

ASSEMBLY, No. 262

STATE OF NEW JERSEY

Introduced Pending Technical Review by Legislative Counsel

PRE-FILED FOR INTRODUCTION IN THE 1996 SESSION

By Assemblymen BATEMAN and KAVANAUGH

1 AN ACT concerning solid waste disposal taxes, and amending  
2 P.L.1985, c.38.

3  
4 **BE IT ENACTED** by the Senate and General Assembly of the State  
5 of New Jersey:

6  
7 1. Section 3 of P.L.1985, c.38 (C.13:1E-138) is amended to read  
8 as follows:

9 3. a. There is levied upon the owner or operator of every sanitary  
10 landfill facility a solid waste services tax. The services tax shall be  
11 imposed on the owner or operator at the initial rate of \$0.50 per ton  
12 of solids and \$0.002 per gallon of liquids on all solid waste accepted  
13 for disposal at a sanitary landfill facility. On [the first day of the first  
14 calendar year following the imposition of the services tax] January 1,  
15 1986, and annually thereafter, the rate of the services tax shall be  
16 increased by \$0.05 per ton of solids. No services tax shall be levied  
17 on the owner or operator of a sanitary landfill facility for the  
18 acceptance for disposal of the waste products resulting from the  
19 operation of a resource recovery facility.

20 b. (1) There is levied upon the owner or operator of every sanitary  
21 landfill facility a resource recovery investment tax. The investment tax  
22 shall be levied on the owner or operator at the initial rate of \$1.00 per  
23 ton of solids and \$0.004 per gallon of liquids on all solid waste  
24 accepted for disposal at a sanitary landfill facility. No investment tax  
25 shall be levied on the owner or operator of a sanitary landfill facility  
26 for the acceptance for disposal of the waste products resulting from  
27 the operation of a resource recovery facility.

28 (2) Unless the rate is otherwise adjusted pursuant to section 11 of  
29 [this amendatory and supplementary act] P.L.1985, c.38  
30 (C.13:1E-146), the rate of the investment tax shall be increased in  
31 accordance with the following schedule:

32 (a) On [the first day of the first calendar year following the

**EXPLANATION - Matter enclosed in bold-faced brackets [thus] in the above bill is not enacted and intended to be omitted in the law.**

**Matter underlined thus is new matter.**

1 imposition of the investment tax] January 1, 1986, the rate of the  
2 investment tax shall increase to \$2.00 per ton of solids;

3 (b) On [the first day of the second calendar year following the  
4 imposition of the investment tax] January 1, 1987, the rate of the  
5 investment tax shall increase to \$3.00 per ton of solids; and

6 (c) On [the first day of the third calendar year following the  
7 imposition of the investment tax] January 1, 1988, the rate of the  
8 investment tax shall increase to \$4.00 per ton of solids.

9 The investment tax shall no longer be levied on the owner or  
10 operator of a sanitary landfill on and after [the first day of the 11th  
11 calendar year following the imposition of the investment tax] January  
12 1, 1996.

13 c. There is levied upon the owner or operator of every sanitary  
14 landfill facility which accepts out-of-district solid waste a solid waste  
15 importation tax. The waste importation tax shall be imposed on the  
16 owner or operator at the initial rate of \$1.00 per ton of solids and  
17 \$0.004 per gallon of liquids on all out-of-district solid waste accepted  
18 for disposal at a sanitary landfill facility. On [the first day of the third  
19 calendar year following the imposition of the waste importation tax]  
20 January 1, 1988, the rate of the waste importation tax shall be  
21 increased to \$4.00 per ton of solids, and annually thereafter the rate of  
22 the waste importation tax shall be increased by \$2.00 per ton of solids.  
23 No waste importation tax shall be levied on the owner or operator of  
24 a sanitary landfill facility for the acceptance for disposal of the waste  
25 products resulting from the operation of a resource recovery facility.  
26 No waste importation tax shall be levied on the owner or operator of  
27 a sanitary landfill facility for the acceptance for disposal of  
28 out-of-district solid waste pursuant to a negotiated and adopted  
29 interdistrict agreement.

30 The waste importation tax shall no longer be levied on the owner  
31 or operator of a sanitary landfill facility which accepts out-of-district  
32 solid waste on or after [the first day of the 11th calendar year  
33 following the imposition of the waste importation tax] January 1,  
34 1996.

35 d. If any owner or operator of a sanitary landfill facility determines  
36 the quantity of solid waste accepted for disposal by a measure other  
37 than tons or gallons, the taxes imposed pursuant to the provisions of  
38 this section shall be levied at an equivalent rate as determined by the  
39 director.

40 e. No taxes shall be levied on the owner or operator of a sanitary  
41 landfill facility for the acceptance of solid waste generated exclusively  
42 by an agency of the federal government if a solid waste collector  
43 submits to the owner or operator an itemized invoice, signed and  
44 verified by an authorized officer of the federal agency, indicating the  
45 number of tons of solid waste to be disposed of, and a copy of the  
46 contract with the federal agency for the collection of solid waste with

1 an effective date prior to the effective date of [this amendatory and  
2 supplementary act] P.L.1985, c.38 (C.13:1E-136 et al.). Taxes shall  
3 be levied on the owner or operator for acceptance of solid waste  
4 generated by a federal agency if the contract between the federal  
5 agency and the solid waste collector was entered into, or renewed, on  
6 or after the effective date of [this amendatory and supplementary act]  
7 P.L.1985, c.38 (C.13:1E-136 et al.).  
8 (cf: P.L.1985, c.38, s.3)

9  
10 2. This act shall take effect immediately.

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13 STATEMENT

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15 This bill would eliminate the Solid Waste Importation Tax at  
16 sanitary landfill facilities against sending counties when out-of-district  
17 solid waste is disposed of pursuant to a negotiated and adopted  
18 interdistrict agreement. The elimination of importation taxes is  
19 intended to encourage agreements between counties for solid waste  
20 disposal.

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25 Eliminates Solid Waste Importation Tax in certain circumstances.

WITHDRAWN