

CHAPTER 297H**SOLID WASTE MANAGEMENT TAXES**

297H.10 Administration; enforcement; penalty.

297H.13 Deposit of revenues; use of proceeds;
funding shortfalls; report on receipts.**297H.10 ADMINISTRATION; ENFORCEMENT; PENALTY.**

Subdivision 1. **Administration and enforcement.** The audit, assessment, appeal, collection, refund, penalty, interest, enforcement, and administrative provisions of chapters 270C and 289A that are applicable to taxes imposed by chapter 297A apply to this chapter.

[For text of subd 2, see M.S.2004]

History: 2005 c 151 art 2 s 15

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

[For text of subd 1, see M.S.2004]

Subd. 2. **Allocation of revenues.** (a) \$33,760,000, or 70 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.

[For text of subd 5, see M.S.2004]

History: 1Sp2005 c 1 art 2 s 145