

SECOND REGULAR SESSION

HOUSE BILL NO. 973

92ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COOPER (120).

Read 1st time January 8, 2004, and copies ordered printed.

STEPHEN S. DAVIS, Chief Clerk

3301L.011

AN ACT

To repeal sections 260.273, 260.475, and 260.479, RSMo, and to enact in lieu thereof three new sections relating to environmental fees, with an emergency clause for a certain section.

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

Section A. Sections 260.273, 260.475, and 260.479, RSMo, are repealed and three new
2 sections enacted in lieu thereof, to be known as sections 260.273, 260.475, and 260.479, to read
3 as follows:

260.273. 1. Any person purchasing a new tire may present to the seller the used tire or
2 remains of such used tire for which the new tire purchased is to replace.

3 2. A fee for each new tire sold at retail shall be imposed on any person engaging in the
4 business of making retail sales of new tires within this state. The fee shall be charged by the
5 retailer to the person who purchases a tire for use and not for resale. Such fee shall be imposed
6 at the rate of fifty cents for each new tire sold. Such fee shall be added to the total cost to the
7 purchaser at retail after all applicable sales taxes on the tires have been computed. The fee
8 imposed, less six percent of fees collected, which shall be retained by the tire retailer as
9 collection costs, shall be paid to the department of revenue in the form and manner required by
10 the department of revenue and shall include the total number of new tires sold during the
11 preceding month. The department of revenue shall promulgate rules and regulations necessary
12 to administer the fee collection and enforcement. The terms "sold at retail" and "retail sales" do
13 not include the sale of new tires to a person solely for the purpose of resale, if the subsequent
14 retail sale in this state is to the ultimate consumer and is subject to the fee.

15 3. The department of revenue shall administer, collect and enforce the fee authorized

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law. Matter in boldface type in the above law is proposed language.

16 pursuant to this section pursuant to the same procedures used in the administration, collection
17 and enforcement of the general state sales and use tax imposed pursuant to chapter 144, RSMo,
18 except as provided in this section. The proceeds of the new tire fee, less four percent of the
19 proceeds, which shall be retained by the department of revenue as collection costs, shall be
20 transferred by the department of revenue into an appropriate subaccount of the solid waste
21 management fund, created pursuant to section 260.330.

22 4. Up to five percent of the revenue available may be allocated, upon appropriation, to
23 the department of natural resources to be used cooperatively with the department of elementary
24 and secondary education for the purposes of developing educational programs and curriculum
25 pursuant to section 260.342.

26 5. Up to twenty-five percent of the moneys received pursuant to this section may, upon
27 appropriation, be used to administer the programs imposed by this section. Up to five percent
28 of the moneys received under this section may, upon appropriation, be used for the grants
29 authorized in subdivision (2) of subsection 6 of this section and authorized in section 260.274.
30 All remaining moneys shall be allocated, upon appropriation, for the projects authorized in
31 section 260.276.

32 6. The department shall promulgate, by rule, a statewide plan for the use of moneys
33 received pursuant to this section to accomplish the following:

34 (1) Removal of waste tires from illegal tire dumps;

35 (2) Providing grants to persons that will use products derived from waste tires, or used
36 waste tires as a fuel or fuel supplement; and

37 (3) Resource recovery activities conducted by the department pursuant to section
38 260.276.

39 7. The fee imposed in subsection 2 of this section shall terminate January 1, [2004] **2009**.

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

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

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

11 (3) Solid waste from the extraction, beneficiation and processing of ores and minerals,
12 including phosphate rock and overburden from the mining of uranium ore and smelter slag waste

13 from the processing of materials into reclaimed metals;

14 (4) Cement kiln dust waste;

15 (5) Waste oil; or

16 (6) Hazardous waste that is:

17 (a) Reclaimed or reused for energy and materials;

18 (b) Transformed into new products which are not wastes;

19 (c) Destroyed or treated to render the hazardous waste nonhazardous; or

20 (d) Waste discharged to a publicly owned treatment works.

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

24 3. Sixty percent of all moneys collected or received by the department pursuant to this
25 section shall be transmitted to the department of revenue for deposit in the state treasury to the
26 credit of the hazardous waste remedial fund created in section 260.480. Forty percent of all
27 moneys collected or received by the department pursuant to this section shall be transmitted to
28 the department of revenue for deposit in the state treasury to the credit of the hazardous waste
29 fund created pursuant to section 260.391. Following each annual reporting date, the state
30 treasurer shall certify the amount deposited in the fund to the commission.

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

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

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

46 7. No fee shall be collected pursuant to this section after January 1, [2005] **2010**.

