information

- Landfills
 - HB1205 Dec 31, 2020 deadline
 - Closures in next 5 years
 - 2-3 MSW Landfills
 - 1 CDD Landfill
- PCC Landfill Terminations
 - 2 MSW LFs > 30 yrs PCC
 - 7 CDD LFs > 10 yrs PCC
 - 1 ILF LF > 10 yrs PCC
- SWMFs
 - Hard to predict
 - 1 MRF closure April 2021

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Any Questions on Information?

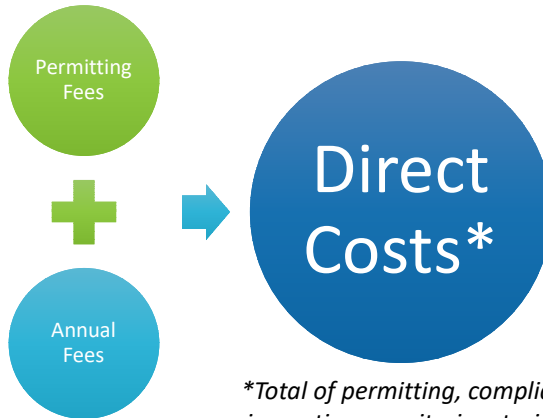
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8/31/2021

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Solid Waste Annual Fee Working Group

- Task: Propose replacement annual fee schedule for solid waste management facilities
- Recommendations due December 1, 2021



**Total of permitting, compliance, inspection, monitoring, training, and enforcement costs*

DEQ

8/31/2021

DEQ Solid Waste Annual Projected Costs

	Amount
Total Personnel Costs (Salaries and Benefits only)	\$6,077,359
Travel, Training	\$122,802
Skilled Services	\$59,720
Supplies, Equipment, Telecom, Other misc.	\$80,806
Agency Service Charges (Legal Fees, Workers Comp)	\$230,600
IT System costs: online submittals/ Application upgrade	\$250,000
Total Projected Discretionary Costs (all other Non-personnel costs)	\$743,928
Total Projected Direct Costs	\$6,821,288
Fee Revenue Collections in FY 2021	\$2,890,459
Difference in Direct Costs and Permit Fee Collections	(\$3,930,828)
Percent Fee Revenue / Total DIRECT Cost	42.4%

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Revenue: VA Waste Mgmt Board Permit Program

	2016	2017	2018	2019	2020	2021
Solid Waste Facility Permit App Fee	(39,340)	(10,040)	(20,930)	(1,300)	(13,970)	(12,250)
Solid Waste Facility Permit Mod Fee	(47,020)	(54,270)	(111,000)	(49,970)	(102,230)	(63,600)
Solid Waste Annual Permit Fee	(2,283,455)	(2,362,358)	(2,458,477)	(2,573,378)	(2,558,995)	(2,793,528)
Interest From Other Sources	(7,577)	(13,536)	(19,554)	(33,202)	(38,013)	(13,630)
Past Due Accts Rec Fees/Costs	-	(6,525)	(13,338)	(2,520)	(1,128)	(7,431)
Refund-Exp/Misc Disburse Pr Yr	-	(17)	(15)	-	-	(21)
Program Total Revenue	(2,377,392)	(2,446,746)	(2,623,313)	(2,660,370)	(2,714,337)	(2,890,459)

DEQ

DEQ Solid Waste: Breakout of Funding

	Total	General Fund 0100	Waste Tire 0906	VEERF 0907	Solid Waste 0911
Total Projected Direct Costs	\$6,821,288	\$2,241,999	\$1,666,899	\$428,184	\$2,484,206
% of program		33%	24%	6%	36%
Fee Revenue Collections in FY 2021	\$2,890,459	\$0	\$0	\$0	\$2,890,459
Percent Fee Revenue / Total DIRECT Cost	42%				

DEQ

DEQ Solid Waste: Positions Filled and Vacant

	Total	%
Current Filled Positions	62	84%
Current Vacant Positions	12	16%
Total Positions	74	

DEQ

Category	Number of Units	Current Annual Fee Rate	Current Revenue	Current % of Total Revenue
Composting	15	\$ 1,411.00	\$ 21,165.00	0.75%
Construction and demolition debris landfills	15	\$ 0.14	\$ 236,601.31	8.35%
Incinerators and energy recovery facilities	7	\$ 0.06	\$ 144,700.83	5.11%
Industrial landfills	3	\$ 0.14	\$ 34,801.59	1.23%
Industrial landfills - Captive Large	3	\$ 8,820.00	\$ 26,460.00	0.93%
Industrial landfills - Captive Small	17	\$ 2,940.00	\$ 49,980.00	1.76%
Materials recovery	55	\$ 5,292.00	\$ 291,060.00	10.27%
Regulated medical waste	15	\$ 2,940.00	\$ 44,100.00	1.56%
Sanitary landfills	50	\$ 0.14	\$ 1,511,866.16	53.35%
Transfer station	55	\$ 6,468.00	\$ 355,740.00	12.55%
Units in post-closure care	100	\$ 1,176.00	\$ 117,600.00	4.15%
Total Units	335	Grand Total	\$ 2,834,074.89	
		SW Operating Expense	\$ 6,700,000.00	
		Gap	\$ 3,865,925.11	

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Annual Fee Schedule

Solid Waste Management Facility	Annual Fee*	Annual Fee (2020 Billing)
Sanitary, CDD, & non-captive Industrial Landfills	\$0.115 / ton	\$0.135 / ton
Captive Industrial Landfills (Small < 100,000 tons/yr)	Small \$2,500 Large \$7,500	\$2,940 \$8,820
Incinerators & Waste to Energy	\$0.055 / ton	\$0.065 / ton
Composting	\$1,200	\$1,411
Regulated Medical Waste	\$2,500	\$2,940
Materials Recovery	\$4,500	\$5,292
Transfer Station	\$5,500	\$6,468
Landfills in Post-Closure	\$1,000	\$1,176

* Fees as of 2011 at §10.1-1402.1:1, rates are adjusted annually for inflation

DEQ

Permitting Fee Schedule

Permit Issuance

Permit Type	Fee
Landfill Permits (SWP)	
Part A Permit	\$4,180
Part B Permit	\$18,680
SWMF Permits (PBR)	\$390
Experimental (EXP)	\$2,090
Emergency (EMG)	\$2,310*

*Can be waived with Governor's State of Emergency

Permit Modifications

Modification Type	Fee
Part A Mod	\$4,180
Part B Major Mod	Varies, up to \$18,680
Part B Minor Mod	\$0
Part B Permittee Change	\$0
PBR Mod (all)	\$390

Variations

Variance Type	Fee
Base Fee	\$390
Supplemental Fee	\$0 - \$1,570

DEQ

Attachment 3

SOLID WASTE PROGRAM REVIEW - FALL 2010

SOLID WASTE PROGRAM REVIEW

FALL 2010

PAST/PRESENT/FUTURE STATE OF THE PROGRAM

- Situational Assessment
- Process Review
- Plan for Improvement

Situational Assessment/Analysis (Program Vulnerability)

- Solid Waste Corrective Action
- Fee Collection/Billing Process
- Inconsistent/Lack of Timeliness SW Permits
- SW & HW Inconsistent Decision-making
- Financial Assurance Liabilities
- SW Compliance Program
- Lack of Staff and Program Accountability

Process Review

- Collect Ideas from Regional Office Visits on What Works/Doesn't Work
- External Stakeholder Input
- Evaluation: Are the Right People Sitting in the Right Seat (maximizing individual strengths)
- Evaluate Various Communication Pathways

Improvement Plan (Short Term/Long Term)

- SW Groundwater Corrective Action
- SW Permitting
- Billing/Fee Collection
- Compliance Program Enhancement
- Accountability of Staff and Programs
- Other

Solid Waste Groundwater Corrective Action

- Current status:
 - 105 sites exceed a GPS, subject to CA
 - 12-15 sites High Priority due to neighboring use of GW Resource
 - 2 sites completed CA program

Solid Waste Groundwater Corrective Action

- Conducted GW Summit Meeting with RDs and WPMs to Discuss the SW GW Program
- Identified over 20 Barriers that Prevent CA From Moving Forward
- Picked “Biggest Bang for the Buck Issue” to Work On (working with \$\$ challenged sites to develop workable schedule and path forward)

Solid Waste Groundwater Corrective Action

- Slow Progress Being Made Through:
 - Use of low level enforcement actions or other administrative options to get facilities under enforceable schedule
 - Spreading out work over different fiscal years to minimize economic impact on small communities
 - Monthly SW GW calls between CO Management and Regional WPMs

Solid Waste Groundwater Corrective Action

- Process for Triggering a GPS Exceedance Complicated at Times
 - Worked with SWANA to develop more flexibility when standards change based on EPA updates on chemical toxicity
 - Allowing site specific risk review that may offer relief by using a 10^5 risk factor, especially for naturally occurring metals

Long Term Options for GW in the Subtitle C and D Programs

- Provide Optional Standards of Care in CA by Classifying Portions of VA's Aquifers
- Develop a Pre-Subtitle D Program Which Will Be Protective but Less Federal Prescriptive
- Less Technical DEQ Staff Review, Possible Use of Certified PGs and Site Self Certifications

Solid Waste Permitting

- Understanding Workload Across Regions & Managing Worksharing Process
- Prioritizing Guidance Needs with Regions and Permittees
- Improving Process for Accessing Guidance
- Ensuring “Official Signed Guidance is Being Used”

Solid Waste Permitting

- Improving Current Permit Review Quality
 - “one bite at the apple”
 - Regional staff not to review details of engineering design, rather review applicability of regs and confirm that appropriate engrg principals are used. Reliance on P.E. working for applicant
 - Regular meeting/calls among permit writers and CO Coordinator

Solid Waste Permitting (Future State)

- More Reliance on Permit-by-Rule
- Currently Reviewing Past Efforts Looking for Missed Opportunities
- Begin Outreach to Trade Groups on Permitting Options and Recommendations for Streamlining

Billing and Collection of Fees

- Lack of Staff Accountability in QA/QC of Waste Division Owned Data Used to Feed Oracle Financials
- Garbage In/Garbage Out (regions and CO) in CEDS
- No or Minimal Effort in Waste Division to Help Ensure Fees Are Collected
- Lack of FollowUp When Bills Go Unpaid Due to Inaccurate Billing Information

Billing & Collection

- Begun Collaborative Effort to Work Closely with Finance Staff in Testing Data Prior to Finalizing
- Return Rate of Bills for Inaccurate Data Dropped by over 80% From Last Year
- Developed Process with Enforcement Division to take Lead in Issue Warning Letters and NOVs to Payment Scoundrels
- Past Due Accounts Last Year Totaled > \$200,000
- Made a Strategic Effort with Regional Offices to Collect Over \$ 150,000 in Payment Due Fees
- Through 2009, Still Trying to Collect ~\$75,000 (includes penalties and interest)
- Performance Management Accountability for Program Manager and Staff Involved
- Training of Regional Office CEDS Users to Ensure Quality Data Entered

Accountability of Staff & Program Processes

- Instituted Division Wide Workload Planning Effort (balance efficiencies and accountability of staff)
- Realignment of Job Functions
 - Moved tire and recycling programs to Leslie B
 - Moved auditor position to Leslie B
- CEDS Business Analyst Brought into Waste Programs

Waste Permitting & Compliance Audit Program

- Designed to Discover Program Area Vulnerabilities and Document Needed Areas for Improvement
- Conducted Audit of FA Process
- Beginning Audit of the SW GW Program
- Results of Audits to be Shared Both Internally & Externally

Financial Assurance Audit

- Incomplete/Inaccurate Data Entry in CEDs by Regional Offices
- FA Mechanisms Not Being Submitted by the Proper Entity
- Owner/Operator vs. Permittee or Applicant Often Unclear or Wrong
- Several Permittees Where Legal Entity is Wrong
- Poses Agency Liability for Executing FA When Needed If Facility Defaults

SW GW Planned Audit

- 3 Part Process
 - GW Database Review for 2009
 - Interviews
 - Document Review
- Focus Areas Include
 - Timeliness of Data Entry and Adherence to Response Times for Review
 - Quality of Reports and Applicability of Requirements for CA and Use of Variances and Other Authorizing Documents

Solid Waste Compliance Program

- Still Finding Inconsistent Approaches to Assessing Compliance and Use of Severity Levels (especially for operational issues like odor, gas and leachate)
- Next to GW requirements for CA, This Issue Has Most Background Noise by Regulated Community

Solid Waste Compliance Program Fixes to Ensure Consistency

- Training
 - Successful Training with a Partnering Facility in VRO (hands on inspector training, by the inspectors, for the inspectors)
 - Issuing Long Awaited SW Inspector's Manual and Sharing with Facilities
 - Shifting Compliance Activities via RBIS
 - Creating Shared Document Area Between Regions for Odor Plans, Gas Plans, etc.
 - Continue Exploring Self Certification Program for SW Compliance

Other Improvements

- External Outreach and Communication
- Continue to Use LEAN and VSM Tools
- Contaminated Media Workgroup Allowing for Risk Based Reuse of Lightly Contaminated Soil and Debris
- Quarterly Reviews of Programs with Waste Mgrs01
- Filled Key Positions (thanks btw)
- Branding Our Product
 - Exploring name change for Waste Division

Attachment 4

State Funding Mechanisms for Solid Waste Disposal and Recycling Programs (June 2014), EPA
Publication No. 905Q14001

State Funding Mechanisms for Solid Waste Disposal and Recycling Programs



Illinois · Indiana · Michigan · Minnesota · Ohio · Wisconsin
June 2014

Publication No. 905Q14001

States regularly evaluate and modify funding mechanisms to find ways to more effectively and efficiently support their solid waste disposal and recycling programs. U.S. Environmental Protection Agency, in implementing the Resource Conservation and Recovery Act, plays a key role in providing technical assistance to state materials management programs. To help states share this important information, this document presents a concise summary of the funding information provided by each of the EPA Region 5 states.

Each state has several ways in which to fund solid waste and materials management programs. Most states give these mechanisms specific names, but for ease of comparing state by state, they have been categorized as follows:

Disposal surcharges: Commonly known as tipping fees, these are charges levied on waste disposal. They are based on the quantity (weight or volume) of waste disposed.

Facility fees: Fees paid by the owner/operator of a landfill, compost or recycling facility associated with the facility's licensing, permitting, registration or operation.

General fund: Primary cache of funds holding state appropriations and providing the resources necessary to sustain day-to-day administrative and operating expenses of the governing body.

Tax: A fee levied on materials or services associated with the collection, transfer, storage or disposal of solid waste or other materials.

