GUIDANCE INTERPRETING WHEN THE $0.50/TON SOLID WASTE MANAGEMENT FEE SHOULD BE ASSESSED AS IT RELATES TO WASTE AS AN ALTERNATE MATERIAL AT MSWLFs

Since there have been a number of interested parties inquiring when the $.50/ton Solid Waste Management Fee should be applied to a permitted municipal solid waste landfill (MSWLF), the following is IDEM's interpretation of IC 13-20-22.

The questions most often posed relate to the reuse of a material in a landfill to substitute for a natural resource or commodity. When does a solid waste cease becoming a waste and become a useful product which would not be subject to the solid waste management fee? It is IDEM's interpretation that this would occur when the landfill purchases the material for reuse or, at a minimum, does not charge a disposal fee for accepting this material. Conversely, any solid waste facility that charges a tipping fee for disposal of incoming waste, should pay the solid waste management fee.

The interpretation in this memo only applies to whether a disposal or tipping fee is applied to the material. Charging for transportation of the material to the landfill does not affect whether the Solid Waste Management Fee should be applied or not.
The exception to the interpretation provided above is found in IC 13-20-14-1(c) which exempts shredded or ground up tires used as daily cover at a landfill from the Solid Waste Management Fee, regardless of whether a tipping fee is charged or not. In addition, per IC 13-20-22-1(3)(e), as amended in the 1997 legislative session, a fee may not be imposed upon material used as alternative daily cover pursuant to a permit issued by IDEM under 329 IAC 10-20-13.

In order to maintain consistency between the amount of solid waste reported to the Department of Revenue for payment of the fee and the quarterly reports submitted to IDEM, it is recommended that the landfill include the alternative cover amount in the appropriate quarterly report waste column with the total waste disposed from the appropriate county. The amount should have an asterisk placed next to it and a footnote for the asterisk should indicate how much of the total waste from the county was used as alternative cover which was charged a disposal fee and how much was not charged a disposal fee.

If you should have any questions, please contact Mr. Jerry Rud, Chief, Solid Waste Permit Section, Office of Land Quality, at 317/232-7200.