260.479. 1. The hazardous waste management commission shall establish, by rule, two
2 subdivisions of hazardous waste based upon the management method. Subdivision A shall

3 include waste which is placed in a hazardous waste disposal facility or which is stored for a
4 period of more than one hundred eighty days; provided, however, for the purposes of this section,
5 the commission may identify hazardous waste which shall be taxed pursuant to subdivision A
6 when stored for longer than ninety days as well as waste which may be stored for up to one year
7 and taxed as provided in subdivision B below. Subdivision B shall include all other hazardous
8 waste produced. The director shall annually request that a minimum of one million dollars be
9 appropriated from general revenue funds for deposit in the hazardous waste remedial fund
10 created pursuant to section 260.480.

11 2. Except as provided in this subsection and subsection 5 of this section, each hazardous
12 waste generator registered with the department of natural resources, except the state and any
13 political subdivision thereof, shall pay a fee based on the volume of waste produced in each of
14 the subdivisions A and B as follows:

15 (1) For subdivision A waste, the fee shall be equal to 0.90785 times the amount of waste
16 in short tons times the following sum: twenty-one dollars and eighty cents plus the product of
17 7.9890 cents times the amount of waste in short tons, except that the fee for subdivision A waste
18 shall not exceed eighty thousand dollars; and

19 (2) For subdivision B waste, the fee shall be equal to 0.90785 times the amount of waste
20 in short tons times the following sum: ten dollars and ninety cents plus the product of 3.9945
21 cents times the amount of waste in short tons, except that the fee for subdivision B waste shall
22 not exceed forty thousand dollars.

23

24 No company shall pay more than eighty thousand dollars annually pursuant to this subsection;
25 provided that all fee amounts established pursuant to this subsection may be adjusted annually
26 by the commission by an amount not to exceed two and fifty-five hundredths percent. No
27 individual generator subject to a fee pursuant to this section shall pay less than fifty dollars
28 annually.

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

34 4. Any hazardous waste generator registered with the department which discharges waste
35 to a publicly owned treatment works having an approved pretreatment program as required by
36 chapter 204, RSMo, shall not pay any fee required in sections 260.350 to 260.550 on such waste
37 discharged which is in compliance with pretreatment requirements. The hazardous waste
38 management commission may exempt such generators from the provisions of sections 260.350

39 to 260.430 if such exemption will not be in violation of the federal Resource Conservation and
40 Recovery Act.

41 5. No fee shall be imposed pursuant to this section upon any hazardous waste which
42 must be disposed of as provided by a remedial plan for an abandoned or uncontrolled hazardous
43 waste site, or upon smelter slag waste from the processing of materials into reclaimed metals.
44 Fees on hazardous waste fuel produced from hazardous waste by processing, blending or other
45 off-site treatment shall be assessed and collected only at the facility where such hazardous waste
46 fuel is utilized as a substitute for other fuel. No facility using hazardous waste fuel shall pay
47 more than eighty thousand dollars annually pursuant to this subsection for the first fiscal year
48 fees are assessed pursuant to this section, and such maximum amount may be adjusted annually
49 thereafter by the commission by an amount not to exceed two and fifty-five hundredths percent.
50 This subsection shall not be construed to apply to hazardous waste used directly as a fuel that has
51 not been processed, blended, or otherwise treated off site. Such waste shall be subject to the fees
52 established in subsection 2 of this section.

53 6. The department may establish by rule and regulation categories of waste based upon
54 waste characteristics pursuant to subsection 2 of section 260.370. When the commission adopts
55 hazardous waste categories, it shall establish and annually revise a fee schedule based upon waste
56 characteristics. Each generator shall annually pay a fee, in lieu of the fee required in subsection
57 2 of this section, based upon the volume of waste produced annually within each hazard
58 category.

59 7. All fees within this section shall be based on hazardous waste produced within the
60 preceding state fiscal year beginning with July first of the year this section goes into effect and
61 payable at the end of the calendar year on December thirty-first and annually thereafter in the
62 same manner; provided that no liability for fees shall be accrued pursuant to subsection 5 of this
63 section for any waste used as a fuel prior to August 28, 2000.

64 8. The department shall promptly transmit sixty percent of all funds collected pursuant
65 to this section to the director of revenue for deposit in the hazardous waste remedial fund created
66 pursuant to section 260.480. The department shall promptly transmit forty percent of all funds
67 collected pursuant to this section to the director of revenue for deposit in the hazardous waste
68 fund created pursuant to section 260.391.

69 9. Notwithstanding any other provision of law to the contrary, no tax based on the
70 number of employees employed by a hazardous waste generator shall be collected. No tax or fee
71 shall be levied pursuant to this section after January 1, [2005] **2010**.

Section B. Because immediate action is necessary to continue funding the waste tire fee
2 program, the repeal and reenactment of section 260.273 of section A of this act is deemed
3 necessary for the immediate preservation of the public health, welfare, peace, and safety, and is

4 hereby declared to be an emergency act within the meaning of the constitution, and the repeal
5 and reenactment of section 260.273 of section A of this act shall be in full force and effect upon
6 its passage and approval.