

ARTICLE 11. HAZARDOUS WASTE LAND DISPOSAL TAX

Rule 1. Definitions

45 IAC 11-1-1 “Rules of construction” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 1. For purposes of this chapter [45 IAC 11], the singular form of any noun shall include the plural, and the plural includes the singular, where appropriate. (*Department of State Revenue; Reg 6-6-6.6-1(010); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-2 “Board” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 2. For purposes of this chapter [45 IAC 11], the term “board” means the environmental management board established under Indiana Code 13-7-2 [IC 13-7 was repealed by P.L.1-1996, SECTION 99, effective July 1, 1996.]. (*Department of State Revenue; Reg 6-6-6.6-1(020); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-3 “Department” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 3. For purposes of this chapter [45 IAC 11], the term “department” means the Indiana department of state revenue. (*Department of State Revenue; Reg 6-6-6.6-1(030); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-4 “Disposal facility” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 4. For purposes of this chapter [45 IAC 11], the term “disposal facility” means a site where hazardous wastes are disposed of, including facilities associated with, within, or adjacent to facilities generating the waste. (*Department of State Revenue; Reg 6-6-6.6-1(040); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-5 “Ton” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 5. For purposes of this chapter [45 IAC 11], the term “ton” means a ton as defined in Indiana Code 6-6-6.6-1. (*Department of State Revenue; Reg 6-6-6.6-1(050); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-6 “Hazardous waste” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 6. For purposes of this chapter [45 IAC 11], the term “hazardous waste” has the same meaning as in Indiana Code 13-7-1-2(17) [Repealed by P.L.143-1985, SECTION 207]. and includes a waste determined to be hazardous under Indiana Code 13-7-8.5-3(b) or (c). (*Department of State Revenue; Reg 6-6-6.6-1(060); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-7 “Person” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 7. For purposes of this chapter [45 IAC 11], the term “person” means any natural person, partnership, corporation, joint venture, firm, association, a representative appointed by the court, or the state, or its political subdivision, or other legal entity; however, the United States Government and its agencies, and its instrumentalities shall not be considered persons unless their inclusion is permitted under the Constitution and laws of the United States. (*Department of State Revenue; Reg 6-6-6.6-1(070); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-8 “Disposal” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 8. For purposes of this chapter [45 IAC 11], the term “disposal” means the discharge, deposit, injection, spilling, leaking, or placing of hazardous waste into or on any land or water so that such hazardous waste or any constituent thereof has entered the environment or has been emitted into the air or discharged into any waters, including ground waters. (*Department of State Revenue; Reg 6-6-6.6-1(080); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-9 “Storage” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 9. For purposes of this chapter [45 IAC 11], the term “storage” means storage as defined in Indiana Code 13-7-1-2(21) [Repealed by P.L.143-1985, SECTION 207.]. (*Department of State Revenue; Reg 6-6-6.6-1(090); filed Sep 12, 1983, 2:26 pm: 6 IR 1898*)

45 IAC 11-1-10 “Treatment” defined

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-1

Sec. 10. For purposes of this chapter [45 IAC 11], the term “treatment” means treatment as defined in Indiana Code 13-7-1-2(22) [Repealed by P.L.143-1985, SECTION 207.]. (*Department of State Revenue; Reg 6-6-6.6-1(100); filed Sep 12, 1983, 2:26 pm: 6 IR 1899*)

Rule 2. Imposition of Tax

45 IAC 11-2-1 Taxable event

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2

Sec. 1. (a) A tax known as the hazardous waste land disposal tax is imposed upon the disposal of any substance which is a hazardous waste, as defined in Indiana regulation 6-6-6.6-1(a)(060) [45 IAC 11-1-6], at a disposal facility in Indiana at the time of its disposal.

(b) The disposal of a substance which is a hazardous waste, as defined in Indiana regulations 6-6-6.6-1(a)(060) [45 IAC 11-1-6], at the time of its disposal is subject to the tax imposed by this chapter [45 IAC 11] even in those instances where such a substance ceases to be considered to be a hazardous waste, as defined in Indiana regulation 6-6-6.6-1(a)(060) [45 IAC 11-1-6], at a time subsequent to disposal.

(c) The disposal of a substance which is not a hazardous waste, as defined in Indiana regulation 6-6-6.6-1(a)(060) [45 IAC 11-1-6], at the time of its disposal is not subject to the tax imposed by this chapter [45 IAC 11] even in those instances where such a substance is considered to be hazardous waste, as defined in Indiana regulation 6-6-6.6-1(a)(060) [45 IAC 11-1-6], at a time subsequent to disposal.

