

1 H.679

2 Introduced by Representative Botzow of Pownal

3 Referred to Committee on

4 Date:

5 Subject: Taxation; conservation and development; solid waste franchise tax

6 Statement of purpose of bill as introduced: This bill proposes to provide that  
7 the solid waste franchise tax shall not be imposed on waste collected outside  
8 the State, shipped into the State for processing, and then shipped out of State  
9 for final disposition.

10 An act relating to application of the solid waste franchise tax

11 It is hereby enacted by the General Assembly of the State of Vermont:

12 Sec. 1. 32 V.S.A. § 5952 is amended to read:

13 § 5952. IMPOSITION OF TAX

14 (a)(1) A tax is imposed for each calendar quarter or part thereof upon the  
15 franchise or privilege of doing business of every person required by 10 V.S.A.  
16 chapter 159 to obtain certification for a facility. The tax shall be imposed in  
17 the amount of \$6.00 per ton of waste delivered for disposal or incineration at  
18 the facility, regardless of the amount charged by the operator to recoup its  
19 expenses of operation, including the expense of this tax.



1       (e) The tax imposed under subsection (a) of this section shall not be  
2       collected for waste collected outside the State, shipped into the State for  
3       processing, and then shipped out of State for final disposition, provided that  
4       the waste collected out of State shall be calculated as part of the annual per ton  
5       certification fee under 3 V.S.A. § 2822(j).

6       Sec. 2. EFFECTIVE DATE

7       This act shall take effect on passage.