Scrap tire fees: Special funding mechanisms to support scrap tire programs.

E-waste program fees: Fees paid by manufacturers of new electronics, typically as an annual registration fee.

Local fees: Fees that provide money to the local regulatory body for solid waste activities.

See Table 1¹ for a summary of the funding mechanisms used in each of the six EPA Region 5 states.

Illinois

Illinois' solid waste and recycling program is funded by a combination of surcharges and specific funding mechanisms to support traditional waste disposal and recycling, food scrap composting, recycling expansion and modernization, scrap tire, and e-waste programs.

Two Illinois agencies are responsible for carrying out the majority of the state's solid waste and recycling program. Illinois EPA is primarily responsible for regulatory and statewide planning activities. The Department of Commerce and Economic Opportunity has responsibility for grants that advance recycling and composting. See Table 2 for more information.

Disposal Surcharges

State Tipping Fee Surcharge

Illinois² charges a state tipping fee surcharge of \$2.00 per ton and/or \$.095 per cubic yard. Smaller landfills pay a set annual fee regardless of tonnage or volume. See Table 3 for these fees.

The surcharge generates approximately \$20 million annually. State law requires that \$2 million per year goes to the state's Hazardous Waste Fund. The remaining funds, which go into Illinois Solid Waste Management Fund, are shared by Illinois EPA and DCEO to support their program activities.

Subtitle D Fee

In addition to the state tipping fee surcharge, Illinois³ collects an additional fee of \$0.101 per cubic yard and/or \$0.22 per ton on material landfilled in Illinois. As with the state tipping

Table 1: State Solid Waste Program Activity by Funding Mechanism

Program Activity	Surcharge s	Facility Fees	Tax	General Fund
Landfills (licensing, registration, permitting, inspections)	IL, IN, MI, OH, WI	IN, MI,	MN	IN, WI
Compost Facilities (licensing, registration, permitting, inspections)	IL, WI	MI ⁴	MN	IN, WI
Recycling Facilities (licensing, permitting, registration, inspections)	IL, WI		MN	WI
Recycling Measurement	OH ⁵ , WI		MN	WI
Market Development	IL, IN		MN	
Local Grants	IL, IN, OH, WI	WI	MN, IN	WI
Education and Outreach	IL, WI	WI	MN	WI
Scrap Tire Fees				
Scrap Tire Cleanup	IN, MI, OH, IL			
Scrap Tire Market Development	MI, IN			
E-Waste Fees				
E-Waste Management	IL, IN, MI, MN, WI			

Table 2: Illinois State Program Activity by State Agency

Program Activity	IL EPA	DCEO
Landfills (licensing, registration, permitting, inspections)	X	
Compost Facilities (licensing, registration, permitting, inspections)	X	
Recycling Facilities (i.e., inspections as needed)	X	
Market Development		X
Local Grants	X	X
Education and Outreach	X	X
Scrap Tire Management	X	
E-waste Management		X

Table 3: Surcharges on Illinois Landfills

Cubic Yards Received in a Year (Thousands)	Solid Waste Fee	Subtitle D Fee	Total Annual Fee
>150	\$2.00/ton or \$.095/cy	\$0.22/ton or \$0.101/cy	\$2.22/tons or \$0.196 cy
100-150	\$52,630/yr	\$7,020/yr	\$59,650
50-100	\$23,790/yr	\$3,120/yr	\$26,910
10-50	\$7,260/yr	\$975/yr	\$8,235
<10	\$1,050/yr	\$210/yr	\$1,260

fee surcharge, smaller landfills pay a set annual fee regardless of tonnage or volume. In fiscal years 2012 and 2013 this fee generated approximately \$2.2 million a year for the Subtitle D Management Fund.

Scrap Tire Fees

Illinois⁶ imposes a fee of \$2.50 per tire on retail customers purchasing new or used tires sold and delivered in the state. A \$2.00 per tire fee is deposited into the Used Tire Management Fund, less a collection allowance of \$0.10 per tire to be retained by the retail seller and a collection allowance of \$0.10 per tire to be retained by the Department of Revenue and paid into the General Revenue Fund. The remaining \$0.50 per tire is deposited into the Emergency Public Health Fund.

In fiscal years 2012 and 2013 the fee generated \$13 million and \$12.7 million respectively, of which Illinois EPA received \$5.5 million and \$6 million for used tire management activities.

E-waste Program Fees

Electronic device collectors, recyclers, refurbishers and manufacturers pay annual fees.⁷ For manufacturers, the 2013 registration fee is \$5,107 unless during 2012 they sold 250 units or less, then the fee is \$1,277. For collectors, recyclers, and refurbishers the 2013 registration fee is \$2,085; however, if annual throughput of materials is less than 1,000 tons, the fee is \$516. Combined, these fees generate approximately \$475,000 annually with all monies used by

Illinois EPA to administer its electronic recycling activities.

Local Fees

Surcharges, tipping and/or tonnage fees
Under authority of the Illinois EPA Act,⁸ “a unit of local government in which a solid waste disposal facility is located... may establish a fee, tax, or surcharge with regard to the permanent disposal of solid waste. All fees, taxes, and surcharges collected under this subsection shall be utilized for solid waste management purposes, including long-term monitoring and maintenance of landfills, planning, implementation, inspection, enforcement and other activities consistent with the Solid Waste Management Act and the Local Solid Waste Disposal Act, *or for any other environment-related purpose*, including but not limited to an environment-related public works project, but not for the construction of a new pollution control facility other than a household hazardous waste facility. However, the total fee, tax or surcharge imposed by all units of local government under this subsection (j) upon the solid waste disposal facility shall not exceed \$0.60 cents per cubic yard and/or \$1.27 a ton.” In fiscal year 2012 this fee generated more than \$4 million for local governments.

Community Hosting Fees

In lieu of imposing a local tipping fee surcharge, some local governments have negotiated “host fee agreements” for pollution control facilities (e.g., landfills, transfer stations). The terms of

these agreements and the spending of any revenues or in-kind value are not required to be reported to the state. Some revenue generated may be used by local governments to address the program activities noted above.

Indiana

Indiana’s solid waste program is funded by a combination of surcharges, facility fees and money from the general fund. Specifically, the state’s solid waste disposal fee, and licensing and permitting fees cover 63 percent of program costs and general fund money covers the remaining 37 percent. Other funding mechanisms also are available to support recycling, scrap tire and e-waste programs.

Disposal Surcharges

Solid Waste Management Fee

A solid waste management fee of \$0.50 per ton is collected on solid waste disposal. This generates about \$5.3 million a year based on current disposal volumes. The revenues are evenly distributed to the Solid Waste Management Fund⁹ and the Recycling Promotion and Assistance Fund,¹⁰ which support community recycling programs (suspended) and Recycling Market Development Program, respectively.

Solid Waste Disposal Fee

Indiana also collects a solid waste disposal fee¹¹ on material disposed in a landfill or incinerator. A \$0.10 per ton charge is collected for solid waste landfill disposal and a \$0.05 per ton fee is charged for solid waste incineration. The funding supports solid waste program administration such as permitting, licensing and inspecting solid waste disposal facilities.

Facility Fees

Indiana has established solid waste fees¹² on solid waste landfill or processing facilities to defray the costs of administering the solid waste program. These fees apply to new permit applications as well as major and minor modification, renewal and annual operating permits. See Table 4 for a breakdown of fees by facility type.

Table 4: Indiana Annual Operation Fees for Disposal Facilities

Fee Category	Fee Amount
Sanitary Landfills (tons/day)	
<100	\$2,000
100 – 200	\$7,000
250 – 499	\$15,000
>500	\$35,000
Construction/Demolition Site	\$1,500
Restricted Waste Sites	
Type I	\$35,000
Type II	\$25,000
Type III	\$10,000
Processing Facilities	
Transfer Station	\$2,000
Other	\$2,000
Incinerators (tons/day)	
<100	\$2,000
100 – 249	\$7,000
250 – 499	\$15,000
>500	\$35,000
Other	
Infectious Waste Incinerator	\$5,000
Waste Tire Storage	\$500
Waste Tire Registration	\$25

General Fund

Indiana’s solid waste program receives general fund money from taxes collected in the state. The general fund money covers approximately 37 percent of annual program costs, approximately \$1.6 million.

Scrap Tire Fees

A fee of \$0.25 per tire is collected on each tire sold in the state. This generates about \$1.4 million per year. The revenues are distributed to the Waste Tire Management Fund,¹³ which supports tire cleanup activities, and the Waste

Tire Management Program for scrap tire market development activities (suspended). The state also collects an annual registration fee of \$500 from waste tire storage facilities and \$25 from waste tire transporters.

E-waste Program Fees

Manufacturers of video display devices (e.g., televisions, monitors, laptops, tablets) subject to the requirements of the Indiana E-Waste Statute¹⁴ are required to register with the Indiana Department of Environmental Management annually. Registration is \$5,000 for the initial year and \$2,500 for each year thereafter. The fees apply to program administration including registration, reporting and compliance. During 2012, 65 manufacturers were registered.

Local Fees

Indiana's 70 solid waste management districts¹⁵ obtain funding for operating expenses as follows:

- District fees¹⁶ up to \$2.50 per ton on the final disposal of solid waste within the district.
- Tax levies within the district to pay costs of operation in connection with solid waste management.
- Gifts, grants, loans of money, other property, or services from any source, public or private

Funds are used for outreach and education on recycling, yard waste, and household hazardous waste and supporting services including grants and loans. Seven of the districts serve multiple counties and 63 are single-county district. Marion County is served by the City of Indianapolis.

Michigan

Michigan's solid waste program is funded by a combination of surcharges and facility fees, as well as specific funding mechanisms to support scrap tire, e-waste and composting programs.

Disposal Surcharges

Michigan collects a \$0.12 per cubic yard (\$0.36 per ton) surcharge¹⁷ on solid waste landfilled

which generates about \$5.3 million per year based on current disposal volumes. These funds can only be used to support solid waste program administration such as permitting, licensing and inspecting solid waste disposal facilities.

Facility Fees

Solid waste processing plants, transfer stations and landfills also pay construction permit fees¹⁸ which generate an average of \$10,500 per year for the solid waste program. Licensing fees are also collected, but they do not support the administration of the solid waste program directly. Instead they are deposited into an account in the event an owner has insufficient financial assurance.

Composting facilities pay a registration fee of \$600 per three years which generates just enough revenue to manage the registration portion of the composting program but does not fund inspections, market development or other composting related activities.

Scrap Tire Fees

Michigan's scrap tire program¹⁹ is funded by a \$1.50 title transfer fee which generates about \$4.3 million per year. These funds are used to administer the scrap tire hauler and collection site requirements, provide cleanup grants, and scrap tire market development.

E-waste Program Fees

Electronic device recyclers and manufacturers pay \$2,000 and \$3,000 annually. The \$265 thousand generated is used to administer the e-waste take back program.²⁰

Local Fees

Municipal, township and county governments in Michigan have a variety of mechanisms to fund solid waste and recycling activities at the local level. Local governments hosting a landfill may charge \$0.10/cubic yard or any other agreed upon amount as an impact fee. Counties frequently enter into contracts with disposal areas through host community agreements. Other funding mechanisms are described in "Funding Options for Michigan Recycling Programs"²¹ updated in September 2010.

Minnesota

Minnesota's solid waste and recycling program is funded primarily by a tax on household, commercial, industrial generators, as well as generators of construction and demolition debris as described below.

Revenues are deposited in the Environmental Fund²² which also receives money from other environmental fees, loan repayments and legislative appropriations. The Environmental Fund is a pooled fund that supports other program activities in addition to solid waste. The funding for specific activities is determined through biennial appropriations from the legislature.

Minnesota also relies on annual fees by electronics manufacturers to support its e-waste program.

Tax

The bulk of solid waste funding is authorized under the Solid Waste Management Tax.²³ For mixed municipal solid waste, the tax is imposed on waste management service charges paid by businesses and households of 9.75 percent of the total bill for households and 17 percent for commercial generators regardless of whether the waste is disposed of in a landfill or waste-to-energy facility. The different rates were set, in part, to reflect each waste stream's potential for environmental risk.

For non-mixed municipal solid waste, the tax is applied at a rate of \$0.60 per cubic yard of capacity sent for disposal. If the delivery to a landfill is charged at the gate by weight, the tax rate is \$2 per ton for demolition debris and \$0.462 per ton for industrial waste.

The tax generates about \$67 million per year. Thirty percent²⁴ of tax revenue is deposited in the state's General Fund and the remaining 70 percent goes into the Environmental Fund.

Scrap Tires Fees

Minnesota does not assess a fee on scrap tires.

E-waste Program Fees

Manufacturers of video display devices (e.g., televisions, monitors, laptops, tablets) pay an annual registration fee²⁵ based on the number of units sold annually to Minnesota households (\$2,500 for 100 or more units; \$1,250 for fewer than 100 units). In addition, they may also pay a fee if they did not meet their annual recycling obligation. The shortfall fees range from \$0.30 - \$0.50 per pound depending on how close they came to their obligation. The \$146,000 from the registration fees is used to help implement the e-waste program in Minnesota.

Local Fees

Surcharges, tipping and/or tonnage fees

A fee of \$1.50 per cubic yard for waste abatement purposes is levied on waste disposed into the two metropolitan municipal solid waste landfills in the Twin Cities metropolitan area.²⁶ Revenue per year is about \$2.4 million, which is allocated among the seven counties in the metropolitan area for their recycling, reuse and reduction activities.

Ohio

Ohio's solid waste program is funded primarily by surcharges and facility fees. It relies on various funding mechanisms to support its scrap tire and e-waste programs.

Disposal Surcharges

Solid Waste Fee

Ohio collects \$4.75 per ton of solid waste delivered to either a transfer or landfill facility.²⁷ The fee is collected at the first facility accepting the waste. One dollar per ton goes to the Solid Waste Fund which is used to administer, among others, solid waste disposal and composting facility permitting, licensing, and inspections, and staff time for recycling measurement.

Construction and Demolition Debris (CDD) fee

\$1.60 per ton (\$0.80 per cubic yard) is assessed on the disposal of construction and demolition debris, whether the material is disposed of at a municipal waste facility or a CDD facility.²⁸ A portion of this fee is used by Ohio EPA to implement the CDD program and a portion is

retained to fund recycling and litter prevention grants. In Ohio, either Ohio EPA or local health departments can act as the licensing authority for a CDD facility. Ohio EPA retains \$0.46 - \$0.60 of the fee to implement the CDD program if it is the licensing authority; if not it gets \$0.06 for this purpose. In addition, \$0.75 goes to the Ohio EPA recycling and litter prevention fund (regardless of who is the licensing authority) to support recycling market development programs including grants, loans, research studies, or other efforts, and grants for local level recycling or waste management efforts. These grants, loans, etc., are focused on both CDD and solid waste activities.