(d) The tax imposed by this chapter [45 IAC 11] does not apply to the treatment or storage of hazardous waste in a disposal

facility. (*Department of State Revenue; Reg 6-6-6.6-2(a)(010); filed Sep 12, 1983, 2:26 pm: 6 IR 1899*)

45 IAC 11-2-2 Remittance of tax by person operating disposal facility

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2

Sec. 2. Every person operating a disposal facility in Indiana shall remit to the department the tax imposed by this chapter [45 IAC 11]. (*Department of State Revenue; Reg 6-6-6.6-2(a)(020); filed Sep 12, 1983, 2:26 pm: 6 IR 1899*)

45 IAC 11-2-3 Rate of tax

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2

Sec. 3. The tax imposed by this chapter [45 IAC 11] is imposed at the rate of one dollar and fifty cents (\$1.50) per ton. (*Department of State Revenue; Reg 6-6-6.6-2(a)(030); filed Sep 12, 1983, 2:26 pm: 6 IR 1899*)

45 IAC 11-2-4 Quarterly payment of tax; computation

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2

Sec. 4. (a) Except as provided in Indiana regulation 6-6-6.6-3(b)(010) [45 IAC 11-3-1], every person operating a disposal facility in Indiana shall remit to the department the full amount of tax due for the period of the immediately preceding calendar quarter.

The tax imposed by this chapter [45 IAC 11] is an amount equal to the total number of tons of hazardous waste disposed of at such disposal facility during the period of the immediately preceding calendar quarter multiplied by the tax rate. (*Department of State Revenue; Reg 6-6-6.6-2(b)(010); filed Sep 12, 1983, 2:26 pm: 6 IR 1899*)

45 IAC 11-2-5 Quarterly payment of tax due; due date

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2; IC 6-8.1

Sec. 5. (a) Every person operating a disposal facility in Indiana shall remit to the department the full amount of tax under this chapter [45 IAC 11] for the period of a calendar quarter on or before the last day of the month immediately succeeding the last day of the calendar quarter.

(b) Tax not remitted or remitted after the due date is subject to penalty and interest pursuant to the provisions set forth in Indiana Code 6-8.1. If the due date falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, then the due date is the next succeeding day that is not a Saturday, a Sunday, or a holiday. (*Department of State Revenue; Reg 6-6-6.6-2(b)(020); filed Sep 12, 1983, 2:26 pm: 6 IR 1899*)

45 IAC 11-2-6 Persons operating disposal facilities; quarterly return

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2

Sec. 6. (a) Every person operating a disposal facility in Indiana shall file with the department a return for each calendar quarter.

(b) This return must be in a form prescribed by the department and shall include any information which the department deems necessary for the proper administration of this chapter [45 IAC 11].

(c) In addition to the information required under paragraph (2) [subsection (b) of this section], the return which shall be filed for the period of the first quarter of each calendar year shall include a copy of the annual report which the facility operator is required to submit to the Indiana environmental management board or to the environmental protection agency for the period of the

immediately preceding calendar year.

(d) The quarterly return required by this chapter [45 IAC 11] must be filed even if: There is no tax liability for the immediately preceding calendar quarter; or, the department has suspended collection of the tax pursuant to Indiana regulation 6-6-6.6-3(b)(010) [45 IAC 11-3-1]. (Department of State Revenue; Reg 6-6-6.6-2(c)(010); filed Sep 12, 1983, 2:26 pm: 6 IR 1899)

45 IAC 11-2-7 Persons operating disposal facilities; quarterly return; due date

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2; IC 6-6-6.6-3; IC 6-8.1

Sec. 7. (a) Every person who is required under this chapter [45 IAC 11] to file with the department a quarterly return shall file such return with the department on or before the last day of the month immediately succeeding the last day of the calendar quarter being reported.

(b) Returns not filed or filed after the due date are subject to penalty and interest pursuant to the provisions set forth in Indiana Code 6-8.1. If the due date falls on a Saturday, a Sunday, a national legal holiday, or a statewide holiday, then the due date is the next succeeding day that is not a Saturday, a Sunday, or a holiday. (Department of State Revenue; Reg 6-6-6.6-2(c)(020); filed Sep 12, 1983, 2:26 pm: 6 IR 1900)

45 IAC 11-2-8 Listed tax

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-2; IC 6-8.1

Sec. 8. The tax imposed by this chapter is a listed tax under Indiana Code 6-8.1. (Department of State Revenue; Reg 6-6-6.6-2(d)(010); filed Sep 12, 1983, 2:26 pm: 6 IR 1900)

Rule 3. Disposition of Revenue

45 IAC 11-3-1 Suspension of collection of tax

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-3

Sec. 1. The department shall, upon receipt of certification by the treasurer of the state that the fund established under Indiana Code 13-7-8.7 [IC 13-7 was repealed by P.L.1-1996, SECTION 99, effective July 1, 1996.] is at its statutory maximum amount, cease collection of the tax imposed by this chapter [45 IAC 11] for the calendar quarter which immediately succeeds receipt of certification. (Department of State Revenue; Reg 6-6-6.6-3(b)(010); filed Sep 12, 1983, 2:26 pm: 6 IR 1900)

45 IAC 11-3-2 Resumption of collection of tax

Authority: IC 6-8.1-3-3

Affected: IC 6-6-6.6-3

Sec. 2. The department shall, upon receipt of certification by the treasurer of the state that the fund established under Indiana Code 13-7-8.7 [IC 13-7 was repealed by P.L.1-1996, SECTION 99, effective July 1, 1996.] is at its statutory minimum amount, resume collection of the tax imposed by this chapter [45 IAC 11] for the calendar quarter which immediately succeeds receipt of certification. (Department of State Revenue; Reg 6-6-6.6-3(b)(020); filed Sep 12, 1983, 2:26 pm: 6 IR 1900)

*