



Periodic Review / Retain Regulation Agency Background Document

Approving authority name	Virginia Department of Environmental Quality
Virginia Administrative Code (VAC) citation	9 VAC15-30
Regulation title	Regulations for the Certification of Recycling Machinery and Equipment for Local Tax Exemption Purposes
Document preparation date	November 17, 2005

This form is used when the agency has done a periodic review of a regulation and plans to retain the regulation without change. This information is required pursuant to Executive Orders 21 (2002) and 58 (1999).

Legal basis

Please identify the state and/or federal legal authority for the regulation, including (1) the most relevant law and/or regulation, and (2) promulgating entity, i.e., agency, board, or person.

Section 58.1-3661 of the Code of Virginia specifies that recycling machinery and equipment certified by the Department of Environmental Quality may be eligible for a local property tax exemption. This section allows the governing body of any county, city or town to exempt or partially exempt qualifying machinery or equipment from local taxation. This regulation promulgated by the Department of Environmental Quality establishes the procedure and rules for the certification.

Alternatives

Please describe all viable alternatives for achieving the purpose of the existing regulation that have been considered as part of the periodic review process. Include an explanation of why such alternatives were rejected and why this regulation is the least burdensome alternative available for achieving the purpose of the regulation.

These regulations are required by the statutes to enable persons to claim a tax exemption for equipment they use to conduct recycling activities. There is no alternative to maintaining the regulations; however, a

periodic review was conducted to solicit suggestions from the regulated community and the public on possible improvements that could be made. No recommendations were received.

Public comment

Please summarize all comments received during the public comment period following the publication of the Notice of Periodic Review, and provide the agency response. Please indicate if an informal advisory group was formed for purposes of assisting in the periodic review.

Commenter	Comment	Agency response
None	None	None

There were no comments received.

Effectiveness

Please indicate whether the regulation meets the criteria set out in Executive Order 21, e.g., is necessary for the protection of public health, safety, and welfare, and is clearly written and easily understandable.

These regulations protect public health, safety, and welfare by promoting recycling of waste materials. They are clearly written and easily understandable.

Small Business Regulatory Review

Please include a discussion of the agency’s consideration of: 1) the continued need for the rule; 2) the complexity of the regulation; 3) the extent to which the regulation overlaps, duplicates, or conflicts with federal or state law or regulation; and 4) the length of time since the regulation has been evaluated or the degree to which technology, economic conditions, or other factors have changed in the area affected by the regulation. Also, include a discussion of the agency’s determination whether the regulation should be amended or repealed, consistent with the stated objectives of applicable law, to minimize the economic impact of regulations on small businesses.

The regulations were adopted in 2001 and continue to be required by statute in order to enable persons (businesses) to claim a tax exemption for costs they incurred for recycling equipment. They are not complex, and they are unique regarding the type of exemption that can be claimed. In the four years since their adoption, technology, economic conditions and other factors have proceeded in a normal course with no change that would affect the need or substance of these regulations. There is no need to amend or repeal the regulations based on the objectives or the statute and the regulations are enabling and have a positive impact on small and large businesses.

Result

Please state that the agency is recommending that the regulation should stay in effect without change.

The agency is recommending that the regulation stay in effect without change.

Family impact

Please provide an analysis of the regulation’s impact on the institution of the family and family stability, including to what extent the regulatory action will: 1) strengthen or erode the authority and rights of parents in the education, nurturing, and supervision of their children; 2) encourage or discourage economic self-sufficiency, self-pride, and the assumption of responsibility for oneself, one’s spouse, and one’s children and/or elderly parents; 3) strengthen or erode the marital commitment; and 4) increase or decrease disposable family income.

These regulations have no direct impact on families or family stability; however, in promoting responsible recycling by business, they help improve the environment in which families live.