

**Subject** Solid waste management tax rates for resale and salvage nonprofits

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## Summary

The state imposes a tax on the sales price of waste management services for mixed municipal solid waste. The rate of the tax depends on what type of property generated the waste. For residential generators, the rate is 9.75 percent of the sales price. For other generators, the rate is 17 percent. This bill would allow nonprofits that receive donations from residential generators for resale or salvage to qualify as residential generators, lowering the tax rate they pay on waste management services for mixed municipal waste.