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H.602

Introduced by Representatives Botzow of Pownal and Hebert of Vernon

Referred to Committee on

Date:

Subject: Taxation; conservation and development; solid waste franchise tax

Statement of purpose of bill as introduced: This bill proposes to provide that the solid waste franchise tax shall not be imposed on waste collected outside the State, shipped into the State for processing, and then shipped out of State for final disposition.

An act relating to application of the solid waste franchise tax

It is hereby enacted by the General Assembly of the State of Vermont:

Sec. 1. 32 V.S.A. § 5952 is amended to read:

§ 5952. IMPOSITION OF TAX

(a)(1) A tax is imposed for each calendar quarter or part thereof upon the franchise or privilege of doing business of every person required by 10 V.S.A. chapter 159 to obtain certification for a facility. The tax shall be imposed in the amount of \$6.00 per ton of waste delivered for disposal or incineration at the facility, regardless of the amount charged by the operator to recoup its expenses of operation, including the expense of this tax.

1 (2) The tax shall be similarly imposed on waste collected in the State
2 and delivered to a transfer facility for shipment to an incinerator or other
3 treatment facility or disposal facility that is located outside the State.

4 However, if the transfer station is located within a district which is authorized
5 by an interstate compact to enter into cooperative agreements with a district in
6 another state, the tax shall only be imposed if the treatment or disposal facility
7 is located outside the State and also outside the cooperating district in another
8 state. For purposes of this determination, a treatment or disposal facility may
9 be considered to be located within a district only if that district existed before
10 July 1, 1987.

11 (3) The tax shall be similarly imposed on waste collected in the State
12 and shipped to an incinerator or other treatment facility or disposal facility that
13 is located outside the State, without having been delivered to a transfer station
14 located in this State. In this situation, the tax is imposed for each calendar
15 quarter or part thereof upon the franchise or privilege of doing business of
16 every person regulated under 10 V.S.A. § 6607a as a commercial hauler of
17 solid waste. This tax shall not be imposed on waste exempt under subdivision
18 (2) of this subsection.

19 (b) The tax imposed by this section shall be in addition to any other taxes
20 imposed on the taxpayer.

21 * * *

1 (e) The tax imposed under subsection (a) of this section shall not be
2 collected for waste collected outside the State, shipped into the State for
3 processing, and then shipped out of State for final disposition, provided that
4 the waste collected out of State shall be calculated as part of the annual per ton
5 certification fee under 3 V.S.A. § 2822(j).

6 Sec. 2. EFFECTIVE DATE

7 This act shall take effect on passage.