

CHAPTER 297H

SOLID WASTE MANAGEMENT TAXES

297H.04 Nonmixed municipal solid waste.
297H.06 Exemptions.

297H.115 Use tax.

297H.04 NONMIXED MUNICIPAL SOLID WASTE.

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

Subd. 4. **Disposal with mixed waste; rate.** Nonmixed municipal solid waste that is separately collected or processed, but is disposed of within the permitted boundaries of a land disposal facility that is also actively accepting and disposing of mixed municipal solid waste, shall be taxed at the rate for mixed municipal solid waste, unless the facility owner and operator can demonstrate a physical separation between the mixed municipal solid waste disposal area and nonmixed municipal solid waste disposal area, such that any air or liquid emissions being collected from the disposal areas are collected separately.

History: *1Sp2001 c 5 art 13 s 8*

297H.06 EXEMPTIONS.

[For text of subds 1 and 2, see M.S.2000]

Subd. 3. **Construction debris in a disaster area.** The tax is not imposed on construction debris generated from repair and demolition activities caused by a disaster occurring in a presidentially declared disaster area, provided that the construction debris is disposed of in a waste management facility designated by the commissioner of the pollution control agency. To be exempt, the debris must be disposed of within 18 months following the presidential declaration.

History: *1Sp2001 c 5 art 13 s 9*

297H.115 USE TAX.

Subdivision 1. **Imposition; liability of generators and self-haulers.** (a) A use tax is imposed on the sales price of mixed municipal solid waste management services received by a residential generator at the rate imposed under section 297H.02, unless the tax imposed under section 297H.02 was paid. The residential generator is liable.

(b) A use tax is imposed on the sales price of mixed municipal solid waste management services received by a commercial generator at the rate imposed under section 297H.03, unless the tax imposed under section 297H.03 was paid. The commercial generator is liable.

(c) A use tax is imposed on the volume of nonmixed municipal solid waste that is managed at the rate imposed under section 297H.04, unless the tax imposed under section 297H.04 was paid. The generator is liable.

(d) A use tax is imposed on the sales price of mixed municipal solid waste management services received by a self-hauler at the rate imposed under section 297H.05, paragraph (a), unless the tax imposed under section 297H.05, paragraph (a), was paid. The self-hauler is liable.

(e) A use tax is imposed on the volume of nonmixed municipal solid waste managed at the rate imposed under section 297H.05, paragraph (b), unless the tax imposed under section 297H.05, paragraph (b), was paid. The self-hauler is liable.

Subd. 2. **Payment; reporting.** A generator or self-hauler that is liable under subdivision 1 shall report the use tax on a return prescribed by the commissioner of revenue, and shall remit the tax with the return. The return and the tax must be filed using the filing cycle and due dates provided for taxes imposed under chapter 297A.

Subd. 3. **Commissioner assessment.** (a) The commissioner of revenue may not assess the generator or self-hauler a use tax on a transaction for which the waste management service provider has paid the solid waste management tax, except as provided in paragraph (b).

(b) If the waste management service provider who is an accrual basis taxpayer remits a payment and thereafter offsets the amount as a bad debt under section 297H.09, the commissioner of revenue may assess the generator or self-hauler a use tax for the offset amount.

History: *1Sp2001 c 5 art 7 s 60*