In addition to the above, an additional \$0.10 per ton is assessed if the construction and demolition debris is disposed of at a CDD landfill. Ohio EPA retains \$0.08 - \$0.10 of this amount.

Facility Fees

Licensing

As previously indicated, the licensing authority can be the local health district if approved by Ohio EPA to administer the solid waste program. Otherwise, Ohio EPA is the licensing authority.²⁹ An annual license fee is charged to licensed facilities, but none of it is retained by Ohio EPA. See Table 5 for a breakdown of fees. A small portion is retained by the health department if it acts as the licensing authority.

The board of health retains \$2,500 of each license fee or the entire amount of any such fee that is less than \$2,500. The money is used to administer and enforce the solid waste program. The remainder of each license fee is remitted to Ohio EPA and is then transferred to the state's general revenue fund.

Permitting

Ohio issues permits to landfills, transfer stations, incinerators and compost facilities. However, none of the permit fees are retained by Ohio EPA or used to fund the solid waste program. All permit fees are transferred to the state general revenue fund.³⁰ See Table 6.

Table 5: Ohio Licensing Fees – Landfills, Transfer Stations, Composting and Incineration Facilities

Type of Facility	Annual License Fee
<i>Solid Waste Facilities, by authorized maximum daily waste receipt (tons)</i>	
100 or less	\$5,000
101 - 200	\$12,500
201 - 500	\$30,000
500 or greater	\$60,000
Transfer Facility	\$750
<i>Compost Facility (Class I and Class II) by authorized maximum daily waste receipt (tons)</i>	
12 or less	\$300
13 to 25	\$600
26 to 50	\$1,200
26 to 50	\$1,800
76 to 100	\$2,500
101 to 150	\$3,750
151 to 200	\$5,000
201 to 250	\$6,250
251 to 300	\$7,500
301 to 400	\$10,000
401 to 500	\$12,500
501 or more	\$30,000

Table 6: Ohio Permitting³¹ Fees – Landfills, Transfer Stations, Composting and Incineration Facilities

Type of Facility	Permit Fee	Maximum Fee
Landfill - new or modification with increase in disposal capacity	The greater of \$10 per 1000 cu yd or \$1,000	\$80,000
Landfill - Modification for Existing – no increase in capacity	\$1,000	NA
Transfer Station - New or Modification	\$2,500	NA
Incinerator or Composting - New or Modification	\$1,000	NA

Ohio does not license or permit recycling facilities (such as clean materials recycling facilities, recycling centers, or other legitimate recycling operations.)

Scrap Tire Fees

Ohio relies primarily on licensing and permitting of scrap-tire-related facilities to support state scrap tire management.

The state charges wholesalers of scrap tires a fee of \$1.00 per tire.³² Fifty cents goes to the state’s Scrap Tire Management Fund which is used to:

- Implement, administer, and enforce the scrap tire program at Ohio EPA.
- Abate scrap tire accumulations
- Provide \$1.5 million per year in grants:
 - \$1 million per year devoted to market development activities for scrap tires and synthetic rubber from tire manufacturing and tire recycling processes.

- 0.5 million per year devoted to scrap tire amnesty and cleanup events.
- Provide loans to promote the recycling or recovery of energy from scrap tires.
- Offset administrative costs of managing the scrap tire fund.
- Investigate nuisances associated with scrap tires.

The local health department retains \$15,000 of each licensing fee for a scrap tire monofill or monocell. The remainder is remitted to Ohio EPA and credited to the scrap tire fund. The board of health retains the entire amount of all other scrap tire licensing fees. The money is used to administer and enforce the scrap tire program. All registration and permit fees are remitted to Ohio EPA and credited to the scrap tire management fund. Table 7 provides a breakdown of licensing and permitting fees

Local Fees

Surcharges, tipping and/or tonnage fees

A solid waste management disposal fee³³ can be collected from landfills if levied by the solid waste management district. The tiered fee is as follows:

- \$1.00 to \$2.00 per ton for waste generated and disposed within the solid waste management district.
- \$2.00 to \$4.00 per ton for waste generated within another Ohio solid waste management district and disposed in a landfill located within the levying solid waste management district.
- \$1.00 to \$2.00 per ton for waste generated outside of Ohio and disposed at a landfill location within the levying solid waste management district.

Ohio law limits how solid waste management districts can spend disposal fee revenue to 10 “allowable” uses. A solid waste management district uses the revenue from the disposal fee to implement its approved solid waste management plan.

Table 7: Ohio Licensing and Permitting Fees – Scrap Tire Facilities

Type of Facility		Annual License Fee
<i>Scrap Tire Recovery Facility, based on daily design input capacity (tons)</i>		
1 or less		\$100
2 to 25		\$500
26 to 50		\$1,000
101 to 200		\$2,500
201 to 500		\$3,500
501 or more		\$5,500
<i>Scrap Tire Monocell or Monocell Facility, based on authorized maximum annual daily waste receipt (tons)</i>		
100 or less		\$5000
101 to 200		\$12,500
201 to 500		\$30,000
501 to more		\$60,000
Scrap tire storage facility		\$1000 x # acres; max. \$3000; if owned by motor vehicle salvage dealer, \$100
Scrap tire collection facility		\$200; if owned by motor vehicle salvage dealer, \$50
Type of Facility		Permit Fee
Scrap tire collection facility		\$200; if owned or operated by a motor vehicle salvage dealer licensed under Chapter 4738 of Revised Code, \$25
New scrap tire storage facility		\$300; if owned or operated by a motor vehicle salvage dealer under Chapter 4738, \$25
Scrap tire storage facility		\$1000; if owned or operated by motor vehicle salvage dealer, \$50
Scrap tire monocell or facility		Greater of \$10/1000 cu yd disposal capacity or \$1,000. Maximum fee \$80,000
Scrap tire recovery facility		\$100
Scrap tire recovery facility		\$1,000

That could include programs (offered locally, not statewide) related to the following:

- Recycling market development programs, including grants, loans, research studies, or other efforts.
- Grants to support local-level recycling or waste management efforts.
- Education and outreach.
- Scrap tire management.
- E-waste management.

Other programs that can be funded include:

- Providing or paying for recycling opportunities (curbside and drop-off).
- Owning/operating a facility.
- Supporting health departments.
- Supporting local law enforcement.
- Household hazardous waste management.
- Yard waste management.
- Compensating counties for hosting a landfill (paying for emergency services, road repair, etc.).
- Recognition programs.
- Waste audits.

Solid Waste Management District Generation Fee

A solid waste management district generation fee³⁴ is collected on each ton of solid waste generated, if levied by the solid waste management district. The fee is collected at the landfill or transfer facility (located in Ohio) that accepts the waste first. The owner/operator of the facility then remits the fee to the levying solid waste management district. There are no limits on the amount of a generation fee.

However, a solid waste management district wanting to levy a generation fee of more than \$5.00 must get the approval of more of its communities than a solid waste management district levying a fee of less than \$5.00.

Generation fee revenues are used the same way as solid waste management district disposal fee revenue.

Community Hosting Fee

Finally, a community hosting fee³⁵ can be levied by a municipality or township that hosts a

landfill facility. The ceiling for the fee is \$0.25 per ton of solid waste disposed at the landfill located within the levying municipality or township. Revenue from the fee is used to offset the added costs to the municipal corporation or township of hosting the landfill. Revenue can be used to:

- Maintain roads and other public facilities.
- Provide emergency and other public services.
- Compensate for reductions in property tax revenues due to reductions in real property valuations.

Wisconsin

Wisconsin's solid waste and recycling program is funded by surcharges, facility fees, and the general fund. E-waste activities are funded by an e-waste program fee.

Disposal Surcharges

A tipping fee of \$13.00 per ton³⁶ is collected by licensed Wisconsin landfills for municipal solid waste, construction and demolition waste, and a variety of other solid waste types. Waste categorized as high-volume industrial and that approved for use as daily cover are charged a lower fee and/or are exempt entirely. The tipping fee is deposited into the Solid and Hazardous Waste Program Revenue³⁷ and Environmental Management Accounts,³⁸ a portion of which fund the state's waste and materials management program:

- \$0.15 per ton landfill license fee surcharge generates between \$965,000 - \$1,000,000 annually for the Solid and Hazardous Waste Program Revenue Account.
- \$12.85 per ton goes into the Environmental Management Account delineated as follows:
 - \$0.14 per ton groundwater and well compensation fees generates an estimated \$975,000 annually.
 - \$5.70 per ton Environmental Repair Fund fee generates about \$34.2 million.
 - \$0.007 per ton solid waste facility siting board fee generates approximately \$49,000 annually.

- \$7.00 per ton recycling fee; in fiscal year 2012 \$36.3 million was collected.

Facility Fees³⁹

Wisconsin levies various license fees on solid waste disposal, processing, storage and transportation facilities. These fees generate around \$1.6 million annually. These fees fund licensing, inspection, and plan review of solid waste facilities.

General Fund

Wisconsin's solid waste program receives an annual allotment based on Full Time Equivalents funded from this account. These funds can be used for any activities related to administering the state solid waste program.

Scrap Tire Fees

No funding is provided for the collection of scrap tires or market development.

E-waste Program Fees⁴⁰

The electronic recycling program, E-Cycle Wisconsin, is funded through an annual registration fee applied to manufacturers selling covered electronics in the state. The amount of revenue generated annually depends on the number of manufacturers that register, but has generally been between \$275,000 and \$300,000. All funds go into a segregated electronics recycling account, and the Department of Natural Resources receives annual allotments from this account for activities related to the electronics recycling program including staff, outreach, field inspection, and other compliance assurance.

Local Fees

Local units of government – approved by Wisconsin Department of Natural Resources as “responsible units” for the purposes of recycling – are eligible for state recycling grant awards.⁴¹ Approximately \$19 million is awarded to 1,000 responsible units each year. On average, about 17 percent of a responsible unit's recycling program cost is covered by the grant.

In addition, a \$1 million supplemental program – Recycling Consolidation Grants⁴² -- provides awards to responsible units each year that meet eligibility requirements (the responsible unit is a county, has a population of more than 25,000 people, or has entered in to an intergovernmental agreement with another responsible unit for eligible recycling related activities).

The major sources of local funding for recycling programs are tax levies, user fees (including “pay-as-you-throw” fees where the cost to a user is based on the amount thrown away) and municipal budgets. Wisconsin does not restrict sources of local funding, except that no responsible unit may impose a tax or fee on the sale or distribution of packaging.

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¹ Note: The tables in this document are for general information purposes only. Facilities or others needing information for licensing, permitting, etc. should consult the appropriate state for specific information.

² Illinois Compiled Statutes, [415 ILCS 5/22.15](#)

³ Illinois Compiled Statutes, [415 ILCS 5/22.44](#)

⁴ Fee only covers cost of administering registration

⁵ Staff time

⁶ Illinois Compiled Statutes, [415 ILCS 5/55.6](#)

⁷ Illinois Compiled Statutes, [415 ILCS 150/85](#)

⁸ Illinois Compiled Statutes, [415 ILCS 5/22.15\(j\)](#)

⁹ Indiana Code, [IC 13-20-22](#)

¹⁰ Indiana Code, [IC4-23-5.5-14](#)

¹¹ Indiana Code, [IC 13-20-21-6](#)

¹² Indiana Code, [IC 13-20-21](#)

¹³ Indiana Code, [IC13-20-13-8](#)

¹⁴ Indiana Code, [IC 13-20.5-2-1](#)

¹⁵ Indiana Code, [IC 13-21-3](#)

¹⁶ Indiana Code, [IC 13-21-13](#)

¹⁷ Michigan Compiled Law, [MCL 324.11525a](#)

¹⁸ Michigan Compiled Law, [MCL 324.11509](#)

¹⁹ [Michigan Scrap tire program](#)

²⁰ [Michigan E-Waste program](#)

²¹ [Funding Options for Michigan Recycling Programs](#)

²² Minnesota Statute, [MN Stat §16A.531](#)

²³ Minnesota Statute, [MN Stat § 297H](#)

²⁴ Minnesota Statute, [MN Stat § 297H.13\(2\)](#)

²⁵ [Minnesota's Electronic Recycling Act](#)

²⁶ Minnesota Statute, [MN Stat § 473.843](#)

²⁷ Ohio Administrative Code, [Section 3734.57 division \(A\)](#)

²⁸ Ohio Administrative Code, [Section 3714](#)

²⁹ Ohio Administrative Code, [Section 3734.06](#)

³⁰ Ohio Administrative Code, [Section 3745.11](#)

³¹ Permits are subject to applications and late fees.

³² Ohio Administrative Code, [Section 3734.901](#)

³³ Ohio Administrative Code, [Section 3734.57](#)

³⁴ Ohio Administrative Code, [Section 3734.573](#)

³⁵ Ohio Administrative Code, [Section 3734.57](#)

³⁶ Wisconsin Statutes, [WI Stat 289.62 – 289.67](#)

³⁷ Wisconsin Administrative Code, [Ch. NR 520.04\(1\)\(d\)3](#)

³⁸ Wisconsin Administrative Code, [WI Stat 289.63](#)

³⁹ Wisconsin Administrative Code, [Ch. NR 520.14, Tables 2, 3, 4](#)

⁴⁰ Wisconsin Statutes, [WI Stat 287.17](#)

⁴¹ Wisconsin Administrative Code, [Ch. NR 542](#)

⁴² Wisconsin Statutes, [WI Stat 287.24](#)

Attachment 5

Illinois Landfill Tipping Fees



View up to date information on Illinois' Covid-19 vaccine plan and vaccination eligibility from the [State of Illinois Coronavirus Response Site](#)

IEPA ▶ Topics ▶ Forms, Permits, and Fees ▶ Fees

Landfill Tipping

Who is covered?

Municipal waste landfill operators currently pay two fees (Solid Waste Tipping Fee and Subtitle D Fee) based on the volume of waste received each year.

What is the fee?

The fee depends on the total volume of waste received in a calendar year. Operators that receive more than 150,000 cubic yards of waste in a year have the option of measuring waste by volume (cubic yards) or weight (tons) and deciding which unit to use to calculate the fee payment. Operators that receive less than 150,000 cubic yards in a year fall into fee payment categories.

