Department of Revenue

Adopted Exempt Permanent Rules Relating to Determination of Fee for Mixed Municipal Solid Waste Facilities

8121.0300 DETERMINATION OF FEE.

Subpart 1. Amount. The fee due from an operator of a mixed municipal solid waste disposal facility in the metropolitan area on solid waste accepted for disposal is 50-cents per cubic yard of solid waste accepted for disposal. If the waste accepted is weighed, the fee due is 50-cents per 600 pounds determined under Minnesota Statutes, section 473.843, subdivision 1.

[For text of subps 2 and 3, see M.R.]

8121.0400 REPORTING REQUIREMENTS.

Subpart 1. Returns; payment of fee. A return, on a form designed by the commissioner, must be submitted by all operators to the commissioner no later than the 20th day of the following month. Payment of the fee due must accompany the return. A mixed municipal solid waste facility may use an accounting period other than a calendar month but only after receiving approval from the commissioner.

Failure to file the return or pay the fee due is subject to the penalties in Minnesota Statutes, sections 290.46, 290.47, and 290.53. The operator shall maintain original or electronic records sufficient to document and verify the information required on the returns. All records must be maintained for four years.

Records required to be maintained include bills, receipts, invoices, cash register tapes, other documents or original entry supporting the entries in the books of account, and all schedules and working papers used in preparation of the tax report.

Original records are required unless prior approval has been obtained from the commissioner to use microfilm. Approval will be given after all aspects of the microfilming
process have been inspected by the commissioner. Electronic data processing records must provide a method of producing visible and legible records from the machine. Machine sensible records are to be maintained in the same manner as printed records and are to verify the taxpayers' liabilities. In addition, all electronic data processing accounting systems must provide:

A. a general ledger with source references;

B. an identifiable audit trail;

C. the capability of tracing any transaction back to the original source or forward to a final total;

D. adequate record retention facilities for the storage of all supporting documents;

E. a general description of the electronic data processing system to include programming technique, codes, glossary, abbreviations used, standard operating procedures, control procedures, change log, and operator instructions:

[For text of subp 2, see M.R.]

8121.0500 EXEMPTIONS.

Subpart 1. Energy and resource recovery and recycling facilities. Facilities seeking exemption under Minnesota Statutes, section 473.843, subdivision 1, paragraph (c), must apply to the commissioner before solid waste is taken to a mixed municipal solid waste disposal facility.

In order for an energy and resource recovery facility or recycling facility to qualify for this exemption, the energy-and-resource-recovery facility shall make application to the commissioner, providing the commissioner with records showing volume of waste received, amount of recycled product, and the amount of disposal solid waste residue.
When the commissioner has approved the exemption of an energy and resource recovery facility in consultation with the Pollution Control Agency, the energy and resource recovery facility shall present to the operator of a mixed municipal solid waste disposal facility a statement of exemption requesting the 50 percent reduction. The statement must be on a form designed by the commissioner.

The statement of exemption must be signed and dated by the operator and attached to the report upon which the exemption is taken. The exemption must be claimed on the report for the month that it is allowed to the energy and resource-recovery facility.

[For text of subps 2 and 3, see M.R.]
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MINNESOTA RULES: Chapter 8121

The attached rules are approved as to form

Evan A. Powell
Senior Assistant Revisor