

**ALABAMA DEPARTMENT OF REVENUE
BUSINESS & LICENSE TAX DIVISION
SOLID WASTE RULE**

810-7-1-.20. Procedures for Reporting and Remitting Solid Waste Disposal Fees.

(1) Beginning on October 1, 2008, pursuant to Act No. 2008-151, disposal fees on solid waste received for disposal at solid waste management facilities permitted by the Alabama Department of Environmental Management (ADEM) are to be remitted as follows:

(a) One dollar (\$1) per ton for all waste disposed of in a municipal solid waste landfill, regulated solid waste that may be approved by ADEM as alternate cover materials in landfills and regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities.

(b) One dollar (\$1) per ton or twenty-five cents (\$0.25) per cubic yard for all waste disposed of in public industrial landfills, construction and demolition landfills, non-municipal solid waste incinerators, or composting facilities, which receive waste not generated by the permittee; regulated solid waste that may be approved by ADEM as alternate cover materials in landfills; and regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities.

(c) Twenty-five cents (\$0.25) per cubic yard for all waste disposed of in a private solid waste management facility, not to exceed one thousand dollars (\$1,000) per calendar year.

(2) All owners and operators collecting the solid waste fee may retain four percent (4%) of the total solid waste fees collected at their facilities as an administrative collection allowance. Private solid waste management facilities not collecting the fees from third party generators are not eligible for the 4% allowance. Owners and operators failing to file timely and/or remit the fee timely shall be subject to penalties according to the provisions of Title 40, Chapter 2A, Section 11. Interest will be charged according to Title 40, Chapter 1, Section 44.

(3) The operators of permitted solid waste disposal facilities shall collect the above disposal fees on generators of all waste delivered to the solid waste facilities. On a quarterly basis not later than the 20th day of January, April, July, and October, the operators shall remit the disposal fees and file a report for each quarter on forms provided by the Alabama Department of Revenue. A report must be filed with the Department of Revenue even if no fee is due. Failure to receive a report form does not relieve the owner or operator from the obligation of making a report on or before the due date.

(4) 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):

(a) 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.

(b) 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.

(c) 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.

(d) 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.

(Statutory Authority §§ 40-2A-7(a)(5) and 22-27-17(g), Code of Alabama 1975, effective February 10, 2009.)