

This notice was revoked and replaced on August 29, 1994 by Revenue Notice # 94-21.

Minnesota revenue notice

Revenue Notice # 94-15 Solid Waste Assessment-Audit, Penalty, Enforcement, and Administrative Provisions

General Information:

Minnesota Statutes Section 116.07, Subdivision 10, provides that certain solid waste collectors and waste disposal facilities are required to collect a solid waste assessment and to remit the assessed dollar amount to the Commissioner of Revenue. The Commissioner is authorized to use whatever audit, penalty, enforcement, and administrative provisions that apply to sales and use tax, Chapter 297A, in the administration and enforcement of the waste assessment.

Department Position:

Required remittance of assessed dollar amount: Waste collectors and waste disposal facilities must remit the assessed dollar amount, whether the amount is collected or not. Waste collectors and waste disposal facilities that fail to remit the assessed dollar amount when due will be subject to audit, penalty, and other enforcement and administrative actions by the Department of Revenue in the same manner as sales and use tax assessment.

Patricia A. Lien
Assistant Commissioner for Tax Policy

Dated: July 18, 1994

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