

567—101.14(455B,455D) Fees for disposal of solid waste at sanitary landfills.**101.14(1) Authority, purpose and applicability.**

a. Authority. Pursuant to Iowa Code section 455B.310, the department has authority to collect fees for the disposal of solid waste at sanitary landfills. All tonnage fees received by the department under this rule shall be deposited in the solid waste account of the groundwater protection fund created under Iowa Code section 455E.11(1).

b. Purpose. The purpose of this rule is to provide an orderly and efficient process for the assessment and collection of fees for the disposal of solid waste at a sanitary landfill. This rule clarifies the applicability of the fees and sets forth a fee schedule, means of filing, and record-keeping requirements.

c. Applicability. Except as provided in subrule 101.14(2), operators of all sanitary landfills located within Iowa and subject to the permitting requirements of the department shall pay a fee for each ton of solid waste disposed of in the landfill.

101.14(2) Exclusion. Fees do not apply to wastes which will not be buried at a sanitary landfill if such material is salvaged or recycled in accordance with the provisions of the landfill permit.

101.14(3) Fee schedule.

a. The base tonnage fee is \$4.25 per ton of solid waste.

b. The statewide goal progress average is 36 percent, as determined by the department on July 1, 1999.

c. If at any time the department notifies a planning agency or municipal solid waste sanitary disposal project(s) in writing that the planning area has failed to meet the 25 percent goal, all municipal solid waste sanitary disposal projects within that planning area that are required to remit state tonnage fees shall collect an additional 50 cents per ton, in addition to the base tonnage fee starting with the next scheduled fee payment. All municipal solid waste sanitary disposal projects within the planning area that are required to remit state tonnage fees shall remit to the department \$3.30 per ton for the tonnage fees collected, and the sanitary landfill operator(s) shall retain the remaining \$1.45 per ton. Of the tonnage fee retained by the sanitary landfill operator(s), 95 cents per ton is to be used for comprehensive plan implementation and 50 cents per ton is to be used for environmental protection activities and for comprehensive planning. Environmental protection activities include the development of a closure or postclosure plan, the development of a plan for the control and treatment of leachate including the preparation of facility plans and detailed plans and specifications, the preparation of a financial plan, or other environmental protection activities. Moneys due to the department under this paragraph shall be remitted until such time as evidence of attainment of the 25 percent goal by the planning area is documented and approved in writing by the department.

d. If at any time the department notifies a planning agency and municipal solid waste sanitary disposal project(s) in writing that the planning area has met or exceeded the 25 percent goal, all municipal solid waste sanitary disposal projects within that planning area that are required to remit state tonnage fees shall reduce by 60 cents per ton the total amount of the base tonnage fee collected, starting with the next scheduled fee payment.

(1) If the planning area meets the 25 percent goal but is under the statewide average described in paragraph 101.14(3)“b,” all municipal solid waste sanitary disposal projects within that planning area that are required to remit state tonnage fees shall remit to the department \$2.20 per ton for the tonnage fees collected, and the sanitary landfill operator(s) shall retain the remaining \$1.45 per ton. Of the tonnage fee retained by the sanitary landfill operator(s), 95 cents per ton is to be used for comprehensive plan implementation and 50 cents per ton is to be used for environmental protection activities and for comprehensive planning. Environmental protection activities include the development of a closure or postclosure plan, the development of a plan for the control and treatment of leachate including the preparation of facility plans and detailed plans and specifications, the preparation of a financial plan, or other environmental protection activities. Moneys due to the department under this paragraph shall be remitted until such time as evidence of a change in the planning area’s progress toward meeting the state’s waste volume reduction and recycling goals is documented and approved in writing by the department.

(2) If the planning area meets the 25 percent goal and exceeds the statewide average described in paragraph 101.14(3)“b,” all municipal solid waste sanitary disposal projects within that planning area that

are required to remit state tonnage fees shall remit to the department \$2.10 per ton for the tonnage fees collected, and the sanitary landfill operator(s) shall retain the remaining \$1.55 per ton. Of the tonnage fee retained by the sanitary landfill operator(s), \$1.05 per ton is to be used for comprehensive plan implementation and 50 cents per ton is to be used for environmental protection activities and for comprehensive planning. Environmental protection activities include the development of a closure or postclosure plan, the development of a plan for the control and treatment of leachate including the preparation of facility plans and detailed plans and specifications, the preparation of a financial plan, or other environmental protection activities. Moneys due to the department under this paragraph shall be remitted until such time as evidence of a change in the planning area's progress toward meeting the state's waste volume reduction and recycling goals is documented and approved in writing by the department.