Cubic Yards Received in a Year (Thousands)	Solid Waste Fee	Subtitle D Fee
>150	\$2.00/ton	\$0.22/ton
>150	\$0.95/cy	\$0.101/cy
100-150	\$52,630	\$7,020
50-100	\$23,790	\$3,120
10-50	\$7,260	\$975
<10	\$1,050	\$210

Who do I contact with questions?

Information or assistance regarding payment of fees or fee balances is available by contacting Fiscal Services at 217-557-3049.

For questions regarding waste streams subject to fees, please contact Becky Jayne at (217)524-9642.

Attachment 6

Pennsylvania Municipal Waste Landfill and Resource Recovery Report Form

Instructions for Completion of the Municipal Waste Landfill and Resource Recovery Quarterly Operations and Recycling Fee Report. Form BWM0168

Form 2560-FM-BWM0168 and 2560-FM-BWM0168W must be completed by operators of municipal waste landfill and resource recovery facilities. Please assure entries fit within boxes on the form. To be timely, fee reports and payments must be postmarked on or before the 20th day of the month following a calendar quarter. Submit the completed Forms BWM0168 and BWM0168W together, accompanied by your fee payment to the following address:

PA DEP
Bureau of Waste Management
400 Market Street, 13th Floor
P.O. Box 8550
Harrisburg, PA 17105-8550

Section A. General Information.

Line 1. **Permit No.** - Enter your facility's DEP permit number.

Line 2. **Quarter** - Check the box designating the quarter for which you are reporting and enter the year.

Line 3 and 4. **Facility Name and Mailing Address** - Enter the name and mailing address of your facility.

Lines 5 and 6. **Facility Location** - Enter the name(s) of the host municipality and the name of the county in which your facility are located. Check the box indicating type of municipality.

Lines 7 and 8 **Facility Contact Name and Telephone No.** - Enter the name and telephone number of a person who is knowledgeable about the contents of this report. This person may or may not be the same person who certifies this report.

Section B. Recycling Fee Computation (All weights must be expressed in tons, rounded to the nearest tenth (0.1) of a ton. 3 cubic yards = 1 ton; and 1 ton = 2,000 pounds)

Lines 1, 2, and 3. **Monthly totals** - Enter the total tons you received for each type of waste specified on the form, for each month of the quarter. Total each line across and enter the totals in the space provided to the right of each line. These totals must equal the total amount of all types of waste received for each month.

Line 4. **Total Waste** - Enter the total tons from left to right for each type of waste received for the quarter. **The sum of columns on Line 4 must equal the sum of totals from Lines 1, 2, and 3.**

Line 5. **Nonprocessable Waste (Resource Recovery Facilities) or Process Residue or ADC (Landfills) (Tons)** - *For resource recovery facilities*, enter the total tons of waste received but not processible at your facility and which was shipped from your facility to a landfill. Do NOT include your incinerator residue. *For landfills*, enter the total tons of process residue, e.g., incinerator residue, received for disposal at your landfill from resource recovery facilities. Do not enter nonprocessable wastes from any resource recovery facility which were disposed in your landfill. Enter tons of approved ADC (Alternate Daily Cover), if any, received at your landfill during the quarter.

Line 6. **Net Waste (Tons)** - Subtract Line 5 from Line 4; enter the remainder on Line 6.

- Line 7.** **Fee Calculation** - Multiply the tons on Line 6 by the \$2.00 per ton Recycling Fee.
- Line 8.** **Discount for Timely Payment** - If your fee payment is timely, that is, postmarked on or before the twentieth day of the month following the quarter for which you are reporting, multiply the dollar amount on line 7 by 1% (0.01) and enter the result on line 8.
- Line 9.** **Penalty for Late Payment** - If your fee payment is not timely as defined in the instructions for Line 8, multiply the dollar amount on line 7 by 5% (0.05) if the payment is not more than one month late and enter the result on line 9. If the payment is more than one month late, multiply the dollar amount on Line 7 by 5% (0.05) per month and fraction of a month for which the payment is late and enter the result on Line 9. This 5% penalty per month shall not exceed 25%. **Late payments will also be subject to an interest charge** calculated by the Department, and you will be notified of the amount of interest due.
- Line 10.** **Credit From Previous Overpayment** - Enter amount of credit from previous overpayment of the recycling fee for which you have received written documentation from the Department. Attach the original copy of any such applicable documentation to your fee report. Do not enter any credit amount which you reported in any previous quarterly operations and recycling fee report or any credit for which proper documentation is not attached.
- Line 11.** **Net Fee Due** - *If your fee payment is timely*, subtract Line 8 and Line 10 from Line 7 and enter the result on Line 11. *If your fee payment is late*, add Line 9 to line 7, subtract Line 10 from that sum, and enter the result on Line 11. The result on Line 11 is the Recycling Fee due. Submit your check or money order for this amount payable to "Recycling Fund," with this report to the address specified above in these instructions. Send the original report, no photocopies.
- Section C.** **Environmental Stewardship Fee Computation** - Applicable to landfills only. Enter tons of solid waste received during the quarter, as shown in the "TOTAL" column, Line 4 in Section B. Multiply that tonnage by \$0.25 (25¢) to determine the amount of Environmental Stewardship Fee due; enter that amount. Make fee payment payable to "Environmental Stewardship Fund", and submit with separate Recycling Fee payment.
- Section D.** **Disposal Fee Computation** - Applicable to landfills only. Enter tons of solid waste received during the quarter, as shown in the "TOTAL" column, Line 4 in Section B. Enter and subtract tons of ash or nonprocessible waste from resource recovery facilities (RRF) used as alternate daily cover (ADC). Enter and subtract tons of hazardous waste converted to nonhazardous and disposed. Multiply net tons after above subtractions by \$4.00/ton to determine amount of Disposal Fee due; enter that amount. Make fee payment payable to "Environmental Stewardship Fund". The Disposal Fee payment and \$0.25/ton Environmental Stewardship Fee payment may be combined into one check, but payment of both fees must be submitted with the Recycling Fee payment.
- Certification** - **A landfill or facility operator representative must sign and date this certification. The completed form accompanying the fee payment must bear an original (not stamped or photocopied) signature.**

Reproduce additional copies of Form 2560-FM-BWM0168 Rev. 8/2002 as needed, assuring each reproduction has a white border surrounding the four black "L"s on the corners of the page.

**Municipal Waste Landfill and Resource Recovery
Quarterly Operations and Recycling Fee Report**

A. General Information

1. Permit No.

--	--	--	--	--	--

2. Qtr: January-March April-June July-September October-December

2	0		
---	---	--	--

Year

3. Facility Name _____

4. Facility Mailing Address _____

5. Host Municipality _____ Township City Borough

6. County _____

7. Facility Contact Name _____ 8. Phone No. _____

B. Recycling Fee Computation (check payable to "Recycling Fund")

Express all weights in tons rounded to the nearest **ONE-TENTH ton**. (1), 3 Cu. Yd. = 1 Ton, 1 Ton = 2,000 Pounds

Line No.	Month	Municipal Waste	Residual Waste	Sewage Sludge	Processed	Demolition/Construction	Ash	Asbestos	TOTAL
1	1								
2	2								
3	3								
4	Total								
5	Nonprocessable Waste (Resource Recovery Facilities); Process Residue or ADC (Landfills) (Tons)								
6	Net Waste (Tons)								
7	Fee Calculation @ \$2.00/Ton							(\$2.00 x Line 6)	\$
8	Discount for Timely Payment (1% Discount if paid before the Due Date)							(0.01 x Line 7)	\$
9	Penalty for Late payment (5% Penalty for each month or part of month late)							(0.05 x line 7 x Mos.)	\$
10	Credit from Previous Overpayment (attach documentation)								\$
11	Net Fee Due (Payment MUST be enclosed with report to avoid penalty for late payment.)								\$

C. Environmental Stewardship Fee Computation (landfills only; check payable to Environmental Stewardship Fund)
_____ Tons (from Line 4 TOTAL) x \$0.25/ton = \$ _____ due.

D. Disposal Fee Computation (landfills only; check payable to Environmental Stewardship Fund)
_____ Tons (from Line 4 TOTAL), minus _____ Tons ash and nonprocessable waste from RRF used as ADC, minus _____ Tons hazardous waste converted to nonhazardous x \$4.00/ton = \$ _____ due.

This is to certify that I have personally examined and am familiar with the information in this and any attached documents. To the best of my knowledge, information and belief, the submitted information is true, accurate and complete. I am aware that there are significant penalties for submitting false information.

Name of Authorized Representative (Print)

Signature of Authorized Representative

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Date (mm/dd/yy)

**Instructions for Completion of the
Municipal Waste Landfill and Resource Recovery
Quarterly Operations and Recycling Fee Report
Form BWM0168W**

Section A. General Information

Line 1. **Permit No.** - Enter your facility's DEP permit number.

Line 2. **Page** _____ **of** _____ - Enter the page number of each sheet in the first space, and the total number of pages of the report in the second space, for example, Page 1 of 3. Do not count Form BWM0168 as a page.

Line 3. **Month** _____, **20** _____ - For the three months of the quarter for which you are reporting, enter each month and the year on a separate page of this form. If more lines are needed for a given month or months, please reproduce additional blank copies of the form as needed, assuring each copy has a white border surrounding each "L" on the corner of the page.

Line 4. **Number of Operating Days** _____ - Enter the total number of days your facility was in operation during the month that you are reporting. Any portion of any day you operated counts as one day, e.g., enter 23.5 operating days as 24 days. Your operational hours must remain as specified by your permit, unless a permit modification is obtained to change them.

Section B. Monthly Operations Report (All weights must be expressed in tons, rounded to the nearest tenth of a ton (0.1). 3 cubic yards = 1 ton; and 1 ton = 2,000 pounds).

For purposes of this report, **Municipal Waste** is defined as garbage, refuse, and other wastes from the operation of residential, municipal, commercial, or institutional sources and from community activities. For reporting purposes, sewage sludge is excluded from municipal wastes, since it is itemized separately on this report.

Residual Waste is defined as wastes and sludges resulting from industrial, mining, or agricultural operations and wastewater treatment facilities, water supply treatment facilities, or air pollution control facilities, and which do not qualify as hazardous waste under Pennsylvania law.

Processed Infectious wastes exclude ash from infectious waste incinerators. Ash from incineration of infectious wastes is reported as **Ash**.

Use a separate sheet(s) for each month being reported.

Lines 1 through 12. Enter the Pennsylvania county code from Table 1 or the State or Country abbreviation from Table 2 and the total tons for each type of waste specified on the form for each Pennsylvania county and other State or Country from which you received waste during the month which you are reporting. Total each line across and enter the totals in the space provided to the right of each line.

Line 13. **Total** - At the bottom of each waste type column, enter the sum of tonnages shown in respective columns. **The Monthly Total on Line 13 must equal the sum of Lines 1 through 12 and the sum of all columns of Line 13.**

Reproduce additional copies of Form 2560-BWM0168W Rev. 12/99 as needed, assuring each reproduction has a white border surrounding the four black "L"s on the corners of the page.

Table 1 - Pennsylvania Counties and Codes

County	Code	County	Code	County	Code
Adams.....	01	Elk.....	24	Montour.....	47
Allegheny.....	02	Erie.....	25	Northampton.....	48
Armstrong.....	03	Fayette.....	26	Northumberland.....	49
Beaver.....	04	Forest.....	27	Perry.....	50
Bedford.....	05	Franklin.....	28	Philadelphia.....	51
Berks.....	06	Fulton.....	29	Pike.....	52
Blair.....	07	Greene.....	30	Potter.....	53
Bradford.....	08	Huntingdon.....	31	Schuylkill.....	54
Bucks.....	09	Indiana.....	32	Snyder.....	55
Butler.....	10	Jefferson.....	33	Somerset.....	56
Cambria.....	11	Juniata.....	34	Sullivan.....	57
Cameron.....	12	Lackawanna.....	35	Susquehanna.....	58
Carbon.....	13	Lancaster.....	36	Tioga.....	59
Centre.....	14	Lawrence.....	37	Union.....	60
Chester.....	15	Lebanon.....	38	Venango.....	61
Clarion.....	16	Lehigh.....	39	Warren.....	62
Clearfield.....	17	Luzerne.....	40	Washington.....	63
Clinton.....	18	Lycoming.....	41	Wayne.....	64
Columbia.....	19	McKean.....	42	Westmoreland.....	65
Crawford.....	20	Mercer.....	43	Wyoming.....	66
Cumberland.....	21	Mifflin.....	44	York.....	67
Dauphin.....	22	Monroe.....	45		
Delaware.....	23	Montgomery.....	46		

Table 2 - Two Letter State and Territory Abbreviations

Alabama.....	AL	Maine.....	ME	Oklahoma.....	OK
Arizona.....	AZ	Maryland.....	MD	Oregon.....	OR
Arkansas.....	AR	Massachusetts.....	MA	Pennsylvania.....	PA
California.....	CA	Michigan.....	MI	Puerto Rico.....	PR
Colorado.....	CO	Minnesota.....	MN	Rhode Island.....	RI
Connecticut.....	CT	Mississippi.....	MS	South Carolina.....	SC
Delaware.....	DE	Missouri.....	MO	South Dakota.....	SD
District of Columbia.....	DC	Montana.....	MT	Tennessee.....	TN
Florida.....	FL	Nebraska.....	NE	Texas.....	TX
Georgia.....	GA	Nevada.....	NV	Utah.....	UT
Idaho.....	ID	New Hampshire.....	NH	Vermont.....	VT
Illinois.....	IL	New Jersey.....	NJ	Virginia.....	VA
Indiana.....	IN	New Mexico.....	NM	Washington.....	WA
Iowa.....	IA	New York.....	NY	West Virginia.....	WV
Kansas.....	KS	North Carolina.....	NC	Wisconsin.....	WI
Kentucky.....	KY	North Dakota.....	ND	Wyoming.....	WY
Louisiana.....	LA	Ohio.....	OH	Canada.....	CN

Municipal Waste Landfill and Resource Recovery Quarterly Operations and Recycling Fee Report

A. General Information

1. Permit No.

2. Page ___ of ___ 3. Month ___ Year

4. Number of Days of Operation

B. Monthly Operations Report

Complete at least one worksheet for each month in quarter. Complete one line for each county within Pennsylvania from which you received waste and one line for each state from which you received waste. Continue on additional sheets as necessary. Reproduce additional blank copies of this form as needed. **All weights must be expressed in tons rounded to the nearest tenth (0.1), 3 Cu. Yd. = 1 Ton, 1 Ton = 2,000 Pounds.**

Line	PA County Code or State Abbrev. If Out of State	Municipal	Residual	Sewage Sludge	Processed Infectious	Demolition/ Construction	Ash	Asbestos	TOTAL
1	<input type="text"/>								
2	<input type="text"/>								
3	<input type="text"/>								
4	<input type="text"/>								
5	<input type="text"/>								
6	<input type="text"/>								
7	<input type="text"/>								
8	<input type="text"/>								
9	<input type="text"/>								
10	<input type="text"/>								
11	<input type="text"/>								
12	<input type="text"/>								
13	TOTAL								MONTHLY TOTAL

Attachment 7

North Carolina Solid Waste Disposal Tax Frequently Asked Questions

**North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001**

Solid Waste Disposal Tax Frequently Asked Questions

BASICS

1. When does the new excise tax law come into effect?

July 1, 2008

2. Who will be administering the tax?

The North Carolina Department of Revenue, Sales and Use Tax Division.

