

## **Minnesota revenue notice number 02-19**

### **Solid Waste Management Tax - Waste Generated by Campus School Housing**

This revenue notice deals with the solid waste management taxes under Minnesota Statutes chapter 297H and whether waste generated by school housing units, including dormitories and apartments, should be considered waste generated by a commercial generator or a residential generator.

The department's position is that waste generated by school housing units is commercially generated waste. This position is based upon the reference to "school" in the definition of commercial generator set forth in Minnesota Statutes, section 297H.01, subdivision 2.

Jennifer L. Engh, Assistant Commissioner  
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