

**FILING REQUIREMENTS UNDER MISSISSIPPI STATE LAW
FOR OWNERS OR OPERATORS OF COMMERCIAL SOLID WASTES
MANAGEMENT FACILITIES**

The Mississippi Code Annotated Section 17-17-219 (Supp. 2000). Filing by owners or operators of commercial facilities managing municipal solid wastes of annual statements of waste received and managed; per-ton fees imposed on management of waste; daily record of waste delivered to facilities; annual aggregate report of wastes received at facilities.

- (1) Before July 15 of each year, the operator (or owner) of a commercial nonhazardous solid waste management facility managing municipal solid waste shall file with the State Tax Commission and the Department (Mississippi Department of Environmental Quality) a statement, verified by oath, showing the total amounts of nonhazardous solid waste managed at the facility during the preceding calendar year, and shall at the same time pay to the State Tax Commission One Dollar (\$1.00) per ton of municipal solid waste generated and managed in the state by landfilling or incineration, including waste-to-energy management. The fee shall not be levied upon rubbish which is collected and disposed separately from residential or household waste and which is not managed for compensation. For ash and sludges which contain a significant amount of water, the fee may be calculated on a dry ton basis.
- (2)
 - (a) Before July 15 of each year, the operator (or owner) of a commercial nonhazardous solid waste management facility managing municipal solid waste shall file with the State Tax Commission and the Department a statement, verified by oath, showing the total amounts of solid waste received from out of state and managed at the facility during the preceding calendar year.
 - (b) Before July 15 of each year, the operator (or owner) of a commercial nonhazardous solid waste management facility managing municipal solid waste located in this state shall pay to the State Tax Commission an amount equal to the greater of the per-ton fee imposed on the management of out-of-state nonhazardous solid waste by the state from which the nonhazardous solid waste originated or the per-ton fee, if any, imposed on the management of nonhazardous solid waste by this state. The sum shall be based on the total amounts of nonhazardous solid waste managed at the facility during the preceding calendar year and shall be paid to the State Tax Commission at the same time that reports are filed under subsection (2) (a) of this section.
- (3)
 - (a) Except as provided in subsection (7) of this section, all monies received by the State Tax Commission as provided in this chapter shall be allocated as follows:
 - (i) Forty-five percent (45%) shall be remitted to the Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund;
 - (ii) Thirty-five percent (35%) shall be remitted to the Multimedia Pollution Prevention Fund; and
 - (iii) Twenty percent (20%) shall be remitted to the Environmental Protection Trust Fund.

- (b) To provide for the maximum effective use of monies collected under this section, the commission, upon determination that unused funds are available from subparagraph (ii), may reallocate those funds to subparagraph (iii).
- (4) All administrative provisions of the Mississippi Sales Tax Law, including those which fix damages, penalties and interest for nonpayment of taxes and for noncompliance with the provisions of such chapter, and all other duties and requirements imposed upon taxpayers, shall apply to all persons liable for fees under the provisions of this chapter, and the Tax Commissioner shall exercise all the power and authority and perform all the duties with respect to taxpayers under this chapter as are provided in the Mississippi Sales Tax Law except where there is a conflict, then the provisions of this chapter shall control.
- (5) (a) The operator of a commercial nonhazardous solid waste management facility managing municipal solid waste shall keep an accurate written daily record of deliveries of solid waste to the facility as required by the Department, including, but not limited to, the name of the hauler, the source of the waste, the types of waste received and the weight of solid waste measured in tons received at the facility. A copy of these records shall be maintained at the site by the operator and shall be made available to the Department for inspection upon request.
- (b) The operator shall file with the Department annually, on such forms as the Department may prescribe, a report providing aggregate information on the types, amounts and sources of waste received at the facility during the preceding calendar year. The State Tax Commission and the Department shall share information provided under this section.
- (6) This section shall become effective on January 1 following the publication of the final Subtitle D regulations in the Federal Register.
- (7) When the unobligated balance in the Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund reaches or exceeds Three Million Five Hundred Thousand Dollars (\$3,500,000.00), the Department shall pay funds allocated under Section 17-17-219(3) (a) (i) to the Local Governments Solid Waste Assistance Fund created under Section 17-17-65 on the next scheduled payment date. After July 1, 2000, the Department may transfer any unobligated balance in the Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund exceeding Three Million Five Hundred Thousand Dollars (\$3,500,000.00) to the Local Governments Solid Waste Assistance Fund. When the unobligated balance is reduced below Two Million Dollars (\$2,000,000.00), the Department shall reduce payments to the Local Governments Solid Waste Assistance Fund to two-thirds (2/3) of the funds allocated under Section 17-17-219(3) (a) (i) and shall pay the remaining one-third (1/3) of the funds allocated under Section 17-17-219(3) (a) (i) to the Mississippi Nonhazardous Solid Waste Corrective Action Trust Fund until the time as that fund balance reaches or exceeds Three Million Five Hundred Thousand Dollars (\$3,500,000.00).

Sources: *Laws, 1991, ch. 494, § 11; Laws, 1992, ch. 583 § 4; Laws, 1996, ch. 488, § 1; Laws, 1997, ch. 596, § 3; Laws, 1998, ch. 458, § 2; Laws, 2000, ch. 395, § 3, eff from and after July 1, 2000.*