

# COMMITTEE REPORT

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## MR. PRESIDENT:

The Senate Committee on Finance, to which was referred Senate Bill No. 191, has had the same under consideration and begs leave to report the same back to the Senate with the recommendation that said bill be AMENDED as follows:

- 1           Page 1, between lines 13 and 14, begin a new line block indented
- 2           and insert:
- 3           **"(6) Any other fund or portion of a fund used to establish**
- 4           **financial responsibility for the costs of closure and**
- 5           **postclosure monitoring and maintenance of a solid waste**
- 6           **landfill or transfer station as required by IC 13-22-9."**
- 7           Page 1, line 14, delete "At the end" and insert "**Before February**
- 8           **1"**.
- 9           Page 1, line 16, after "chapter" insert "**as of December 31 of the**
- 10          **preceding year"**.
- 11          Page 1, after line 17, begin a new line block indented and insert:
- 12          **"(2) If the sum determined under subdivision (1) exceeds**
- 13          **twenty-five percent (25%) of the district's total annual**
- 14          **expenditures for the preceding calendar year, transfer an**
- 15          **amount equal to that excess from the funds described in**
- 16          **subdivision (1) to a special fund to be known as the district's**
- 17          **operating expenditure excess fund. However, if the amount**
- 18          **that would be transferred in the operating expenditure**

1           **excess fund for a particular calendar year is less than fifty**  
2           **thousand dollars (\$50,000), no money shall be transferred to**  
3           **the fund for that year.**

4           **(3) Determine:**

5                   **(A) the amount of money in the operating expenditure**  
6                   **excess fund that is attributable to property taxes paid to**  
7                   **the district;**

8                   **(B) the amount of money in the operating expenditure**  
9                   **excess fund that is attributable to final disposal fees**  
10                   **collected by the district under IC 13-21-13; and**

11                   **(C) the amount of money in the operating expenditure**  
12                   **excess fund that is attributable to solid waste**  
13                   **management fees collected under IC 13-21-14.**

14           **(c) A district may invest money in the district's operating**  
15           **expenditure excess fund in the same manner in which money in the**  
16           **district's other funds may be invested. However, any income**  
17           **derived from the investment of the money shall be deposited in the**  
18           **operating expenditure excess fund.**

19           **(d) The state board of tax commissioners shall require a**  
20           **district to include the amount of money in the operating**  
21           **expenditure excess fund that is attributable to property taxes paid**  
22           **to the district, as determined under subsection (b)(3)(A), in the**  
23           **district's budget fixed under IC 6-1.1-17. A district may not spend**  
24           **any of the money described in this subsection until the expenditure**  
25           **has been included in a budget that has been approved by the state**  
26           **board of tax commissioners under IC 6-1.1-17. For purposes of**  
27           **fixing the district's budget and for purposes of the property tax**  
28           **levy limits imposed under IC 6-1.1-18.5, the district shall treat the**  
29           **money described in this subsection that the state board of tax**  
30           **commissioners permits a district to spend during a particular year**  
31           **as part of its ad valorem property tax levy for that same calendar**  
32           **year. Subject to the limitations imposed by this subsection, a**  
33           **district may use the money described in this subsection for any**  
34           **lawful purpose for which property taxes collected by the district**  
35           **may be used.**

36           **(e) Notwithstanding IC 13-21-13, if a district's operating**  
37           **expenditure excess fund contains any money that is attributable to**  
38           **the collection of final disposal fees, as determined under subsection**

1 (b)(3)(B), the board shall temporarily suspend collection of final  
2 disposal fees. The board shall notify the owner or operator of a  
3 final disposal facility who is responsible for collecting the final  
4 disposal fees of the suspension of the collection of final disposal fees  
5 and of the amount of money determined under subsection  
6 (b)(3)(B). The owner or operator of the final disposal facility shall  
7 continue to maintain the same records that would have been  
8 required if the fees had not been suspended. When the records of  
9 the owner or operator indicate that the total amount of waste  
10 disposed of during the period of the fee suspension multiplied by  
11 the rate of the final disposal fee equals ninety-nine percent (99%)  
12 of the amount of money determined under subsection (b)(3)(B), the  
13 owner or operator shall resume collection of the final disposal fee  
14 and notify the board that the suspension of final disposal fees has  
15 terminated. The owner or operator is entitled to a payment equal  
16 to one percent (1%) of the amount of money determined under  
17 subsection (b)(3)(B) as compensation for performing the duties  
18 required by this subsection. If the board suspends collection of  
19 final disposal fees under this subsection, the board may transfer  
20 the amount of money determined under subsection (b)(3)(B) from  
21 the operating expenditure excess fund to the funds that would  
22 otherwise have received money during the suspension and may use  
23 that money:

24 (1) to make the payment required to the owner or operator  
25 under this subsection; and

26 (2) for any other purposes for which final disposal fees may  
27 be used under this article.

