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1	H.679
2	Introduced by Representative Botzow of Pownal
3	Referred to Committee on
4	Date:
5	Subject: Taxation; conservation and development; solid waste franchise tax
6	Statement of purpose of bill as introduced: This bill proposes to provide that
7	the solid waste franchise tax shall not be imposed on waste collected outside
8	the State, shipped into the State for processing, and then shipped out of State
9	for final disposition.
10	An act relating to application of the solid waste franchise tax
11	It is hereby enacted by the General Assembly of the State of Vermont:
12	Sec. 1. 32 V.S.A. § 5952 is amended to read:
13	§ 5952. IMPOSITION OF TAX
14	(a)(1) A tax is imposed for each calendar quarter or part thereof upon the
15	franchise or privilege of doing business of every person required by 10 V.S.A.
16	chapter 159 to obtain certification for a facility. The tax shall be imposed in
17	the amount of \$6.00 per ton of waste delivered for disposal or incineration at
18	the facility, regardless of the amount charged by the operator to recoup its

expenses of operation, including the expense of this tax.

(2) The tax shall be similarly imposed on waste delivered to a transfer facility for shipment to an incinerator or other treatment facility or disposal facility that is located outside the State. However, if the transfer station is located within a district which that is authorized by an interstate compact to enter into cooperative agreements with a district in another state, the tax shall only be imposed if the treatment or disposal facility is located outside the State and also outside the cooperating district in another state. For purposes of this determination, a treatment or disposal facility may be considered to be located within a district only if that district existed before July 1, 1987.

- (3) The tax shall be similarly imposed on waste shipped to an incinerator or other treatment facility or disposal facility that is located outside the State, without having been delivered to a transfer station located in this State. In this situation, the tax is imposed for each calendar quarter or part thereof upon the franchise or privilege of doing business of every person regulated under 10 V.S.A. § 6607a as a commercial hauler of solid waste. This tax shall not be imposed on waste exempt under subdivision (2) of this subsection.
- (b) The tax imposed by this section shall be in addition to any other taxes imposed on the taxpayer.

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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.