



Solid Waste Management Tax 101


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February 28, 2020

Solid Waste Management Tax

- What is taxable?
- Who collects the tax?
- SWM tax rate
- Service provider requirements
- SWMT exemptions
- Remitting the tax
- Key dates



The image shows the Minnesota State Capitol building, a grand neoclassical structure with a large central dome and ornate facade. The building is set against a clear blue sky. A large, semi-transparent blue circle is overlaid on the right side of the image, containing white text. The text reads: '-1997- SCORE/SW Generator taxes transition to SWMT'.

-1997-
SCORE/SW
Generator
taxes
transition to
SWMT

What is taxable?

- Mixed and Non-mixed waste
- Mixed:
 - MMSW
- Non-mixed:
 - C&D
 - Industrial waste
 - Infectious and pathological



Who collects SWMT?

- SW provider collects the tax
- Remits to DOR



SW Management Tax Rates

- MMSW:
 - Residential – 9.75%
 - Commercial – 17%
 - Self Hauler – 17%



SW Management Tax Rates (cont.)

- Non-MMSW:
 - C&D – 60 cents/CY or \$2/ton
 - Industrial Waste - 60 cents/CY or \$46.2 cents/ton
 - Infectious Waste – 60 cents/CY or .004 cents/pound



Service Provider Requirements

- Collect SWMT
- Report SWMT collected
- Remit SWMT to DOR
- Customer Billing
 - Clearly ID as SWMT
 - List SWMT separately
 - Itemize any charges for non-taxable services



SWMT Exemption Certificate

- City, town or political subdivision that collects SWMT
- Federal agency exemption
- Waste haulers
- TS or Landfill



SWMT Exemptions

- Recyclables
- Federal Waste
- Organic Waste
- Certain fees/surcharges
- Landfill abatement/cleanup fees
- IW owned/operated by generator
- Daily cover
- Waste generated outside MN
- MRF residuals (85/15)
- Disaster waste



Sales Tax Exemptions

Yes

- Bags/stickers
- Waste containers and compactors

No

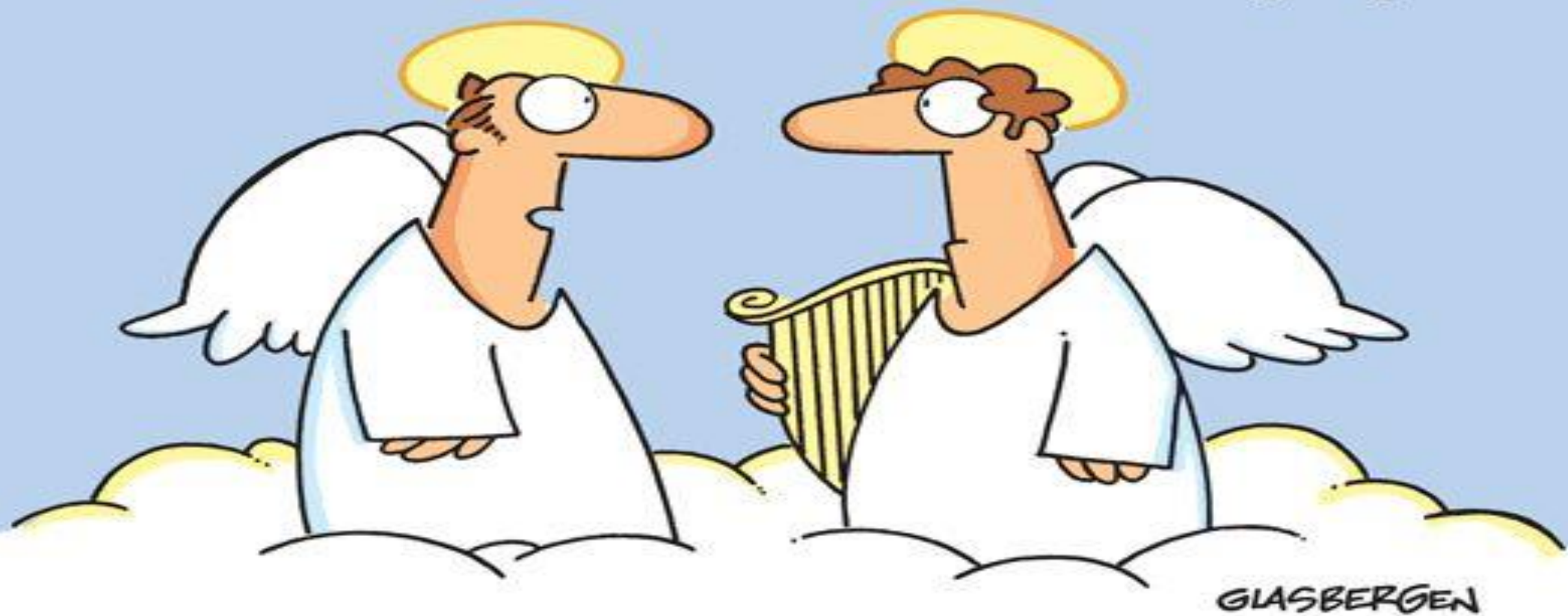
- