

**Subject** Allocation of revenues from the solid waste management tax to the environmental fund

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## Overview

The state taxes solid waste management services. The base and rate of the tax depend on whether the waste is mixed or nonmixed municipal solid waste and whether, for mixed municipal solid waste, the recipient of the services is residential or commercial. The tax generated \$102,531,000 in fiscal year 2022.

The greater of \$33,760,000 or 70 percent of the solid waste management tax proceeds must be credited to the environmental fund, with the remainder deposited into the general fund. This bill would deposit, in the resource management account in the environmental fund, ten percent of the solid waste management tax proceeds in fiscal year 2024, 20 percent of the proceeds in fiscal year 2025, and 30 percent of the proceeds in fiscal year 2026. The bill requires that the money deposited in the resource management account be spent on county programs to reduce waste and litter, to recycle recyclable materials, to compost compostable materials, and to improve waste management.

## Summary

Section	Description
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| 1 | <p><b>Allocation of revenues.</b></p> <p>Between fiscal year 2024 and 2026, incrementally increases the percentage of solid waste management tax proceeds that are credited to the environmental fund to 100 percent. Requires that the additional amounts credited to the fund as a result of this bill be deposited in the resource management account and spent on certain county waste reduction and recycling programs.</p> |
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