

Amendment No.

CHAMBER ACTION

Senate

House

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Representative Brandenburg offered the following:

**Amendment (with title amendment)**

Remove lines 446-491 and insert:

403.7062 Solid waste disposal tax.--

(1) For the privilege of engaging in business, a tax for each ton of solid waste disposed of at a permitted solid waste management facility in the state is imposed on the owner of such a facility. The tax shall be imposed at the rate of \$1.25 for each ton of solid waste received at the facility.

(2) As used in this section, the term:

(a) "Owner" means any special district or private, governmental, or other entity authorized to own or operate a solid waste management facility.

(b) "Permitted solid waste management facility" means a Class I or Class III landfill, a construction and demolition

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17 debris disposal facility, or a land clearing debris disposal  
18 facility.

19 (c) "Proceeds of the tax" means all funds collected and  
20 received by the Department of Revenue pursuant to this section,  
21 including interest and penalties on delinquent taxes.

22 (3) The tax imposed by this section must be paid to the  
23 Department of Revenue by electronic funds transfer on or before  
24 the 20th day of the month following the month in which the solid  
25 waste is received at the facility. The payment of the tax must  
26 be accompanied by a form prescribed by the Department of Revenue  
27 and initiated by the owner of the facility through electronic  
28 data interchange.

29 (4) The proceeds of the solid waste disposal tax, less  
30 administrative costs, shall be paid into the State Treasury to  
31 the credit of the General Revenue Fund. Administrative costs may  
32 not exceed 3 percent of the total revenues collected pursuant to  
33 this section and may include only those costs reasonably  
34 attributable to the tax.

35 (5) (a) The Department of Revenue shall administer,  
36 collect, and enforce the tax authorized under this section  
37 pursuant to the procedures for administration, collection, and  
38 enforcement of the general state sales tax imposed under chapter  
39 212, except as provided in this section. The provisions of this  
40 section regarding the authority of the Department of Revenue to  
41 audit and make assessments, the keeping of books and records,  
42 and the interest and penalties imposed on delinquent taxes  
43 apply. The tax may not be included in computing estimated taxes  
44 under s. 212.11, and the dealer's credit for collecting taxes or

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45 fees provided for in s. 212.12 does not apply to the tax imposed  
46 by this section.

47 (b) The Department of Revenue is authorized to adopt rules  
48 and prescribe and publish such forms as are necessary to  
49 administer this section and establish audit procedures and  
50 assess delinquent taxes.

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**T I T L E   A M E N D M E N T**

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Remove lines 24-25 and insert:

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solid waste disposal tax; providing requirements for imposition

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and collection of the tax; providing for