

## Minnesota revenue notice

### Revenue Notice #96-2: Solid Waste Assessment Conversions for Mixed Municipal Solid Waste

**(Update: Revenue Notice #96-02 has been repealed by Revenue Notice #03-04.)**

Minnesota Statutes, section 116.07, subd. 10 (d), provides for a solid waste generator assessment for each nonresidential customer at the rate of 60 cents per noncompacted cubic yard of periodic waste collection capacity purchased by a customer. The statute provides that "the commissioner of revenue, after consultation with the commissioner of the pollution control agency, shall determine, and may publish by notice, compaction rates for other types of waste where they exist and conversion schedules for waste that is managed by measurements other than cubic yards."

After consulting the commissioner of the pollution control agency, the commissioner of revenue has determined that if waste collectors or waste management facilities charge for solid waste collection and disposal services based on the weight of the mixed municipal solid waste, they should charge at the rate of \$6.00 per ton and use the following conversion standards for mixed municipal solid waste:

#### Mixed Municipal Solid Waste Conversions

200 pounds = 1 noncompacted cubic yard = \$0.60

600 pounds = 1 compacted cubic yard = \$1.80

1 pound = 0.005 cubic yards = \$0.003

200 pounds = 1 cubic yard = \$0.60

**1 ton = 10 cubic yards = \$6.00**

30 gallon bag\* = 0.15 cubic yards = \$0.09 per 30 gallon bag

33 gallon bag = 0.165 cubic yards = \$0.10 per 33 gallon bag

200 gallons = 1 cubic yard = \$0.60 per 200 gallons

\*Formula for bag conversion: Size of bag / 200 x \$0.60 = assessment.

For example, 40 gal./200 x \$0.60 = \$ 0.12 per bag.

Patricia A. Lien  
Assistant Commissioner for Tax Policy

Dated: March 18, 1996

Pat Finnegan