e. If at any time the department notifies a planning agency or municipal solid waste sanitary disposal project(s) in writing that the planning area has met or exceeded the 50 percent goal, all municipal solid waste sanitary disposal projects within that planning area that are required to remit state tonnage fees shall reduce by \$1.00 per ton the total amount of the base tonnage fee collected, starting with the next scheduled fee payment. All municipal solid waste sanitary disposal projects within the planning area that are required to remit state tonnage fees shall remit to the department \$1.95 per ton for the tonnage fees collected, and the sanitary landfill operator(s) shall retain the remaining \$1.30 per ton. Of the tonnage fee retained by the sanitary landfill operator(s), 80 cents per ton is to be used for comprehensive plan implementation and 50 cents per ton is to be used for environmental protection activities and for comprehensive planning. Environmental protection activities include the development of a closure or postclosure plan, the development of a plan for the control and treatment of leachate including the preparation of facility plans and detailed plans and specifications, the preparation of a financial plan, or other environmental protection activities. Moneys due to the department under this paragraph shall be remitted until such time as evidence of a change in the planning area's progress toward meeting the state's waste volume reduction and recycling goals is documented and approved in writing by the department.

Table 1 sets forth the solid waste tonnage fee schedule.

Table 1	
Planning areas with less than 25% diversion level:	
Collect	\$4.75 per ton
Remit	\$3.30 per ton to the department
Retain	\$1.45 per ton (\$0.95 per ton for implementing planning, \$0.50 per ton for environmental protection, comprehensive plan development and implementation)
Planning areas over 25% diversion, under the state average, and under 50%:	
Collect	\$3.65 per ton
Remit	\$2.20 per ton to the department
Retain	\$1.45 per ton (\$0.95 per ton for implementing planning, \$0.50 per ton for environmental protection, comprehensive plan development and implementation)
Planning areas over 25% diversion, over the state average, and under 50%:	
Collect	\$3.65 per ton
Remit	\$2.10 per ton to the department
Retain	\$1.55 per ton (\$1.05 per ton for implementing planning, \$0.50 per ton for environmental protection, comprehensive plan development and implementation)
Planning areas over 50% diversion:	
Collect	\$3.25 per ton
Remit	\$1.95 per ton to the department
Retain	\$1.30 per ton (\$0.80 per ton for implementing planning, \$0.50 per ton for environmental protection, comprehensive plan development and implementation)

f. Retained tonnage fees collected pursuant to this subrule shall be approved by the department and used for implementation of programs and services designed to satisfy the requirements of this chapter.

g. For purposes of calculating tonnage fees, sanitary landfills shall utilize scales and shall base the fee assessment on the net scale weight of solid wastes disposed of at the landfill during the reporting period.

h. If special conditions existing at a sanitary landfill make it impractical to use the landfill's scales to determine waste tonnages, the landfill may propose, for department review and approval, an alternate method for determining the weight of disposed solid waste.

101.14(4) *Form, manner, time and place of filing.*

a. Form. Any person to whom or entity to which this rule applies shall file a completed DNR Form 542-3276, Quarterly Solid Waste Fee Schedule and Retained Fees Report.

b. Manner, time and place. Fees are to be paid on a quarterly basis. Sanitary landfills serving more than one planning area, as expressed in rule 101.12(455B,455D), shall submit separate Quarterly Solid Waste Fee Schedule and Retained Fees Reports for each planning area. The fees and report on retained fees will be due January 1, April 1, July 1, and October 1 for the quarters ending September 30, December 31, March 31, and June 30, respectively. The completed form shall be submitted with the appropriate fees to Accounting, Department of Natural Resources, Wallace State Office Building, 502 East 9th Street, Des Moines, Iowa 50319.

101.14(5) *Reporting and record keeping.*

a. Operating records. Those sanitary landfill operators who are subject to the fee assessment requirements of this rule shall maintain adequate records to determine and document the weight of solid waste received at and disposed of in the sanitary landfill during the calendar year. Planning areas entering into an agreement pursuant to Iowa Code Supplement section 455B.306(2) shall submit documentation to the department and a planning area receiving the solid waste under such an agreement shall, in addition, submit evidence to the department demonstrating that required retained fees were returned in a timely manner to other planning area(s) under the agreement.

b. Retention of records. All records used in determining the solid waste fee assessment must be kept for a period of at least three years from the end of the calendar year which the records represent.

c. Availability of records. All records required under this rule must be furnished upon request and be made available at all reasonable times for inspection to any officer, employee, or representative of the department who is duly designated by the director.

101.14(6) *Failure to pay fees.* If it is found that a person or entity has failed to pay the fees assessed by this rule, the director shall enforce the collection of the delinquent fees. A person or entity required to pay fees as required by Iowa Code section 455B.310 that fails or refuses to pay the fees by the due date shall be assessed a penalty of 2 percent of the quarterly fee due, to be assessed on January 2, April 2, July 2, and October 2, and on a monthly basis on the first day of each month thereafter, until paid. A person or entity required to retain fees as required by Iowa Code section 455B.310 that fails or refuses to report the use of the retained fees by the due date shall be assessed a penalty of 2 percent of the retained fees due to the department, with said penalty to be assessed on January 2, April 2, July 2, and October 2, and on a monthly basis on the first day of each month thereafter, until paid. All penalties shall be paid in addition to the fees due.

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