

HOUSE RESEARCH

Bill Summary

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Currently, the solid waste management tax is imposed on the sales price for solid waste management services provided to residential and commercial generators of mixed municipal solid waste. “Waste management services” are defined as services relating, in part, to “transportation” of the waste. Transportation services include the transport of solid waste from a transfer site to a landfill; the solid waste management tax is therefore imposed on the sales price of services that include such transport.

This bill would exclude the transportation of solid waste from a transfer site to a landfill from the definition of “waste management services.” The solid waste management tax would therefore not be imposed on the portion of the sales price that reflects those transportation costs.