3. How does my facility calculate the tax?

The tonnage needs to be measured, carried to the number of decimal places the scales allow, (ex. 100.555 tons) and the \$2.00 multiplier is used. This example's charge would be $100.555 \times 2.00 = \$201.11$ excise tax.

4. When is the first tax payment from solid waste facilities due?

October 31, 2008 – for the quarter July 1, 2008 through September 30, 2008.

5. Where and to whom is it submitted?

North Carolina Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0710 (The address is on the return.)

6. How often does the facility send the tax collections to the Department of Revenue?

Payments will be due quarterly, on the last day of the month following the end of the quarter. For example, if you collected a total of 3,000 tons of waste for the quarter of July – September, your facility must pay \$6,000.00 to the Department on or before October 31.

7. Will the facilities in some instances have to prepay their taxes?

No.

8. How do I determine the amount of the prepayment?

There will be no prepayments required.

9. How many facilities in North Carolina will be required to pay the \$2.00 per ton excise tax to the Department of Revenue?

The Department of Environment and Natural Resources (DENR) has advised that currently there are 41 Municipal Solid Waste landfills, 68 Construction and Demolition landfills, and approximately 23 Transfer Stations (which historically have sent waste out-of-state) that will be required to file returns and remit this tax to the Department of Revenue.

10. How much money is expected to be collected?

DENR has advised that in the 2006-2007 fiscal year, almost 12 million tons of waste were collected at landfills in-state or were shipped out-of-state through transfer stations. The tax on that amount of waste would generate close to \$24,000,000.

11. How much money is kept by the state of North Carolina?

The Department of Revenue may retain the costs of collection, not to exceed \$225,000 per year. DENR has advised that it will retain 4.375% of the revenue, to be used for staffing purposes. The amount is 0.875% of the total tax received by the Solid Waste Management Trust Fund and 3.5% of the total tax received by the Inactive Hazardous Sites Cleanup Fund. The amount DENR is projected to retain annually is \$1,050,000 if waste quantities are similar to those in previous years.

12. Will the local landfills and Solid Waste Departments actually see any of this money returned to them? When will the county see any money coming back?

The taxes collected, less the Department of Revenue's cost of collection, will be distributed as follows:

- 37.5% will go to *cities* and *counties* on a per capita basis. 18.75% will be distributed to cities and 18.75% will be distributed to counties. A city or county is excluded from the distribution if it does not provide solid waste management programs and services and is not responsible by contract for payment of the programs and services, unless it is served by a regional solid waste management authority. A city or county that receives funds and is served by a regional solid waste management authority must forward the amount it receives to that authority.
- 12.5% will go to the *Solid Waste Management Trust Fund*. DENR has advised that the majority of this Fund is reallocated to local governments for recycling programs.
- 50% will go to the *Inactive Hazardous Sites Cleanup Fund* to fund the assessment and remediation of pre-1983 landfills.

13. How does our town or city benefit from the provision that 50% of the money goes to the *Inactive Hazardous Sites Fund*?

DENR has advised that the majority of these landfills are on property owned by and/or were formerly operated by/for local governments. These "old dumps" continue to be identified as development encroaches upon the areas where they are located. The liability for these areas is financially significant because of the potential threat these dumps pose to the public. The legislation that produced this tax also removed that liability from the local governments. This tax provides the funding to mitigate the health and environmental threats to citizens.

14. When can the cities and counties expect their distributions?

45 days after the end of each quarter. The quarter ending date and expected distribution dates are below:

<u>Quarter Ending:</u>	<u>Distribution Date:</u>
September 30	November 15
December 31	February 15
March 31	May 15
July 31	August 15

Note: The first distribution will occur on February 16, 2009.

WHAT DOES THE DEPARTMENT OF REVENUE REQUIRE?

15. What record keeping and forms must accompany the quarterly payment to the Department of Revenue?

Solid Waste Disposal Tax Return, Form E-500K, must accompany the payment. Forms will be mailed in June to facilities that have registered with the Department of Revenue to collect this tax. The forms can be obtained through the Department's website (www.dornrc.com) or by calling the Forms line at 1-877-252-3052 (toll-free). Record keeping will involve recording all waste which is deposited into the landfill or which leaves a transfer station for disposal outside North Carolina.

16. How do we calculate the taxable tonnage?

All landfills and transfer stations that send waste out-of-state have scales to measure waste tonnage. The scales must be approved by the Department of Agriculture and Consumer Services. The tax is calculated on all the tonnage coming into your facility for disposal.

17. Are federal facilities such as the Fort Bragg C&D landfill or Camp Lejeune MSW landfill required to pay this tax?

No. A facility operated by the Federal Government (including military bases) is not subject to the solid waste disposal tax.

18. Contracts with federal agencies exist which do not take this tax into consideration this tax. How can we recoup the money that is not included in existing contracts when the facility cost rises due to this tax?

The law does not contain provisions regarding pre-existing contractual agreements with the facilities, the haulers of waste, or with any other entity.

HOW WILL IT WORK?

19. Is the tax always collected at the scales of the landfill or transfer station?

Not necessarily. The facility could choose to collect at the scales, or it can weigh and record the tonnage of incoming vehicles as it has always done and then pay the tax out of its overall budget.

All permitted MSW landfills, all permitted C&D Landfills, and any transfer stations that transfer waste to a location outside North Carolina are liable for remitting the solid waste disposal tax on the waste that is disposed of in North Carolina or transferred outside this State. Each landfill or transfer station that is liable for remitting the tax may add the amount of the solid waste disposal tax due to the charges it makes to its customers. However, the landfill or transfer may instead choose to raise its tipping fee (the fee charged at the gate or scales) in order to generate the revenue it can use to pay the tax for which it is liable. A transfer station that transfers all of the waste it receives for disposal to a landfill in North Carolina should not charge the solid waste disposal tax to its customers. It may raise its tipping fee or charge a surcharge to generate the revenue it will use to pay the North Carolina landfill to which its waste is transferred.

20. Am I allowed to raise my tipping fee (the fee charged at the gate or scales) to cover the new cost of the tax?

Yes. It is a business, and possibly a local government, decision as to how to pay the tax. A facility must decide for itself the best way to cover the cost of this new tax.

21. What if I choose to charge the tax at the gate?

That is the choice of the facility. A facility may choose to ask the resident or hauler to pay the tax at the gate, or the facility may choose to pay the tax out of its budget. The tax assessed per vehicle will be the tonnage of the waste (carried out three decimal places) multiplied by \$2.00.

22. Must we charge state agencies such as the NCDOT or schools that in the past did not have to pay to dispose of waste?

No. Some facilities will choose to continue charging (or not charging) everyone as they always have. The tax will still have to be paid on the waste tonnage disposed, but it does not have to be directly collected from the customers. In other words, if you receive 10 tons of waste from your school district, you must still pay \$20 (\$2 x 10 tons) to the Department of Revenue on that tonnage, even if you did not charge tipping fees on that tonnage.

23. Do we have to pay tax for waste that comes to the landfill for which we charge a flat rate (like a person bringing in a couple bags of garbage)?

Yes. The amount of waste that actually goes into the landfill will be taxed whether or not your customer paid a flat fee at the scale or paid by the ton. The waste is taxed upon disposal in the landfill and upon transfer out-of-state, dependent on the weight.

24. How is the tax reported when there are several different facilities on one permit?

Reporting is by legal entity. If there are an MSW landfill and a C&D landfill owned by the same legal entity at a facility, one return and payment should be sent to the Department of Revenue.

25. Do all transfer stations pay the new tax on waste?

No. Transfer stations that export the waste out-of-state will pay the tax and only on the tonnage actually exported out-of-state. For example, if the facility sends a portion of the waste to Virginia, the trucks headed to Virginia from your facility need to be weighed on departure and the portion of waste that is sent to Virginia will be taxed.

26. At our transfer station, should we start charging the \$2.00 per ton since the landfill we are sending the waste to will be charging us the \$2.00 per ton?

You may increase your tipping fee or charge an additional fee. You may not charge an amount as the tax at the gate. For example, if your tipping fee at the transfer station is \$40, you can raise the fee to \$42, but you cannot charge the extra \$2 as the tax.

27. How much waste goes out-of-state and where did it come from?

DENR has advised that last year, 1.3 million tons of waste went out-of-state from 23 transfer stations.

28. Leachate, which is contained in the waste coming into the transfer station, is removed and sent to a wastewater treatment plant prior to disposal in another state. Should that weight be taxed?

No. Only the waste weight that will be disposed of outside North Carolina should be taxed. You can account for the leachate (fluid included with loads of waste that is not disposed of in a landfill) in one of the following ways: 1) The waste should be weighed when the truck leaves the transfer station en route to out-of-state disposal. The tax is due on that amount of waste. 2) Record keeping can account for the amount of leachate removed from waste for treatment. That amount should be deleted from the incoming trucks' weight to determine the final weight to be taxed.

29. Do we owe money for waste collected from our convenience sites that go to the landfill?

Yes. All waste disposed of in landfills is subject to the tax.

RECYCLABLES

30. Do we have to charge for the tonnage coming through the gate even if we remove recyclables from it before it goes into the landfill?

No. The weight determination must be made just prior to disposal.

31. Will the disposal tax include yard waste, white goods, aluminum cans, and tires we receive at the facility?

No. All of these materials are banned from the landfills. These materials should be sorted out before weighing and disposal.

32. Our permit allows us to recycle metal and clean wood at the landfill. If we add two dollars per ton to our tipping fee, what do we do about paying back customers who bring in mixed loads containing wood and metal that we will be recycling?

If the facility chooses to reimburse these customers part of their tipping fee, that is a decision that is not related to the tax.

33. How do we treat loads from which we remove recyclables after the load is weighed?

Tax is only due on the weight actually disposed of. If you remove recyclables and do not want to pay the tax on the removed tonnage, you can either: 1) re-weigh the load after recyclables are removed and record the tax due on that instead of the original weight, or 2) record the weight of recyclables removed for the load and deduct it from the recorded disposed waste for that load.

Attachment 8

North Carolina Solid Waste Disposal Tax Bulletin

State of North Carolina

**SOLID WASTE DISPOSAL TAX
BULLETIN**

**Sales and Use Tax Division
North Carolina Department of Revenue
501 North Wilmington Street
Raleigh, North Carolina 27604**

January 1, 2021

PREFACE

The Solid Waste Disposal Tax Bulletin presents the Secretary of Revenue's interpretation of the North Carolina solid waste disposal tax law. This bulletin does not cover all interpretations and applications of the solid waste disposal tax law. Pursuant to G.S. § 105-264, it is the duty of the Secretary to interpret all laws administered by the Secretary.

The Solid Waste Disposal Tax Bulletin is based on the laws in effect as of January 1, 2021 and supersedes any Solid Waste Disposal Tax Bulletins published prior to January 1, 2021.

Consideration must be given to all the facts and circumstances of transactions or situations in applying the information contained in this bulletin to the particular transactions or situations. Additional changes may result from legislative action, court decisions and rules amended or adopted under Chapter 150B of the North Carolina General Statutes after these bulletins are published. To the extent there is any change to a statute, administrative rule, or new case law subsequent to the date of this publication, the provisions in this bulletin may be superseded or voided.

To obtain specific tax advice that is binding on the Department refer to the written determination policy available on the Department's website, www.ncdor.gov.

Date Published: December 15, 2020

SWDTB 1 SOLID WASTE DISPOSAL TAX**1-1 DEFINITIONS**

The definitions contained in G.S. § 105-164.3 and G.S. § 130A-290 apply to Article 5G. For purposes of this SWDTB, the following terms and definitions apply:

1. **“Construction and demolition debris”** – Defined in G.S. § 130A-290(a)(4).
2. **“Landfill”** – Defined in G.S. § 130A-290(a)(16).
3. **“Municipal solid waste”** – Defined in G.S. § 130A-290(a)(18a).
4. **“Transfer facility”** (or Transfer Station) – Defined in 15A NCAC 13B.0101(48).

1-2 GENERAL PROVISIONS

The solid waste disposal tax is an excise tax imposed pursuant to Article 5G of Chapter 105 of the North Carolina General Statutes.

1-3 IMPOSITION AND LIABILITY FOR COLLECTING AND REMITTING TAX**A. Tax Imposed**

The solid waste disposal tax is imposed on the disposal of municipal solid waste and construction and demolition debris in a permitted landfill at the rate of two dollars (\$2.00) per ton. The solid waste disposal tax is also imposed on the transfer of municipal solid waste and construction and demolition debris to a permitted transfer station for disposal outside North Carolina at the rate of two dollars (\$2.00) per ton. The solid waste disposal tax is computed by weighing the municipal solid waste and construction and demolition debris, carrying the portion of a ton to three (3) decimal places or the number of decimal places the scales allow, and multiplying the number of tons by the rate.

The solid waste disposal tax is due on municipal solid waste and construction and demolition debris:

1. Received from third parties who deliver waste and debris to landfills or transfer stations.
2. That owners or operators of landfills and transfer stations collect and bring to their own landfills or transfer stations.

Note: The solid waste disposal tax is imposed on landfills and transfer stations permitted under Article 9 of Chapter 130A of the North Carolina General Statutes. The tax is not imposed on the owner or operator of a transfer station for waste or debris that will be transported for disposal in North Carolina. The tax is imposed on the owner or operator of the North Carolina landfill receiving the waste or debris.

B. Liability for Collecting and Remitting the Tax

The owner or operator of each landfill is liable for paying the solid waste disposal tax to the Department. The owner or operator of each transfer station that receives waste or debris to transport for disposal outside North Carolina is liable for paying the solid waste disposal tax to the Department. The owner or operator may add the amount of the solid waste disposal tax due to the charges made to a third party for disposal of municipal solid waste or construction and demolition debris.

