



ALABAMA DEPARTMENT OF REVENUE
SALES, USE & BUSINESS TAX DIVISION
TOBACCO TAX SECTION
P.O. Box 327556 • MONTGOMERY, AL 36132-7556
Phone (334) 242-9627 • Fax (334) 353-1011
www.revenue.alabama.gov

DEPARTMENT USE ONLY
Certificate Date:
Certificate No.:
Amount Paid:
Checked By:

Quarterly Solid Waste Disposal Fee Report

Required by Act No. 2008-151

For the Quarter Ending (March, June, September, December (Circle Appropriate Month)), 20__

COMPANY PERMIT NO. (Issued by the Alabama Department of Environmental Management) FEIN / SSN
ADDRESS CONTACT PERSON
CITY STATE ZIP TELEPHONE NUMBER E-MAIL ADDRESS

Table with 4 main columns: A (SOLID WASTE), B (INDICATE TOTAL QUARTERLY TONS OR CUBIC YARDS), C (FEE RATE), D (FEE COLLECTED). Rows include waste disposal types, fees, and allowances.

If payment is made by Electronic Funds Transfer (EFT) check this box []

Schedule to be Completed by Private Solid Waste Facilities ONLY

Table with 5 rows (a-e) and 2 columns for description and amount/fee.

Under penalties of perjury, I hereby certify that the return made by me is true and correct.

Signature _____ Title _____ Date _____

General Instructions

This fee is to be remitted by solid waste disposal facilities that have been issued a permit by the **Alabama Department of Environmental Management (ADEM)**. Operators of permitted solid waste disposal facilities are required to assess the disposal fees levied on generators of all waste (*unless exempted by statute*) as the waste is delivered to solid waste facilities. The operator shall collect and remit the disposal fees received at the facility to the **Alabama Department of Revenue** on a quarterly basis not later than the **20th day of January** (for October, November and December activity), **April** (for January, February and March activity), **July** (for April, May and June activity), and **October** (for July, August, and September activity).

EXEMPTIONS:

The following persons are exempt from payment of fees required by Act 2008-151 (*Note: References to the word "department" below pertains to the Alabama Department of Environmental Management*):

- (1) Operators of industrial boilers, furnaces, and other processing equipment that burn solid waste generated on site for the purpose of fuel replacement or energy recovery and which are permitted by the department or by a local air pollution control agency.
- (2) Operators of composting facilities which are owned by the Alabama Department of Corrections and which receive only wastes generated by Alabama Department of Corrections facilities and institutions or those composting facilities otherwise exempt from permitting as provided in rules promulgated by the department.
- (3) Operators of industrial boilers, furnaces, and other processing equipment that burn scrap tires for the purpose of fuel replacement or energy recovery and are registered with the department as provided in rules promulgated by the department.
- (4) Scrap tire processors who receive and process scrap tires and who are permitted by or registered with the department as provided in rules promulgated by the department, except that a solid waste disposal facility permitted as a scrap tire processor shall collect the fee on all waste disposed of in its landfill.

4% ALLOWANCE:

Owners and operators collecting the solid waste fee may retain 4% of the total solid waste fees collected at their facility as an administrative collection allowance. Private solid waste management facilities are not eligible for this allowance.

REPORT FILING REQUIREMENTS:

Reports must be filed each quarter, regardless of activity, or if the private waste facility has met its \$1000 fee payment limit. If there is no activity during the quarter, file the report and indicate "NO ACTIVITY" across the face of the report. Mail report to the address shown on the face of the report. Retain a copy of the report and supporting documentation in your files which will be subject to audit by the Department of Revenue. Failure to file the report timely will result in penalty charges according to the provisions of Alabama Code Section 40-2A-11.

FEE PAYMENT REQUIREMENTS:

Payment of the fee must be made to the Alabama Department of Revenue. A tax payment equaling \$750 or more in a given quarter obligates the taxpayer to remit the payment by Electronic Funds Transfer (EFT). The taxpayer may choose to make payment by EFT if the amount is less than \$750. To make payment by EFT, visit our web site at www.revenue.alabama.gov/pfmailform.cfm or contact the EFT Unit at 1-800-322-4106 or (334) 242-0192 for assistance. If the payment amount is less than \$750 and you choose not to remit the payment by EFT, make check payable to the Alabama Department of Revenue and mail to the address shown on the face of the report. Failure to make the payment timely will result in penalty charges according to the provisions of Alabama Code Section 40-2A-11 and interest charges according to the provisions of Alabama Code Section 40-1-44.

PERMIT:

To obtain a permit, contact:

Alabama Department of Environmental Management
Land Division
P. O. Box 301463
Montgomery, AL 36130-1463
(334) 271-7700