

CHAPTER 297H

SOLID WASTE MANAGEMENT TAXES

297H.06 Exemptions.

297H.13 Deposit of revenues; use of proceeds;
funding shortfalls; report on receipts.**297H.06 EXEMPTIONS.**

Subdivision 1. **Certain surcharges or fees.** The amount of a surcharge, fee, or charge established pursuant to section 115A.919, 115A.921, 115A.923, 400.08, 473.811, or 473.843 is exempt from the solid waste management tax. The exemption does not apply to the tax imposed on market price under section 297H.02, subdivision 1, paragraphs (b) and (c), or section 297H.03, subdivision 1, paragraphs (b) and (c).

[For text of subs 2 and 3, see M.S.2002]

History: 2003 c 127 art 14 s 10

297H.13 DEPOSIT OF REVENUES; USE OF PROCEEDS; FUNDING SHORTFALLS; REPORT ON RECEIPTS.

Subdivision 1. **Deposit of revenues.** The revenues derived from the taxes imposed on waste management services under this chapter shall be deposited by the commissioner of revenue in the state treasury.

Subd. 2. **Allocation of revenues.** (a) \$22,000,000, or 50 percent, whichever is greater, of the amounts remitted under this chapter must be credited to the environmental fund established in section 16A.531, subdivision 1.

(b) The remainder must be deposited into the general fund:

Subd. 3. [Repealed, 2003 c 128 art 2 s 56]

Subd. 4. [Repealed, 2003 c 128 art 2 s 56]

[For text of subd 5, see M.S.2002]

History: 2003 c 128 art 2 s 42,43