A person that is not registered with the Department and that is required to collect and/or remit the solid waste disposal tax, must register using [Form NC-SWR, Registration Application for Solid Waste Disposal Tax](#). Taxpayers report and pay the solid waste disposal tax to the Department using [Form E-500K, Solid Waste Disposal Tax Return](#).

Taxpayers liable for the solid waste disposal tax must file returns and pay the tax each calendar quarter with the returns and payments due by the last day of the month following the end of the quarter.

1-4 ADMINISTRATION OF THE SOLID WASTE DISPOSAL TAX

The owner or operator of each landfill and transfer station must record the weight of the waste or debris when it is delivered to the landfill or transfer station and maintain other records as required by the Secretary. The owner or operator must use scales that are approved by the Department of Agriculture and Consumer Services to determine tonnage.

An owner or operator of a transfer station that is not liable for the solid waste disposal tax (because the waste will be transported for disposal in North Carolina) may choose to pass through to its customers the amount of the solid waste disposal tax it will ultimately be required to pay when it disposes of the waste at the North Carolina landfill. The transfer station should not represent that the amount being collected is the solid waste disposal tax. The amount is a reimbursement of an expense of the transfer station and should be identified as a fee, surcharge, or similar designation rather than a tax.

1-5 EXEMPTIONS RELATED TO THE SOLID WASTE DISPOSAL TAX

A transfer station operated by the Federal Government (including military bases) that transfers the waste received at the station to a landfill for disposal is not subject to the solid waste disposal tax. A landfill operated by the Federal Government (including military bases) is not subject to the solid waste disposal tax.

A federal agency that disposes of waste at a landfill or transfer station is also exempt from the solid waste disposal tax. If the landfill or transfer station is not owned or operated by a federal agency, that owner or operator is liable for the tax even though the owner or operator is unable to collect the tax from the federal agency.

No other exemptions apply to the solid waste disposal tax.

1-6 BAD DEBT DEDUCTION

In the event an owner or operator pays the solid waste disposal tax on tonnage received from a customer and the account of that customer is found to be worthless and charged off for income tax purposes, the owner or operator may recover the tax paid on the tonnage it received but for which it was never compensated. The tax shall be recovered by reducing the overall tonnage on which the owner or operator pays tax in a calendar quarter by the tonnage for which it was never compensated from the worthless account. A local government that has paid tax on an account that is subsequently found to be worthless shall recover the tax paid in the same manner, if it meets all of the conditions for recovery that would apply if the local government were subject to income tax. If the owner or operator subsequently collects an account that has been declared worthless, any tax recovered must be repaid in the next calendar quarter.

1-7 MISCELLANEOUS PROVISIONS

A landfill may receive waste such as petroleum-contaminated soil, which, with prior approval from the North Carolina Department of Environmental Quality ("NCDEQ"), it may use as an alternative daily cover ("ADC") to be placed upon exposed solid waste in a municipal solid waste landfill at the

end of the operating day. NCDEQ has established six inches as the maximum amount of waste material that will be considered ADC. A landfill may exclude the first six inches of the waste tonnage used daily as ADC in the landfill for purposes of determining its solid waste disposal tax liability. Any alternative daily cover put in a landfill that exceeds six inches per day will be considered waste disposed of in the landfill and will be subject to the solid waste disposal tax.

Attachment 9

New Jersey Recycling Tax Information

COVID-19 is still active. Wear a mask. Social distance. Stay up to date on vaccine information.

Visit: covid19.nj.gov Text: NJCOVID to [898-211](tel:898-211)
Call NJPIES Call Center: [800-962-1253](tel:800-962-1253) Call: [2-1-1](tel:2-1-1)

[Vaccine Appointment Support](#)



Download free COVID Alert app.
Visit covid19.nj.gov/app

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[Important Information About Retail COVID-19 Fees and Sales Tax](#)

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New Jersey Recycling Tax

The Recycling Enhancement Act at N.J.S.A. 13:1E-96.2-96.7 imposes a tax on solid waste facilities and solid waste collectors based on the amount of solid waste transported or accepted for disposal. The Recycling Tax is levied at a rate of \$3.00 per ton of solid waste in transactions involving certain individuals or entities.

Who is Subject to the Recycling Tax?

The Recycling Tax applies to the following individuals or entities:

- **Solid waste facility owners and operators** are subject to tax based on the amount of solid waste accepted for disposal. A solid waste facility includes transfer stations, incinerators, resource recovery facilities, sanitary landfill facilities, and other facilities registered, licensed, or permitted as a solid waste facility by the New Jersey Department of Environmental Protection. Owners or operators of railroad transfer stations or other facilities designed exclusively to transport waste on railroads are NOT subject to the Recycling Tax.
- **Solid waste collectors** are subject to tax based on the amount of solid waste collected for transshipment or direct shipment to an out-of-State disposal facility. A solid waste collector is a person who collects solid waste. A collector may be registered pursuant to the "Solid Waste Management Act" (N.J.S.A. 13:1E-1 et seq.) or operating in any municipality where the municipal government operates a municipal service system for solid waste collection as set forth at N.J.S.A. 40:66-1-12.

If you own or operate a solid waste facility or are a solid waste collector, you are subject to the tax and must register immediately.

How Does a Taxpayer Register for the New Jersey Recycling Tax?

In general, solid waste facility owners, operators, and solid waste collectors must register for the Recycling Tax.

If you have not already [registered a New Jersey business entity](#), please consult the [Business Formation and Registration Overview](#), as provided by the Division of Enterprise and Revenue Services.

- If you registered a new business entity in New Jersey, you must register the entity for all applicable taxes.
- If you previously registered for general business purposes and need to add the Recycling Tax to your company's registration, you can [update the entity's registration online](#).

If you need assistance with your PIN or have other registration-related questions, please call the Client Registration Branch of the Division of Revenue and Enterprise Services at [609-292-9292](tel:609-292-9292).

When Must a Taxpayer File and Pay the Recycling Tax?

Taxpayers should report, pay, and remit the tax electronically on a quarterly basis. The taxpayer should file the report and pay the Recycling Tax by the 20th day of the month following the end of each quarter. The Division will mail detailed payment information upon registration for the tax.

What Is Considered Solid Waste for Purposes of the Recycling Tax?

For the purposes of this tax, solid waste is limited to the following:

- Type 10 Municipal Waste
- Type 13 Bulky Waste
- Type 25 Animal and Food Processing Waste
- Type 23 Vegetative Waste
- Type 27 Dry Industrial Waste
- Type 27A Asbestos-Containing Waste



- Type 13C Construction and Demolition Waste

For the purposes of the Recycling Tax, Type 12 Dry Sewage Sludge is not solid waste. Regulated medical waste is also not subject to the Recycling Tax. [Descriptions of the solid waste types](#) listed above are available on the New Jersey Department of Environmental Protection's website.

Does the Tax Apply to Recycling Centers?

The definition for a recycling center, whether Class A, B, C, or D, specifically excludes it from being considered a solid waste facility. In general, a recycling center is a facility designed and operated solely for receiving, storing, processing or transferring source separated recyclable materials (Class A, B, C, or D, recyclable material). Recycling centers do not include recycling depots, manufacturers, or scrap processing facilities.

Is a Materials Recovery Facility or a Resource Recovery Facility a Solid Waste Facility?

A materials recovery and a resource recovery facility are types of solid waste facilities.

- A **materials recovery facility** is a transfer station or other authorized solid waste facility at which non-source separated nonhazardous solid waste is received for onsite processing and separation utilizing manual or mechanical methods to recover recyclable materials prior to the disposal of the residual solid waste at an authorized solid waste facility.
- A **resource recovery facility** is a solid waste facility constructed and operated for the incineration of solid waste for energy production recovery of metals or for the collection, separation, recycling, and recovery of metals, glass, paper, and other materials for reuse. A mechanized composting facility is also considered a resource recovery facility.

The Recycling Tax on solid waste generally applies to all types of solid waste facilities.

What Are The Exemptions to the Recycling Tax?

While owners and operators of solid waste facilities and solid waste collectors are ordinarily subject to the tax, special rules providing a Recycling Tax exemption are available for the disposal of:

- Ash residue resulting from the incineration of solid waste at a resource recovery facility that is accepted by a sanitary landfill facility. Residue is the solid waste generated when using post-consumer material to manufacture a recycled product;
- Type 13C Construction and Demolition waste accepted at a material recovery facility when the facility meets or exceeds recycling materials extraction rates as established by the Department of Environmental Protection;
- Residue resulting from the operations of a scrap processing facility that is a commercial industrial facility designed and operated for receiving, storing, processing and transferring source-separated, non-putrescible (non-spoiling or decaying) ferrous and nonferrous metal purchased by the owner or operator of the facility. The metals are processed by mechanical means and are offered for resale;
- Residue generated as a result of the use of post-consumer waste material in the manufacture of a recycled product which constitutes at least 75% of total annual sales dollar volume of the products manufactured by a manufacturer in this State;
- Solid waste originating from out-of-State or in-State sources under a contract with a solid waste facility awarded prior to December 31, 2007 if the contract does not include a change-in-law or similar mechanism by which the Recycling Tax imposed may be passed through as a fee or surcharge on the rate and charges set forth in the contract.

Must a Second Solid Waste Facility Pay the Tax When a Transfer Station Accepts Solid Waste, Pays the Recycling Tax, and Forwards the Waste to a Subsequent Facility?

New Jersey does not impose additional tax on solid waste transported from a New Jersey transfer station when the owner or operator of the transfer station is subject to the tax and the collector transports the solid waste to a New Jersey solid waste facility for disposal.

Does the Tax Apply if a Solid Waste Collector or Hauler Only Takes Waste to a New Jersey Facility or Recycling Center?

The tax applies when a collector or hauler takes the solid waste to a New Jersey rail yard facility or directly out of New Jersey for disposal. Companies located or operating in New Jersey still have an obligation to register their business. Solid waste collectors also register with the New Jersey Department of Environmental Protection.

Can a Subject Solid Waste Facility or Solid Waste Collector Pass-Through Costs of the Tax to Customers?

The law allows for the pass-through of the tax obligation from subject taxpayers to their customers in amounts equal to the tax obligation. The pass-through is available from solid waste facilities to solid waste collector customers at the time of the solid waste transfer. A pass-through is also available from solid waste collectors to solid waste generator customers.



Subject taxpayers may represent the pass-through of the obligation on their invoices or statement by electing any of the following methods authorized by the Act:

- Including the amount of Recycling Tax due as a separate line item on every customer bill or statement; or
- Including the amount of the Recycling Tax due as a fee or surcharge on any amount collected under a contract awarded pursuant to the "Local Public Contracts Law"(N.J.S.A. 40A:11-1 et seq.) or any other law for the provision of solid waste collection or solid waste disposal services; or
- Imposing an automatic surcharge on any tariff established pursuant to law for the solid waste disposal or transfer operations of the solid waste facility.

Additional Questions

If you have questions, please contact the following resources for assistance:

- **Business or tax registration issues:** Please contact the Division of Revenue and Enterprise Services at [609-292-9292](tel:609-292-9292).
- **Solid waste or recycling concerns and authorizations, recycling extraction-rate questions:** Please contact the New Jersey Department of Environmental Protection at [609-292-7081](tel:609-292-7081).
- **Tax questions:** Please contact the Division of Taxation through e-mail at BusinessAssistanceTC.Taxation@treas.gov.

Legal Sources

Relevant law regarding the Recycling Tax is found at N.J.S.A. 13:1E-96.2-96.7. Statutes regarding solid waste, generally, are available at N.J.S.A. 13:1E-1 et seq. Accompanying regulations for recycling and solid waste operations are, respectively, located at N.J.A.C. 7:26A-1 et seq. and N.J.A.C. 7:26-1 et seq.

Law regarding municipal-level solid waste collection is available at N.J.S.A. 40:66-1-12. Statutes concerning the New Jersey Local Public Contracts Law, under which solid waste collectors contract with towns and cities, is available at N.J.S.A. 40A:11-1 et seq. with accompanying regulations found at N.J.A.C. 5:34-1 et seq., N.J.A.C. 5:30-5.1 et seq. and N.J.A.C. 5:30-11.1 et seq.

Last Updated: Thursday, 04/09/20



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Attachment 10

New Jersey Sanitary Landfill Tax Overview

COVID-19 is still active. Wear a mask. Social distance. Stay up to date on vaccine information.

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Sanitary Landfill Tax Overview

Description

This tax is levied upon the owner or operator of every sanitary landfill facility located in New Jersey on all solid waste accepted for disposal or after January 1, 1982. In addition, the owner or operator must make a monthly payment of \$1 per ton or \$0.30 per cubic yard for the host community benefit surcharge for all solid waste accepted for disposal.

Rate

The tax rate is \$0.50 per ton or \$0.15 per cubic yard on all solid waste accepted for disposal. The tax rate for solid waste in liquid form is \$0.002 per gallon.

Disposition of Revenues

All tax revenues are credited to the Sanitary Landfill Facility Contingency Fund, administered by the New Jersey Department of Environmental Protection, established to ensure the proper closure and operation of sanitary landfill facilities in this State.

Last Updated: Monday, 02/24/20



Division of Taxation



Attachment 11

Pennsylvania Disposal Fee Regulation

CHAPTER 63 DISPOSAL FEE

Sec.

6301. Disposal fee for municipal waste landfills.

6302. Deposit of disposal fee.

6303. Surcharge.

6304. Sunset.

6305. Allocation for Environmental Stewardship Fund.

6306. Adjustments.

§ 6301. Disposal fee for municipal waste landfills.

(a) Imposition.--Except as otherwise provided in subsection (b), each operator of a municipal waste landfill shall pay, in the same manner prescribed in Chapter 7 of the act of July 27, 1988 (P.L.566, No.101), known as the Municipal Waste Planning, Recycling and Waste Reduction Act, a disposal fee of \$4 per ton for all solid waste disposed of at the municipal waste landfill. The fee established in this section shall apply to process residue and nonprocessable waste from a resource recovery facility that is disposed of at the municipal waste landfill and is in addition to the fee established in section 701 of the Municipal Waste Planning, Recycling and Waste Reduction Act.

(b) Exceptions.--The fee established under this section shall not apply to the following:

(1) Process residue and nonprocessable waste that is permitted for beneficial use or for use as alternate daily cover at a municipal waste landfill.

(2) Solid waste from a hazardous waste treatment facility that is converted into nonhazardous waste and disposed of at a municipal waste landfill.

§ 6302. Deposit of disposal fee.

