

**455B.455 Surcharge imposed.**

A land burial surcharge tax of two percent is imposed on the fee for land burial of a hazardous waste. The owner of the land burial facility shall remit the tax collected to the director of revenue after consultation with the director according to rules that the director shall adopt. The director shall forward a copy of the site license to the director of revenue which shall be the appropriate license for the collection of the land burial surcharge tax and shall be subject to suspension or revocation if the site license holder fails to collect or remit the tax collected under this section. The provisions of section 422.25, subsection 4, sections 422.30, 422.67, and 422.68, section 422.69, subsection 1, sections 422.70 through 422.75, section 423.14, subsection 1, and sections 423.23, 423.24, 423.25, 423.31, 423.33, 423.35, 423.37 through 423.42, and 423.47, consistent with the provisions of this part 6 of division IV, shall apply with respect to the taxes authorized under this part, in the same manner and with the same effect as if the land burial surcharge tax were sales taxes within the meaning of those statutes. Notwithstanding the provisions of this section, the director shall provide for only quarterly filing of returns as prescribed in section 423.31. Taxes collected by the director of revenue under this section shall be deposited in the general fund of the state.

[81 Acts, ch 152, §15]

86 Acts, ch 1245, §1899; 2003 Acts, ch 145, §286; 2003 Acts, 1st Ex, ch 2, §197, 205; 2008 Acts, ch 1032, §58