

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 489

Session of  
1987

---

INTRODUCED BY J. L. WRIGHT, REINARD, SCHEETZ, FOX, J. TAYLOR,  
NOYE, WOGAN, MICHLOVIC, B. SMITH, KUKOVICH, D. W. SNYDER,  
NAHILL, SIRIANNI, CORRIGAN, BURD, BUNT, JOSEPHS, FREEMAN,  
ARTY AND STABACK, MARCH 2, 1987

---

REFERRED TO COMMITTEE ON CONSERVATION, MARCH 2, 1987

---

AN ACT

1 Providing an incentive for recycling activities; imposing a  
2 recycling incentives tax; establishing the Recycling  
3 Incentives Fund; and providing for further duties of the  
4 Department of Environmental Resources and the Department of  
5 Revenue.

6 The General Assembly finds that the generation of solid waste  
7 is increasing while Commonwealth landfill capacity is  
8 decreasing; that the disposal of solid waste materials is  
9 wasteful of valuable resources; and that recycling of certain  
10 waste materials decreases waste flow to landfill sites.

11 The General Assembly declares that a major deterrent to the  
12 establishment of recycling activities has been the lack of  
13 adequate funding and that it is in the economic and  
14 environmental best interest of the Commonwealth to establish a  
15 funding incentive which will encourage recycling activities.

16 The General Assembly of the Commonwealth of Pennsylvania  
17 hereby enacts as follows:

18 Section 1. Short title.

1       This act shall be known and may be cited as the Recycling  
2 Incentives Act.

3 Section 2. Definitions.

4       The following words and phrases when used in this act shall  
5 have the meanings given to them in this section unless the  
6 context clearly indicates otherwise:

7       "Department." The Department of Environmental Resources of  
8 the Commonwealth.

9       "Fund." The Recycling Incentives Fund.

10       "Municipality." A city, borough, incorporated town or  
11 township.

12       "Recycling." Any process by which materials which would  
13 otherwise become solid waste are collected, separated or  
14 processed and returned to the economic mainstream in the form of  
15 raw materials or products.

16       "Secretary." The Secretary of Environmental Resources of the  
17 Commonwealth.

18 Section 3. Recycling incentives tax.

19       (a) Imposition.--There is hereby imposed upon the owner or  
20 operator of every sanitary landfill facility in the Commonwealth  
21 a recycling incentives tax of 15¢ per cubic yard of all solid  
22 waste disposed of at the facility on or after January 1, 1988.

23       (b) Procedure.--On or before December 1 of each year, every  
24 owner or operator of a sanitary landfill facility shall submit a  
25 notarized statement to the department indicating the number of  
26 cubic yards of solid waste accepted for disposal at the facility  
27 during the preceding year and the total amount of incentives tax  
28 to be remitted. The owner or operator shall submit, with the  
29 notarized statement, the full amount of tax due.

30       (c) Tax determination.--The department shall determine the

1 amount of tax due from such information as may be available in  
2 the event that the required statement is not submitted or a  
3 statement, when submitted, is deemed by the department to be  
4 incorrect or insufficient. Notice of this determination shall be  
5 given to the taxpayer liable for payment. The person against  
6 whom the tax is assessed may, within 30 days after receiving  
7 notice of the determination, appeal to the department for a  
8 hearing. The department shall notify the taxpayer of any  
9 redetermination arising from the hearing. Due and unpaid taxes  
10 shall accrue interest at the rate provided for in section 806 of  
11 the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal  
12 Code.

13 Section 4. Recycling Incentives Fund.

14 (a) Establishment and administration.--There is hereby  
15 established within the State Treasury a separate account to be  
16 known as the Recycling Incentives Fund. This fund shall be  
17 administered by the department and shall be the depository for  
18 revenue and interest generated from the recycling incentives  
19 tax. The Department of Revenue shall be paid an amount not  
20 exceeding 2% of the total revenue deposited in the fund for  
21 administrative services.

22 (b) Appropriation.--The moneys in the fund are hereby  
23 appropriated to the Department of Environmental Resources on a  
24 continuing basis for the purposes set forth in subsection (c).

25 (c) Purposes.--The moneys in the fund shall be used for the  
26 following purposes:

27 (1) Sixty percent shall be utilized as community  
28 recycling incentives grants. Such grants shall be made to  
29 municipalities, according to guidelines promulgated by the  
30 department, for the purpose of establishing community

1 recycling programs.

2 (2) Twenty percent shall be utilized for public  
3 information and education programs on recycling.

4 (3) Twenty percent shall be utilized for administration  
5 and operation of the State Used Oil Recycling Program.

6 Section 5. Effective date.

7 This act shall take effect January 1, 1988.