(1) For the fiscal year 2002-2003, fees received by the department pursuant to section 6301 (relating to disposal fee for municipal waste landfills) shall be paid into the State Treasury as follows:

(i) The first \$50,000,000 in fees collected shall be deposited into the Environmental Stewardship Fund established in Chapter 61 (relating to environmental stewardship and watershed protection).

(ii) Any fees collected thereafter shall be deposited in the General Fund.

(2) For the fiscal year 2003-2004 and beyond, all fees collected shall be deposited into the Environmental Stewardship Fund established in Chapter 61.

§ 6303. Surcharge.

(a) Owners and operators.--The owner or operator of a municipal waste landfill which collects and remits the fee established pursuant to section 6301 (relating to disposal fee for municipal waste landfills) may pass through and collect the fee from any person who delivered the waste to the municipal waste landfill as a surcharge in accordance with section 705 of the Municipal Waste Planning, Recycling and Waste Reduction Act on any fee schedule established pursuant to law, ordinance, resolution or contract for solid waste disposal operations at the municipal waste landfill.

(b) Transporters and transfer stations.--The transporter or transfer station that is charged a fee or surcharge pursuant to section 6302 (relating to deposit of disposal fee) or subsection

(a) may pass through and obtain the fee from the generator of such waste as a surcharge in accordance with section 705 of the Municipal Waste Planning, Recycling and Waste Reduction Act on any fee schedule established pursuant to law, ordinance, resolution or contract for solid waste collection, transfer, transport and delivery.

§ 6304. Sunset.

No fee or surcharge shall be imposed under this chapter on and after July 1, 2012.

§ 6305. Allocation for Environmental Stewardship Fund.

For fiscal years 2002-2003 through 2006-2007, the department shall utilize 10% of the money allocated annually to it under section 6104(d) (relating to fund) to provide grants for safe drinking water projects and wastewater treatment projects. Grants under this section shall be made for the same purposes and shall be subject to the same limitations as grants authorized in section 6110 (relating to environmental infrastructure grants to water and wastewater treatment facilities).

§ 6306. Adjustments.

When the Governor's proposed budget for the upcoming fiscal year, as submitted pursuant to section 12 of Article VIII of the Constitution of Pennsylvania, contains a revision to the revenue estimate for the current year of at least 3% less than the official revenue estimate for the current year, the funds deposited pursuant to section 6302(2) (relating to deposit of disposal fee) may be adjusted by transferring or redirecting up to 25% of these deposits to the General Fund.

Section 3. The act of April 2, 2002 (P.L.225, No.25), known as the Environmental Laboratory Accreditation Act, is repealed.

Section 4. The addition of 27 Pa.C.S. Ch. 41 is a continuation of the act of April 2, 2002 (P.L.225, No.25), known as the Environmental Laboratory Accreditation Act. The following apply:

(1) All actions taken under the Environmental Laboratory Accreditation Act are valid under 27 Pa.C.S. Ch. 41.

(2) Orders and determinations which were made under the Environmental Laboratory Accreditation Act and which are in effect on the effective date of section 2 of this act shall remain valid until vacated or modified under 27 Pa.C.S. Ch. 41.

(3) Regulations which were promulgated under the Environmental Laboratory Accreditation Act and which are in effect on the effective date of section 2 of this act shall remain valid until amended under 27 Pa.C.S. Ch. 41.

(4) Any difference in language between 27 Pa.C.S. Ch. 41 and the Environmental Laboratory Accreditation Act is intended only to conform to the style of the Pennsylvania Consolidated Statutes and is not intended to change or affect the legislative intent, judicial construction or administration and implementation of the Environmental Laboratory Accreditation Act.

Section 5. This act shall take effect as follows:

(1) The addition of 27 Pa.C.S. §§ 6204(a) and 6206(a) shall take effect in 180 days.

(2) The addition of 27 Pa.C.S. Ch. 63 shall take effect in 10 days.

(3) This section shall take effect immediately.

(4) The remainder of this act shall take effect in 60 days.

APPROVED--The 29th day of June, A. D. 2002.

Attachment 12

Pennsylvania Recycling Fee Regulation

CHAPTER 7

RECYCLING FEE

Section 701. Recycling fee for municipal waste landfills and resource recovery facilities.

(a) Imposition.--There is imposed a recycling fee of \$2 per ton for all solid waste processed at resource recovery facilities and for all solid waste except process residue and nonprocessible waste from a resource recovery facility that is disposed of at municipal waste landfills. Such fee shall be paid by the operator of each municipal waste landfill and resource recovery facility.

(b) Alternative calculation.--The fee for operators of municipal waste landfills and resource recovery facilities that do not weigh solid waste when it is received shall be calculated as if three cubic yards were equal to one ton of solid waste.

(c) Waste weight requirement.--On and after April 9, 1990, each operator of a municipal waste landfill and resource recovery facility that has received 30,000 or more cubic yards of solid waste in the previous calendar year shall weigh all solid waste when it is received. The scale used to weigh solid waste shall conform to the requirements of the act of December 1, 1965 (P.L.988, No.368), known as the Weights and Measures Act of 1965, and the regulations promulgated pursuant thereto. The operator of the scale shall be a licensed public weighmaster under the act of April 28, 1961 (P.L.135, No.64), known as the Public Weighmaster's Act, and the regulations promulgated pursuant thereto.

(d) Sunset for fee.--((d) repealed Oct. 30, 2017, P.L.379, No.40)
(701 amended May 12, 2010, P.L.189, No.24)

Compiler's Note: Section 15 of Act 57 of 1997 provided that section 701 is repealed insofar as it is inconsistent with Act 57.

The act of December 1, 1965 (P.L.988, No.368), known as the Weights and Measures Act of 1965, referred to in subsec.(c), was repealed by the act of December 18, 1996 (P.L.1028, No.155).

The act of April 28, 1961 (P.L.135, No.64), known as the Public Weighmaster's Act, referred to in subsec. (c), was repealed by the act of December 18, 1996 (P.L.135, No.64).

Attachment 13

Alternate Daily Cover Approvals Spreadsheet

Auth Id	Auth Status	Completed Date	ADC Material	ADC Ratio	ADC Installation	Auth Comments	Geographical Region Code
ADC133	Approved	5/18/2021	Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	ADC demo request mulch:soil 50:50 use Auto-Shredder Residue (ASR) blended with mulch and soils at a 1:1:1 mix ratio as an alternate daily cover (ADC) material at the Rockingham County Landfill (SWP062). The proposed ASR will consists of sizes retained on 1.5-inch sieve and will be supplied by Recycle Management of Harrisonburg, Virginia.	PRO
ADC134	Approved	4/27/2021	OTHER	1:1 With Soil	6-Inch Lifts	VERDac Pellets - mixture of cellulose fiber, corn fiber, sodium montmorillonite clay, and proprietary, pressed into pellets. Mixed with water at ratio of 13-50 pound pelletized bags to 1000 gallons of water.	VRO
ADC128	Approved	3/23/2021	OTHER	OTHER	Spray Applied	ADC material: Carbon Filter Cake/Soil Mix. The carbon filter cake is a by-product of liquid sugars from Sugaright in Harrisonburg, Virginia. The filter cake consists of mainly wood-based powder activated carbon and diatomaceous earth.	PRO
ADC132	Approved	11/17/2020	OTHER	1:1 With Soil	6-Inch Lifts	ADC request for use of polyethylene tarp.	VRO
ADC129	Approved	9/10/2020	Synthetic Tarp	As-Is	Tarp Roll-Out		BRRO-R
ADC127	Approved	7/15/2020	Tire chips	1:1 With Soil	6-Inch Lifts	Requesting using shredded tires/soil mix at 1:1 ratio as ADC	VRO
ADC125	Approved	5/8/2020	Tire chips	1:1 With Soil	6-Inch Lifts	Tires Shreds mixed 50/50 with soil	BRRO-R
ADC123	Approved	1/8/2020	Synthetic Tarp	As-Is	Tarp Roll-Out	Request to use tarp as ADC.	VRO
ADC122	Approved	12/12/2019	Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	ADC for use of mulch mixed 50/50 with soil.	BRRO-R
ADC119	Approved	4/29/2019	OTHER	1:3 With Soil	6-Inch Lifts	ADC - mix of soil and compost	NRO
ADC117	Approved	4/9/2019	CDD residuals	1:2 With Soil	6-Inch Lifts	ADC Request - fine-grained materials resulting from the processing and shredding of gypsum board and other construction, demolition and debris (CDD) wastes, which are collectively referred to as CDD fines or CDD residuals	VRO
ADC121	Approved	3/19/2019	Auto Shredder Residue	3:1 With Soil	6-Inch Lifts	Auto Shredder Residue (or ASR) and soil at a 3:1 ratio mix of ASR and soil as alternate daily cover.	TRO
ADC116	Approved	3/11/2019	Posi-Shell	OTHER	Spray Applied	This letter is in response to a letter dated March 5, 2019 requesting to use Posi-Shell as alternate daily cover. The letter was submitted on behalf of the facility by Mr. Steve Barten of your staff to request the initiation of a 180-day demonstration period using Posi-Shell as alternate daily cover at the Bethel Landfill (SWP580). In accordance with 9 VAC 20-81-140.B.1.c of the Virginia Solid Waste Management Regulation, the Director may approve an alternate material of an alternate thickness if the owner or operator can demonstrate that the alternate material is effective at controlling disease vectors, fires, odors, blowing litter and scavenging, without presenting a threat to human health and the environment. The Department hereby authorizes the use of the Posi-Shell for a period of 180 days in order to test the effectiveness of the alternate daily cover material. The final decision on the continuing use of the alternate material will be dependent on the results of the demonstration.	TRO
ADC115	Approved	1/22/2019	Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	ADC - mulch:soil	PRO
ADC114	Approved	12/18/2018	OTHER	As-Is	Spray Applied	TOPCOAT - a virgin wood fiber/recycled paper based spray on cover material that utilizes a proprietary binding agent.	PRO
ADC120	Approved	11/7/2018	OTHER	OTHER	Spray Applied	RusFoam, a starch modified hydrolyzed protein surfactant	NRO

ADC113	Approved	7/31/2018	Mulch/ground wood wastes	OTHER	6-Inch Lifts	ADC mixture of ground wood/mulch material with soil/recovered mined trommel soil from SWP498. Mixture percentages to be varied during demonstration and a report regarding efficacy to be submitted.	SWRO
ADC111	Approved	5/2/2018	Crushed Glass	OTHER	6-Inch Lifts	request to use residual glass and auto silt fluff at 1:1 ratio or 50:50 each	PRO
ADC110	Approved	4/4/2018	OTHER	As-Is	6-Inch Lifts	Use of wood residue boiler ash as ADC	PRO
ADC106	Approved	3/21/2018	Auto Shredder Residue	3:1 With Soil	6-Inch Lifts	Request to use ADC with 75% auto silt residue/ 25% soil. 3:1 ratio. Demonstration Authorization.	PRO
ADC109	Approved	2/16/2018	Synthetic Tarp	As-Is	Tarp Roll-Out	ADC request to use Tarp. 180-day trial authorization-JAM	PRO
ADC104	Approved	10/17/2017	Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	ADC request for the use of mulch mixed 50:50 with soil.	BRRO-R
ADC105	Approved	10/17/2017	Sludge from WWTP	1:1 With Soil	6-Inch Lifts	ADC request for WWTP sludge mixed 50:50 with soil.	BRRO-R
ADC103	Approved	8/31/2017	Crushed Glass	OTHER	6-Inch Lifts	WWTP sludge from City of Covington WWTP. Notification to begin trial received on 10/23/2017.	BRRO-R
ADC112	Approved	6/23/2017	Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	Application for using glass as ADC.	VRO
ADC102	Approved	6/14/2017	Coal Combustion By-Product	OTHER	6-Inch Lifts	Authorization of 180 day Alternate Daily Cover (ADC) demonstration period. The proposed ADC consists of a mixture of 50% compost coverage and 50% soil.	NRO
ADC101	Approved	5/30/2017	Crushed Glass	OTHER	6-Inch Lifts	Request to use FFCP as daily cover within the waste footprints of the sanitary landfill area (SLA) and Northern solid waste disposal area (NSWDA). Placement would extend to internal side slopes only and areas designed to direct storm water runoff into the cell so that any stormwater that comes in contact with FFCP materials will be treated as leachate. No use of FFCP on external slopes or areas allowed to drain stormwater runoff outside of the lined waste areas. Restricted Use of FFCP as with a waiver of daily cover. performance based report by HHNT	PRO
ADC099	Approved	4/26/2017	Synthetic Tarp	As-Is	Tarp Roll-Out	request to use auto silt/glass 1:1 ratio or crushed glass/soil at 1:1 ration. Request rec on 5/26/2017 to revised ADC letter dated 3/2/2017 to include auto silt and crushed glass as ADC.	PRO
ADC098	Approved	3/15/2017	Crushed Glass	1:1 With Soil	6-Inch Lifts	request to use a tarp ARMOR TDS-30 HS Tarp Deployment System as an ADC.	VRO
ADC085	Approved	12/22/2016	Coal Combustion By-Product	As-Is	6-Inch Lifts	Request to conduct an ADC for 180-days to use crushed glass alone or mixed with soil at a 50/50 or 1:1 ratio. Received on March 6, 2017 for Geosyntec	PRO
ADC084	Approved	5/12/2016	Synthetic Tarp	As-Is	Tarp Roll-Out	Waiver of FFCP to use as ADC over FFCP during 180 day period. Eric Spenser, Republic Services discussed with Mr. Miller. waiver discussed w/Mr. Miller on 12/21/2016, approved with conditions.	PRO
ADC083	Approved	2/23/2016	Synthetic Tarp	As-Is	Tarp Roll-Out	Request for a demonstration to use Tarps as alternative daily cover to 6" soil ADC	PRO
ADC088	Approved	2/11/2016	OTHER	As-Is	6-Inch Lifts	Polypropylene tarp	PRO
ADC082	Approved	1/25/2016	Posi-Shell	As-Is	Spray Applied	Granulated limestone, included in the permit on December 28, 2016	NRO
ADC080	Approved	7/13/2015	Crushed Glass	As-Is	6-Inch Lifts	ADC for use of Posi-shell	BRRO-R
ADC077	Approved	3/24/2015	MSW Incinerator Ash	As-Is	6-Inch Lifts	ADC 180 day demo for recycled glass residue only.	PRO
ADC075	Approved	7/9/2014	Synthetic Tarp	As-Is	Tarp Roll-Out	MSW ash excavated from Phase 2A; can be used as-is or mixed with soil	TRO
ADC074	Approved	5/21/2014	OTHER	As-Is	6-Inch Lifts	Using TDS-30 HC tarp (9.4 oz, 30-35 mil, Woven Polypropylene) as ADC	VRO
ADC076	Approved	3/13/2014	Auto Shredder Residue	OTHER	6-Inch Lifts	Quarry Fines (demo) as ADC	PRO
						Alternate Daily Cover Demonstration for: 1) Autosilt 2) Autosilt mixed 1:1 with soil 3) Autosilt mixed with 1:1 with MSW ash	PRO

