

FIRST REGULAR SESSION
[TRULY AGREED TO AND FINALLY PASSED]

SENATE BILL NO. 353

90TH GENERAL ASSEMBLY

1999

S1608.01T

AN ACT

To repeal sections 260.475 and 260.479, RSMo 1994, relating to fees on hazardous waste, and to enact in lieu thereof two new sections relating to the same subject.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Sections 260.475 and 260.479, RSMo 1994, are repealed and two new sections enacted in lieu thereof, to be known as sections 260.475 and 260.479, to read as follows:

260.475. 1. Every hazardous waste generator shall pay, in addition to the fees imposed in section 260.380, a fee of twenty-five dollars per ton annually on all hazardous waste which is discharged, deposited, dumped or placed into or on the soil as a final action, and two dollars per ton on all other hazardous waste transported off site. No fee shall be imposed upon any hazardous waste generator who registers less than ten tons of hazardous waste annually pursuant to section 260.380, or upon:

(1) Hazardous waste which must be disposed of as provided by a remedial plan for an abandoned or uncontrolled hazardous waste site;

(2) Fly ash waste, bottom ash waste, slag waste and flue gas emission control waste generated primarily from the combustion of coal or other fossil fuels;

(3) Solid waste from the extraction, beneficiation and processing of ores and minerals, including phosphate rock and overburden from the mining of uranium ore and smelter slag waste from the processing of materials into reclaimed metals;

(4) Cement kiln dust waste;

(5) Waste oil; or

(6) Hazardous waste that is:

EXPLANATION--Matter enclosed in bold-faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.

- (a) Reclaimed or reused for energy and materials;
- (b) Transformed into new products which are not wastes;
- (c) Destroyed or treated to render the hazardous waste nonhazardous; or
- (d) Waste discharged to a publicly owned treatment works.

2. The fees imposed in this section shall be reported and paid to the department on an annual basis not later than the first of January. The payment shall be accompanied by a return in such form as the department may prescribe.

3. All moneys collected or received by the department under this section shall be transmitted to the department of revenue for deposit in the state treasury to the credit of the hazardous waste remedial fund created in section 260.480. Following each annual reporting date, the state treasurer shall certify the amount deposited in the fund to the commission.

4. If any generator or transporter fails or refuses to pay the fees imposed by this section, or fails or refuses to furnish any information reasonably requested by the department relating to such fees, there shall be imposed, in addition to the fee determined to be owed, a penalty of fifteen percent of the fee, which shall be deposited in the hazardous waste remedial fund.

5. If the fees or any portion of the fees imposed by this section are not paid by the date prescribed for such payment, there shall be imposed interest upon the unpaid amount at the rate of ten percent per annum from the date prescribed for its payment until payment is actually made, which shall be deposited in the hazardous waste remedial fund.

6. The state treasurer is authorized to deposit all of the moneys in the hazardous waste remedial fund in any of the qualified depositories of the state. All such deposits shall be secured in such a manner and shall be made upon such terms and conditions as are now or may hereafter be provided for by law relative to state deposits. Interest received on such deposits shall be credited to the hazardous waste remedial fund.

7. No fee shall be collected under this section after January 1, [2000] **2004**.

260.479. 1. The hazardous waste management commission shall establish, by rule, five categories of hazardous waste based on the tonnage produced annually by individual generators and each category shall be further divided into subdivisions based upon the management method. Subdivision A shall include waste which is placed in a hazardous waste disposal facility or which is stored for a period of more than one hundred eighty days; provided, however, for the purposes of this section, the commission may identify hazardous waste which shall be taxed under subdivision A when stored for longer than ninety days as well as waste which may be stored for up to one year and taxed as provided in subdivision B below. Subdivision B shall include all other hazardous waste produced. Category 1 shall contain the range of greatest production and category 5 the range of least production with categories 2, 3 and 4 containing those ranges of waste production in between 1 and 5. The commission shall review the categories and establish such categories that will, as near as practical, generate approximately one and one-half million dollars

annually. The director shall annually request that an amount be appropriated from general revenue or federal funds which is at least equal to one-third the amount levied against hazardous waste generators pursuant to this section.

2. Based on the categories established pursuant to this section, each hazardous waste generator registered with the department of natural resources, except the state and any political subdivision thereof, shall pay a fee based on the volume of waste produced in each of the five categories and managed under subdivisions A and B as follows:

Category	Subdivision A	Subdivision B
1	\$50,000	\$25,000
2	\$30,000	\$15,000
3	\$20,000	\$10,000
4	\$10,000	\$ 5,000
5	\$1,000	\$ 500

No company shall pay more than fifty thousand dollars annually under the provisions of this section.

3. No tax shall be imposed under this section upon hazardous waste generators whose waste consists solely of waste oil or facilities licensed under chapter 197, RSMo. The commission may exempt intermittent generators or generators of very small volumes of hazardous waste from payment of fees required under this section, provided those generators comply with all other applicable provisions of sections 260.360 to 260.430.

4. Any hazardous waste generator registered with the department which discharges waste to a publicly owned treatment works having an approved pretreatment program as required by chapter 204, RSMo, shall not pay any fee required in sections 260.350 to 260.550 on such waste discharged which is in compliance with pretreatment requirements. The hazardous waste management commission may exempt such generators from the provisions of sections 260.350 to 260.430 if such exemption will not be in violation of the federal Resource Conservation and Recovery Act.

5. No fee shall be imposed under this section upon any hazardous waste fuel which is produced from hazardous waste by processing, blending or other treatment and which fuel is generated after June 30, 1987, or upon any hazardous waste which must be disposed of as provided by a remedial plan for an abandoned or uncontrolled hazardous waste site, or upon smelter slag waste from the processing of materials into reclaimed metals.

6. The department may establish by rule and regulation categories of waste based upon waste characteristics pursuant to subsection 2 of section 260.370. When the commission adopts hazardous waste categories, it shall establish and annually revise a fee schedule based upon waste characteristics. Each generator shall annually pay a fee, in lieu of the fee required in subsection 2 of this section, based upon the volume of waste produced annually within each hazard category.

7. All fees within this section shall be based on hazardous waste produced within the preceding state fiscal year beginning with July first of the year this section goes into effect and payable at the end of the calendar year on December thirty-first and annually thereafter in the same manner.

8. The department shall promptly transmit funds collected under this section to the director of revenue for deposit in the hazardous waste remedial fund.

9. This section shall become effective on January 1, 1987, or at such time that annual receipts to the hazardous waste remedial fund as established in section 260.480 are less than one million five hundred thousand dollars, whichever first occurs. The provisions of subsection 4 of section 260.478, notwithstanding, no tax based on the number of employees employed by a hazardous waste generator shall be collected after January 1, 1987. No tax or fee shall be levied pursuant to this section after January 1, [2000] **2004**.

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Bill

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