

CHAPTER 115B

ENVIRONMENTAL RESPONSE AND LIABILITY

115B.22 Hazardous waste generator tax.
 115B.24 Tax administration and enforcement.
 115B.28 Powers and duties of the board.

115B.49 Drycleaner environmental response and reimbursement account.

115B.22 HAZARDOUS WASTE GENERATOR TAX.

[For text of subs 1a to 7, see M.S.2000]

Subd. 8. [Repealed, 2001 c 7 s 91]

115B.24 TAX ADMINISTRATION AND ENFORCEMENT.

[For text of subd 1, see M.S.2000]

Subd. 2. **Declarations of estimated tax.** For 1984 and subsequent years, every generator of hazardous waste required to pay a tax pursuant to section 115B.22 shall make a declaration of estimated hazardous waste generated for the calendar year if the tax can reasonably be expected to be in excess of \$1,000. The declaration of estimated tax shall be filed by March 15. The amount of estimated tax with respect to which a declaration is required shall be paid in four equal installments on or before the 15th day of March, June, September, and December.

An amendment of a declaration may be filed in any interval between installment dates prescribed above but only one amendment may be filed in each interval. If an amendment of a declaration is filed, the amount of each remaining installment shall be the amount which would have been payable if the new estimate had been made when the first estimate for the calendar year was made, increased or decreased, as the case may be, by the amount computed by dividing

(1) the difference between (A) the amount of estimated tax required to be paid before the date on which the amendment was made, and (B) the amount of estimated tax which would have been required to be paid before that date if the new estimate had been made when the first estimate was made, by

(2) the number of installments remaining to be paid on or after the date on which the amendment is made.

The commissioner of revenue may grant a reasonable extension of time for filing any declaration but the extension shall not be for more than six months.

If the aggregate amount of estimated tax payments made during a fiscal year ending June 30 is equal to or exceeds \$80,000, all estimated tax payments in the subsequent calendar year must be paid by electronic means.

[For text of subs 3 to 9, see M.S.2000]

History: 1Sp2001 c 5 art 17 s 1

115B.28 POWERS AND DUTIES OF THE BOARD.

[For text of subs 1 to 3, see M.S.2000]

Subd. 4. **Administrative personnel and services.** The board may appoint an executive director who is not a member of the board. The executive director is in the unclassified service. The commissioner of health shall provide staff assistance, administrative services, and office space under a contract with the board. The board shall reimburse the commissioner for the staff, services, and space provided. In order to perform its duties, the board may request information from the supervising officer of any state agency or state institution of higher education. When requesting health data as defined in section 13.3805, subdivision 1, or sections 144.671 to 144.69, the board must submit a written release signed by the subject of the data or, if the subject is

deceased, a representative of the deceased, authorizing release of the data in whole or in part. The supervising officer shall comply with the board's request to the extent possible considering available agency or institution appropriations and may assign agency or institution employees to assist the board in performing its duties under sections 115B.25 115B.37.

History: 1999 c 227 s 22

115B.49 DRYCLEANER ENVIRONMENTAL RESPONSE AND REIMBURSEMENT ACCOUNT.

[For text of subs 1 to 4, see M.S.2000]

Subd. 4a. **Interim fees.** For the period from July 1, 2001, to June 30, 2003, the commissioner shall, after a public hearing, but notwithstanding section 16A.1285, subdivision 4, annually adjust the fees in subdivision 4 as necessary to maintain an annual income of \$650,000.

History: 1Sp2001 c 2 s 128