ADC073	Approved	2/27/2014	Synthetic Tarp	As-Is	Tarp Roll-Out	Tarps (ACF S300 Polypropylene Woven Geotextile or equivalent, 150ft x 150ft and will be deployed using dozers	PRO
ADC067	Approved	2/12/2014	Posi-Shell	OTHER	Spray Applied	Facility requested the authorization to use Posi-Shell combined with discarded latex paint as an Alternate Daily Cover	NRO
ADC072	Approved	10/22/2013	Auto Shredder Residue	1:1 With Soil	6-Inch Lifts	ADC - Auto Shredder Silt Residue / Clean Soil blended 50/50	PRO
ADC071	Approved	10/22/2013	Crushed Glass	1:1 With Soil	6-Inch Lifts	ADC Demo- Recycled Crushed Glass / Clean Soil mixed 50/50	PRO
ADC081	Approved	8/22/2013	Mulch/ground wood wastes	3:1 With Soil	6-Inch Lifts	Authorization to use Alternate Daily Cover (ADC) consisting of mulch and soil, combined in ratios ranging from 50% mulch and 50% soil to 75% mulch and 25% soil.	NRO
ADC069	Approved	8/20/2013	Posi-Shell	As-Is	Spray Applied	180 day demonstration period approved for Posi-Shell / ProGuard SB2 spray applied cover systems.	PRO
ADC086	Approved	4/12/2013	Crushed Glass	1:1 With Soil	6-Inch Lifts	Day 180 is 2/22/2014 Crushed glass mixed with soil, included in the permit on December 28, 2016	NRO
ADC066	Approved	3/22/2013	Crushed Glass	As-Is	6-Inch Lifts	ADC Demonstration to use recycled glass for 180 day beginning 3/22/2013	PRO
ADC065	Approved	2/26/2013	Sludge from WWTP	As-Is	6-Inch Lifts	Request for 180-day demonstration period for use of sludge from the on-site wastewater treatment plant as an alternate cover	PRO
ADC062	Approved	1/16/2013	Carpet Scrap	As-Is	8-Inch Lifts	Carpet scrap shred, 8-inch layer	VRO
ADC064	Approved	1/16/2013	Posi-Shell	As-Is	Spray Applied	Posi-shell for MSW fill areas	PRO
ADC089	Approved	8/14/2012	Contaminated Soils	As-Is	6-Inch Lifts	Petroleum contaminated soils, included in the permit on December 28, 2016	NRO
ADC070	Approved	8/9/2012	Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	ADC Demo for clean soil / mulch 50:50 mix	PRO
ADC060	Approved	7/12/2012	Auto Shredder Residue	3:1 With Soil	6-Inch Lifts	Auto shredder residue mixed with soil in 3:1 ratio. Never permitted due to incomplete demonstration.	NRO
ADC090	Approved	7/12/2012	Dredged Material	As-Is	6-Inch Lifts	Dredged material, included in the permit on December 28, 2016	NRO
ADC087	Approved	5/9/2012	Contaminated Soils	As-Is	6-Inch Lifts	Metal contaminated soils, included in the permit on December 28, 2016	NRO
ADC068	Approved	4/19/2012	Posi-Shell	As-Is	Spray Applied	PosiShell as ADC	BRRO-R
ADC057	Approved	3/16/2012	Auto Shredder Residue	OTHER	6-Inch Lifts	180 day Demonstration using 70:30 Auto silt to soil as ADC	PRO
ADC056	Approved	1/11/2012	Synthetic Tarp	As-Is	Tarp Roll-Out	tarpARMOR: Tarp Deployment System.	NRO
ADC058	Approved	1/3/2012	OTHER	1:1 With Soil	6-Inch Lifts	ADC submittal for the use of wood and coal ash 50:50 with soil.	BRRO-R
ADC049	Approved	12/1/2011	Auto Shredder Residue	1:1 With Soil	6-Inch Lifts	Request to use "auto-silt" blended with soil (50/50) as ADC.	PRO
ADC051	Approved	12/1/2011	Contaminated Soils	As-Is	6-Inch Lifts	ADC demonstration request for Contaminated Soil/Dredge Materials	PRO
ADC055	Approved	11/10/2011	Coal Combustion By-Product	OTHER	6-Inch Lifts	Authorization for 180-day demonstration of fly Ash ADC from UVA that will be mixed with mulch at 1:1 ratio.	VRO
ADC054	Approved	9/21/2011	Sludge from WWTP	1:1 With Soil	6-Inch Lifts	Request to use wastewater treatment plant sludge (biosolids) from Montgomery Co. WWTP mixed 50:50 with soil as ADC	BRRO-R
ADC050	Approved	6/23/2011	Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	Request for an ADC demonstration approval to use CCB mixed with soil.	PRO
ADC042	Approved	4/8/2011	Posi-Shell	As-Is	Spray Applied	ADC request for changes to Posi-Shell formulations, to include the use of latex paint 2nd request addressed incorporation of latex paint as an additive into formulations of Advanced PosiShell and New Waste Concepts products.	NRO

ADC040	Approved	9/1/2010 OTHER	OTHER	OTHER	Alternate Progressive Cover: 20% ground tires + 80% mineral soil or CCB In meeting with Holland at the site on Wednesday, January 18, 2012, their representatives indicated they were no longer interested in pursuing this.	TRO
ADC043	Approved	6/28/2010 MSW Incinerator Ash	As-Is	6-Inch Lifts	6/28/2010 - Approved ADC demonstration request for MSW incinerator ash that is received from Montgomery County, Maryland.	PRO
ADC044	Approved	6/28/2010 MSW Incinerator Ash	As-Is	6-Inch Lifts	ADC Demonstration request for MSW incinerator ash received from Montgomery County, Maryland	PRO
ADC041	Approved	4/6/2010 Posi-Shell	As-Is	Spray Applied	Posi-Shell as an ADC for CCB Monofill areas	PRO
ADC039	Approved	3/11/2010 Tire chips	1:1 With Soil	6-Inch Lifts	Request to use tire shred mixed equally with soil as ADC	NRO
ADC038	Approved	8/31/2009 Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	Request to use a blend of 50% Fossil Fuel Combustion Product (FFCP) and 50% soil as an ADC	PRO
ADC037	Approved	4/8/2009 Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	For use of Bottom Ash from their service area mixed 50:50 with soil, required bottom ash must be non-hazardous	BRRO-R
ADC045	Approved	3/9/2009 Synthetic Tarp	As-Is	Tarp Roll-Out	Request for use of alternate daily cover - Pactec Landpac - submitted.	PRO
ADC036	Approved	12/16/2008 Mulch/ground wood wastes	As-Is	6-Inch Lifts	50:50 mix of soil and mulch. Plan to begin January 1, 2009	BRRO-R
ADC035	Approved	11/7/2008 Sludge from WWTP	As-Is	6-Inch Lifts	Request to use stabilized sludge from Passaic Valley Sewerage Commission (NJ) as ADC.	PRO
ADC032	Approved	9/9/2008 CDD residuals	As-Is	6-Inch Lifts	CDD Residue from Broad Run Recycling, a MRF in Prince William County to be used as ADC. The facility receives approx. 100 tpd of this material for use.	NRO
ADC047	Approved	8/26/2008 Posi-Shell	As-Is	Spray Applied	Request for use of ADC - PosiShell - submitted.	BRRO-R
ADC009	Approved	8/7/2008 Posi-Shell	As-Is	Spray Applied	Alternate intermediate cover - Posi-Shell ADC request submitted June 25, 2007. A letter dated 11/21/2007 was sent to Mr. Dorsey requesting a 180 day demonstration	NRO
ADC027	Approved	7/3/2008 Auto Shredder Residue	1:1 With Soil	6-Inch Lifts	Requested auto-shredder silt	PRO
ADC030	Approved	7/3/2008 Auto Shredder Residue	As-Is	6-Inch Lifts	Request for demonstration to use (1) auto-silt; and, (2) auto-silt mixed 1:1 with soil	PRO
ADC026	Approved	4/4/2008 Mulch/ground wood wastes	1:3 With Soil	6-Inch Lifts	Wood chips or mulch mixed with soil (3 wood/1 soil)	PRO
ADC025	Approved	4/4/2008 Coal Combustion By-Product	OTHER	6-Inch Lifts	Wood chips or mulch mixed with CCB ash (3 wood/1 ash).	PRO
ADC024	Approved	2/26/2008 OTHER	1:1 With Soil	6-Inch Lifts	ADC request for use of James Hardie Plant sludge mixed 50:50 by volume with soil. James Hardie Plant makes wall board.	BRRO-R
ADC023	Approved	11/7/2007 Mulch/ground wood wastes	1:1 With Soil	6-Inch Lifts	Use 50:50 blend of wood ash or ground wood and soil	SWRO
ADC031	Approved	7/13/2007 Synthetic Tarp	As-Is	Tarp Roll-Out	Tarp ADC	TRO
ADC019	Approved	4/6/2007 Posi-Shell	As-Is	Spray Applied	Use of Posi-Shell as ADC	
ADC046	Approved	3/12/2007 Posi-Shell	As-Is	Spray Applied	Alternate daily cover request - PosiShell - submitted.	PRO
ADC018	Approved	2/2/2007 Sludge from WWTP	1:1 With Soil	6-Inch Lifts	ADC request for use of acceptable wastewater sludge from wastewater plants within the Authority service area as ADC. Approved for 50:50 mix with soil, Received demo report ltr 9/20/07	BRRO-R
ADC017	Approved	6/29/2005 Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	Authorized trial for use of fly ash from unpermitted waste site in Stewartsville (original fly ash from Cinergy at Celanese). Authorized use for 50:50 mix with soil for daily cover and as road base material inside waste disposal area.	BRRO-R
ADC016	Approved	5/10/2005 Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	For use of Celanese Bottom Ash - approved 50/50 volume mix with soil	BRRO-R
ADC012	Approved	3/11/2005 Mulch/ground wood wastes	OTHER	6-Inch Lifts	Authorization for use of wood chips/sludge/soil admixture as ADC. Wood chips and sludge are mixed at a rate of 4:1, with soil added as needed to increase workability.	VRO

ADC011	Approved	11/1/2004	Sludge from WTP	1:1 With Soil	6-Inch Lifts	For use of WTP Sludge from building 451 as alternate cover material.	BRRO-R
ADC097	Approved	10/17/2003	Pro-Guard	As-Is	Spray Applied	ProGuard SB. Included in the permit.	NRO
ADC010	Approved	6/5/2003	Synthetic Tarp	As-Is	Tarp Roll-Out	Woven and non-woven geotextiles Prince Edward County SLF #584	
ADC096	Approved	11/15/2002	Posi-Shell	As-Is	Spray Applied	Posi-Shell. Included in the permit.	NRO
ADC095	Approved	11/15/2002	OTHER	1:1 With Soil	6-Inch Lifts	Wood chips mixed with soil in 1:1 ratio. Included in the permit.	NRO
ADC007	Approved	5/8/2002	Coal Combustion By-Product	As-Is	6-Inch Lifts	Coal ash without mixing with soil. Never permitted due to incomplete demonstration.	NRO
ADC008	Approved	5/8/2002	Coal Combustion By-Product	As-Is	6-Inch Lifts	CCB ash without soil - approved only if cover or waste to be placed over the area within 24 hours.	VRO
ADC002	Approved	2/21/2002	Posi-Shell	As-Is	Spray Applied	Demonstration request for Posi-Shell	PRO
ADC003	Approved	2/14/2002	Synthetic Tarp	As-Is	Tarp Roll-Out	Synthetic tarp	BRRO-R
ADC094	Approved	12/21/2001	Contaminated Soils	As-Is	6-Inch Lifts	Contaminated soils. Never permitted due to incomplete demonstration.	NRO
ADC004	Approved	12/13/2001	OTHER	As-Is	Spray Applied	"Waste Cover" spray-on	SWRO
ADC100	Approved	8/24/2001	Sludge from WTP	1:1 With Soil	6-Inch Lifts	water treatment plant sludge mixed 50:50 with soil	BRRO-R
ADC006	Approved	7/9/2001	Posi-Shell	As-Is	Spray Applied	ADC demonstration for use of Posi-Shell.	BRRO-R
ADC022	Approved	7/5/2001	Synthetic Tarp	As-Is	Tarp Roll-Out	Request for use of geosynthetic tarp	BRRO-R
ADC014	Approved	4/20/2001	Synthetic Tarp	As-Is	Tarp Roll-Out	ADC Approval of synthetic tarp	VRO
ADC021	Approved	8/16/1999	Posi-Shell	As-Is	Spray Applied	for use of Posi-shell	BRRO-R
ADC053	Approved	7/7/1999	Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	VPI&SU bottom ash mixed 50/50 with soil	BRRO-R
ADC092	Approved	2/26/1999	Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	Coal ash combined with soil in 1:1 ratio, included in the permit on November 15, 1999	NRO
ADC052	Approved	12/28/1998	OTHER	As-Is	6-Inch Lifts	Request trial for use of Magnox Soilex as ADC	BRRO-R
ADC015	Approved	11/12/1998	Coal Combustion By-Product	1:1 With Soil	6-Inch Lifts	ADC Approval of CCB. Coal Combustion Byproduct mixed with 50% soil may substitute for soil as weekly cover.	VRO
ADC020	Approved	4/13/1998	Tire chips	1:1 With Soil	6-Inch Lifts	Tires chips mixed with soil	BRRO-R
ADC093	Approved	8/17/1995	Tire chips	1:1 With Soil	6-Inch Lifts	Shredded tires mixed with soil in 1:1 ratio, included in the permit on November 15, 1999	NRO
ADC001	Approved	3/22/1995	Synthetic Tarp	As-Is	Tarp Roll-Out	use a fabric type alternate daily cover;	
ADC029	Approved		CDD residuals	1:1 With Soil	6-Inch Lifts	ADC request to use CDD residuals from PBR 528	NRO
ADC048	Approved		Auto Shredder Residue	1:1 With Soil	6-Inch Lifts	ADC Demonstration-auto shredder fines/silt	PRO
ADC013	Approved		Posi-Shell	As-Is	Spray Applied	Authorization to use Posi-shell as ADC.	VRO