

1 1 **Department of Revenue**

1 2 **Adopted Exempt Permanent Rules Relating to Determination of Fee for Mixed**  
1 3 **Municipal Solid Waste Facilities**

1 4 **8121.0300 DETERMINATION OF FEE.**

1 5 Subpart 1. **Amount.** The fee due from an operator of a mixed municipal solid waste  
1 6 disposal facility in the metropolitan area on solid waste accepted for disposal is 50 cents  
1 7 per cubic yard of solid waste accepted for disposal. ~~If the waste accepted is weighed, the~~  
1 8 ~~fee due is 50 cents per 600 pounds.~~ determined under Minnesota Statutes, section 473.843,  
1 9 subdivision 1.

1 10 *[For text of subps 2 and 3, see M.R.]*

1 11 **8121.0400 REPORTING REQUIREMENTS.**

1 12 Subpart 1. **Returns; payment of fee.** A return, on a form designed by the  
1 13 commissioner, must be submitted by all operators to the commissioner no later than the  
1 14 20th day of the following month. Payment of the fee due must accompany the return. A  
1 15 mixed municipal solid waste facility may use an accounting period other than a calendar  
1 16 month but only after receiving approval from the commissioner.

1 17 ~~Failure to file the return or pay the fee due is subject to the penalties in Minnesota~~  
1 18 ~~Statutes, sections 290.46, 290.47, and 290.53.~~ The operator shall maintain original or  
1 19 electronic records sufficient to document and verify the information required on the returns.  
1 20 All records must be maintained for four years.

1 21 Records required to be maintained include bills, receipts, invoices, cash register tapes,  
1 22 other documents or original entry supporting the entries in the books of account, and all  
1 23 schedules and working papers used in preparation of the tax report.

1 24 ~~Original records are required unless prior approval has been obtained from the~~  
1 25 ~~commissioner to use microfilm.~~ Approval will be given after all aspects of the microfilming

2 1 ~~process have been inspected by the commissioner. Electronic data processing records must~~  
2 2 ~~provide a method of producing visible and legible records from the machine. Machine~~  
2 3 ~~sensible records are to be maintained in the same manner as printed records and are to verify~~  
2 4 ~~the taxpayers' liabilities. In addition, all electronic data processing accounting systems must~~  
2 5 ~~provide:~~

2 6 ~~A. a general ledger with source references;~~

2 7 ~~B. an identifiable audit trail;~~

2 8 ~~C. the capability of tracing any transaction back to the original source or forward~~  
2 9 ~~to a final total;~~

2 10 ~~D. adequate record retention facilities for the storage of all supporting documents;~~

2 11 ~~E. a general description of the electronic data processing system to include~~  
2 12 ~~programming technique, codes, glossary, abbreviations used, standard operating procedures,~~  
2 13 ~~control procedures, change log, and operator instructions.~~

2 14 *[For text of subp 2, see M.R.]*

2 15 **8121.0500 EXEMPTIONS.**

2 16 Subpart 1. **Energy and resource recovery and recycling facilities.** Facilities seeking  
2 17 exemption under Minnesota Statutes, section 473.843, subdivision 1, paragraph (c), must  
2 18 apply to the commissioner before solid waste is taken to a mixed municipal solid waste  
2 19 disposal facility.

2 20 In order for an energy and resource recovery facility or recycling facility to qualify for  
2 21 this exemption, the energy and resource recovery facility shall make application to the  
2 22 commissioner, providing the commissioner with records showing volume of waste received,  
2 23 amount of recycled product, and the amount of disposal solid waste residue.

3 1           When the commissioner has approved the exemption of an ~~energy and resource recovery~~  
3 2 a facility in consultation with the Pollution Control Agency, the ~~energy and resource recovery~~  
3 3 facility ~~shall~~ must present to the operator of a mixed municipal solid waste disposal facility  
3 4 a statement of exemption requesting ~~the 50 percent reduction~~. The statement must be on a  
3 5 form designed by the commissioner.

3 6           The statement of exemption must be signed and dated by the operator and attached to  
3 7 the report upon which the exemption is taken. The exemption must be claimed on the report  
3 8 for the month that it is allowed to the ~~energy and resource recovery~~ facility.

3 9   *[For text of subps 2 and 3, see M.R.]*

# Office of the Revisor of Statutes

## Administrative Rules



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

**AGENCY:** Department of Revenue

**REVISOR ID:** R-4539

**MINNESOTA RULES:** Chapter 8121

The attached rules are approved as to form

A handwritten signature in blue ink, appearing to read "EAP", positioned above a horizontal line.

Evan A. Powell  
Senior Assistant Revisor