

115TH CONGRESS
2D SESSION

S. 2371

To amend the Internal Revenue Code of 1986 to modify the definition of municipal solid waste.

IN THE SENATE OF THE UNITED STATES

FEBRUARY 5, 2018

Ms. STABENOW (for herself, Mr. BOOZMAN, Mr. CARPER, Ms. BALDWIN, and Mr. ISAKSON) introduced the following bill; which was read twice and referred to the Committee on Finance

A BILL

To amend the Internal Revenue Code of 1986 to modify the definition of municipal solid waste.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. MODIFICATION TO DEFINITION OF MUNICIPAL**
4 **SOLID WASTE.**

5 (a) IN GENERAL.—Paragraph (6) of section 45(c) of
6 the Internal Revenue Code of 1986 is amended to read
7 as follows:

8 “(6) MUNICIPAL SOLID WASTE.—

9 “(A) IN GENERAL.—The term ‘municipal
10 solid waste’ has the meaning given the term

1 ‘solid waste’ under section 1004(27) of the
2 Solid Waste Disposal Act (42 U.S.C.
3 6903(27)), except that such term does not in-
4 clude—

5 “(i) paper which is commonly recycled
6 and which has been segregated from other
7 solid waste (as so defined), or

8 “(ii) solid waste (as so defined) which
9 is collected as part of a system which com-
10 mingles commonly recycled paper with
11 other solid waste which is not commonly
12 recycled at any point from the time of col-
13 lection through any materials recovery.

14 “(B) SPECIAL RULE WITH RESPECT TO IN-
15 CIDENTAL AND RESIDUAL WASTE.—Subpara-
16 graph (A)(ii) shall not apply to—

17 “(i) solid waste (as so defined) which
18 only contains an incidental amount of com-
19 monly recycled paper, and

20 “(ii) solid waste (as so defined) which
21 is residual waste generated at a materials
22 recovery facility that receives and processes
23 only paper and other recyclable materials
24 containing no more than an incidental
25 amount of non-recyclable solid waste.

1 “(C) NO EFFECT ON EXISTING PROC-
2 ESSES.—Nothing in subparagraph (A) shall be
3 interpreted to require a State or a political sub-
4 division of a State, directly or indirectly, to
5 change the systems, processes, or equipment it
6 uses to collect, treat, dispose, or otherwise use
7 municipal solid waste, within the meaning of
8 the Solid Waste Disposal Act (42 U.S.C. 6903
9 et seq.), nor require a change to the regulations
10 that implement subtitle D of such Act (42
11 U.S.C. 6901 et seq.).”.

12 (b) RULES WITH RESPECT TO ELECTRICITY PRO-
13 DUCED FROM SOLID WASTE.—Subsection (e) of section
14 45 of the Internal Revenue Code of 1986 is amended by
15 adding at the end the following new paragraph:

16 “(12) SOURCE OF MUNICIPAL SOLID WASTE
17 FEEDSTOCK.—In the case of a qualified facility that
18 produces electricity both from municipal solid waste
19 and other solid waste that is not a qualified energy
20 resource—

21 “(A) such facility shall be considered a
22 qualified facility if it otherwise meets the re-
23 quirements of subsection (d), and

1 “(B) subsection (a) shall only apply to that
2 portion of the electricity produced from munic-
3 ipal solid waste.”.

4 (c) EFFECTIVE DATE.—The amendments made by
5 this section shall apply to taxable years beginning after
6 the date of the enactment of this Act.

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