28 (f) Notwithstanding IC 13-21-14, and subject to subsection (g),  
29 if a district's operating expenditure excess fund contains any  
30 money that is attributable to solid waste management fees, as  
31 determined under subsection (b)(3)(C), the board shall temporarily  
32 provide a credit to reduce the amount of the fees that would  
33 otherwise be paid by each person liable for payment of the fees.  
34 The credits shall be provided on a pro rata basis. The board shall  
35 terminate the credits when the total amount of credits provided  
36 equals the amount determined under subsection (b)(3)(C). If the  
37 board provides credits under this subsection, the board may  
38 transfer the amount of money determined under subsection

1 **(b)(3)(C) from the operating expenditure excess fund to the funds**  
2 **that would otherwise have received the fees for which credits were**  
3 **granted and may use that money for any purposes for which solid**  
4 **waste management fees may be used under this article.**

5 **(g) If:**  
6 **(1) the board of a district determines that a temporary credit**  
7 **against solid waste management fees should be provided**  
8 **under subsection (f); and**  
9 **(2) the district's solid waste management fees are collected**  
10 **by the county pursuant to a contract under IC 13-21-3-22;**  
11 **the board shall notify the county of the amount of credits to be**  
12 **provided. The county shall provide the credits on a pro rata basis**  
13 **and shall terminate the credits when the total amount of credits**  
14 **determined by the board has been provided. Credits provided**  
15 **under this subsection do not reduce the amount of any collection**  
16 **charges to which the county is entitled under the contract."**

17 Delete pages 2 through 3.  
18 Page 4, delete lines 1 through 4.  
19 Page 4, delete lines 13 through 25, begin a new line blocked left  
20 and insert:

21 "under this section may not exceed:  
22 (1) two dollars and fifty cents (\$2.50) a ton; or  
23 (2) the amount of a fee imposed by the board;  
24 (A) under this section; and  
25 (B) in effect on January 1, 1993;

26 whichever is greater.  
27 (b) The board shall do the following:  
28 (1) Set the amount of fees imposed under this section after a  
29 public hearing.  
30 (2) Give public notice **(as defined in IC 13-11-2-176)** of the  
31 hearing."

32 Page 4, between lines 41 and 42, begin a new paragraph and  
33 insert:

34 **"(g) An increase in fees imposed under this section shall be**  
35 **made in the manner provided by subsection (b).**

36 SECTION 3. IC 13-21-14-5, AS ADDED BY P.L.1-1996,  
37 SECTION 11, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE  
38 JULY 1, 1998]: Sec. 5. (a) Fees shall be established only after public

1 notice (**as defined in IC 13-11-2-176**) and a public hearing before the  
2 board at which:

3 (1) all persons using facilities, owning property, or generating  
4 solid waste within the district who are benefited by solid waste  
5 management; and

6 (2) other interested persons;

7 have an opportunity to be heard concerning the proposed fees.

8 (b) After introduction of a resolution fixing fees and before the  
9 resolution is adopted, public notice (**as defined in IC 13-11-2-176**) of  
10 the hearing, setting forth the schedule of fees, shall be given. The  
11 hearing may be adjourned as necessary.

12 (c) After the hearing the resolution establishing fees, either as  
13 originally introduced or as amended, shall be passed and put into  
14 effect.

15 (d) A copy of the schedule of fees established shall be kept:

16 (1) on file in the office of the board or the controller, secretary,  
17 or other recordkeeping officer of the district; and

18 (2) open to inspection by all interested persons.

19 (e) The fees established extend to cover any additional territory  
20 later served that falls within the same class without the necessity of a  
21 hearing or notice.

22 (f) ~~A change or readjustment of~~ **An increase of fees may shall** be  
23 made in the ~~same manner as the fees were originally established;~~  
24 **provided by subsections (a) through (c).**"

25 Page 4, delete line 42.

26 Delete page 5.

27 Renumber all SECTIONS consecutively.

(Reference is to SB 191 as introduced.)

**and when so amended that said Bill do pass.**

Committee Vote: Yeas 8, Nays 6.

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**Senator Borst, Chairperson**