

ADMINISTRATIVE NOTICE 92-10

SUBJECT: Solid Waste Assessment Fees -- Exemptions from fee imposed by W.Va. Code §20-11-5b.

This administrative notice supplements Administrative Notice 91-21 issued last December pertaining to the solid waste assessment fees imposed on the disposal of solid waste after December 31, 1991.

On February 20, 1992, the West Virginia Legislature enacted H.B. 4149 which makes a number of technical corrections to the solid waste legislation enacted last October (Com. Sub. for Senate Bill No. 18).

Two of these technical corrections affect the 25 cents per ton solid and hazardous waste supplemental assessment fee imposed by W.Va. Code §20-11-5b and collected by this Department. These changes took effect February 20, 1992, and are as follows:

(1) The disposal of **residential solid waste**, by an individual not engaged in the business of hauling or disposing of solid waste, on such days and times as are designated by the Director of the Division of Natural Resources ("residential free days") is now exempt from this 25 cent per ton fee regardless of its weight.

Administrative Notice 91-21 specified that the disposal of residential solid waste on "residential free days" was not exempt when the disposal weighed one ton or more. This requirement is superseded by H.B. 4149 making such disposals exempt on residential free days.

(2) The definition of "coal-combustion by-product" is amended to delete the words "or hazardous." As amended, W.Va. Code §20-11-5b(d)(2) reads:

"Coal combustion byproduct" means the residuals, including fly ash, bottom ash, bed ash and boiler slag produced by coal-fired or coal/gas-fired electrical or steam generating units. For nonelectric steam generating units burning a combination of solid waste and coal, a carbon monoxide level of less than or equal to one hundred parts per million on a twenty-four hour average basis is required for the byproducts to meet this definition. The carbon monoxide level shall be calculated on a dry gas basis corrected to seven percent oxygen."

Other technical corrections made by H.B. 4146 do not affect the fees collected by this Department and, therefore, are not discussed here.

James H. Paige III, Secretary
Department of Tax and Revenue

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For additional information about solid waste assessment fees,
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