

**Subject** Solid waste management tax

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## Overview

H.F. 1215 reduces and, beginning in fiscal year 2024, eliminates, the portion of solid waste management tax revenues directed to the general fund.

The tax (9.75 percent on mixed municipal solid waste services for residences; 17 percent for businesses and self-haulers) collects approximately \$70 million in revenue. Current law directs 70 percent of this amount to the environmental fund, with the remainder directed to the general fund.

H.F. 1215 would increase the proportion of solid waste management tax revenues deposited in the environmental fund to 75 percent in fiscal years 2020 and 2021, 80 percent in 2022 and 2023, and 100 percent thereafter.

The bill also provides that, beginning in fiscal year 2020, the incremental tax revenues deposited in the environmental fund as a result of the enactment of this bill (compared with the amount that would have been deposited under a continuation of current law) must be distributed to counties as part of their SCORE grants, and may be spent on any SCORE-eligible activities except processing mixed municipal solid waste at a resource recovery facility.