

IC 6-6-6.6

Chapter 6.6. Hazardous Waste Disposal Tax

IC 6-6-6.6-1

Definitions

Sec. 1. For the purposes of this chapter:

"Department" means the department of state revenue.

"Disposal" means all forms of disposal in or on the land, including underground injection.

"Disposal facility" means a site where hazardous wastes are disposed of in or on the land, including a site associated with, within, or adjacent to facilities generating the waste.

"Hazardous substance" has the meaning set forth in IC 13-11-2-98.

"Hazardous waste" has the meaning set forth in IC 13-11-2-99(a) and includes any waste that:

- (1) meets the definition in IC 13-11-2-99(a);
- (2) is determined to be hazardous under the criteria developed under IC 13-22-2-3(a); or
- (3) is included on the list compiled and maintained by the solid waste management board under IC 13-22-2-3(b).

"Remedial action" has the meaning set forth in IC 13-11-2-185.

"Removal" has the meaning set forth in IC 13-11-2-187.

"Taxable hazardous waste" means:

- (1) any waste determined to be a hazardous waste under IC 13-22-2-3 and not excluded under IC 13-22-2-3(b) or IC 13-22-2-3(d); and
- (2) wastes that are disposed of by underground injection that would constitute hazardous wastes under IC 13-22-2-3 if they were not included in discharges that are subject to permits under Section 402 of the Federal Water Pollution Control Act Amendments of 1972 (33 U.S.C. 1342).

Taxable hazardous waste does not include natural agricultural waste.

"Ton" means a short ton.

As added by Acts 1981, P.L.95, SEC.1. Amended by P.L.54-1984, SEC.1; P.L.78-1985, SEC.1; P.L.19-1986, SEC.15; P.L.1-1996, SEC.52.

IC 6-6-6.6-2

Imposition of tax; disposal of taxable hazardous waste in facilities; quarterly returns; listed tax

Sec. 2. (a) A tax is imposed on the disposal of taxable hazardous waste in a disposal facility in Indiana. Except as provided in subsection (b) the amount of tax for each ton of taxable hazardous waste that is disposed of in a disposal facility is \$11.50 per ton. If a taxable hazardous waste is mixed with or dissolved or suspended in water or another liquid at the time of its disposal, the entire mixture, solution, or suspension disposed of is taxable hazardous waste for purposes of assessing the tax. However, the maximum liability of a taxpayer for the disposal of taxable hazardous wastes by

underground injection during a calendar year shall be twenty-five thousand dollars (\$25,000). The operator of the disposal facility in which taxable hazardous waste is disposed of shall be liable for the tax imposed by this chapter. The tax imposed by this chapter does not apply to the treatment or storage of taxable hazardous waste in a disposal facility.

(b) The amount of tax for each ton of taxable hazardous waste that is generated outside of Indiana and disposed of in a disposal facility in Indiana is the greater of:

- (1) the amount of tax prescribed by subsection (a); or
- (2) the amount of the tax or fee imposed on out-of-state hazardous waste by the state from which the taxable hazardous waste originated.

(c) The tax imposed under this section shall be based on the total tonnage of taxable hazardous waste disposed of at a disposal facility.

(d) A person subject to the levy imposed by this section shall pay the tax quarterly and file quarterly returns with the department in the manner and at the times prescribed by the department.

(e) The tax established by this chapter is a listed tax under IC 6-8.1.

As added by Acts 1981, P.L.95, SEC.1. Amended by P.L.94-1983, SEC.1; P.L.54-1984, SEC.2; P.L.78-1985, SEC.2; P.L.102-1987, SEC.1; P.L.28-1997, SEC.23.

IC 6-6-6.6-3

Disposition of revenue; revenue paid to county; use; administration

Sec. 3. (a) Seventy-five percent (75%) of the revenue produced by the levy imposed under section 2 of this chapter shall be deposited in the hazardous substances response trust fund established by IC 13-25-4-1 and twenty-five percent (25%) of the revenue shall be paid over to the county in which the disposal facility is located.

(b) Except as provided in subsection (e), and subject to subsection (f), the revenue paid over to the county under subsection (a) shall be deposited in a separate fund established by the county for the purposes of the following:

- (1) Establishing monitoring wells on land near the site of the disposal facility.
- (2) Analyzing samples from the monitoring wells established under subdivision (1).
- (3) Conducting other types of testing and surveillance for hazardous waste contamination of land near the disposal facility.
- (4) Providing training for county and local public health and public safety officers in the proper procedures for dealing with emergencies involving hazardous substances or hazardous waste.
- (5) Providing special clothing and equipment needed by county and local public health and public safety officers for dealing with emergencies involving hazardous substances or hazardous waste.

(6) Funding research on alternatives to land disposal as a means of eliminating hazardous waste.

(7) Paying the cost of hazardous waste, hazardous substance, or solid waste removal and remedial action at a site located within the county.

(8) Meeting the county's requirements under IC 13-21 for the planning and implementation of a solid waste management district plan.

(9) Paying the costs associated with the construction or rehabilitation of a facility used for training described in subdivision (4).

(10) Paying the costs associated with any other project that has identifiable environmental benefits.

(11) Paying the costs associated with the construction, structural rehabilitation, and equipment of a facility used for either of the following purposes:

(A) A county public safety central dispatch.

(B) A county emergency operations center.

(c) The county fund established under subsection (b) shall be administered by the county treasurer, and the expenses of administering the fund shall be paid from money in the fund. Money in the fund not currently needed to meet the obligations of the fund may be invested in the same manner as other public funds may be invested. Interest that accrues from these investments shall be deposited in the fund. Money in the fund at the end of a particular fiscal year does not revert to the county general fund.

(d) No money in the county fund established under subsection (b) shall be used for activities authorized in subsection (b)(8) or (b)(9) until the purposes listed in subsection (b)(1) through (b)(7) have been fulfilled.

(e) Subsection (b)(9), (b)(10), and (b)(11) do not apply to a county having a population of more than 300,000 but less than 400,000.

(f) The county may not pay from the county fund established under subsection (b) in a calendar year for the purposes set forth in subsection (b)(11) an amount that exceeds ten percent (10%) of the balance in the fund as of January 1 of that calendar year.

As added by Acts 1981, P.L.95, SEC.1. Amended by P.L.54-1984, SEC.3; P.L.78-1985, SEC.3; P.L.69-1988, SEC.1; P.L.25-1991, SEC.5; P.L.1-1996, SEC.53; P.L.101-2001, SEC.1; P.L.81-2007, SEC.1.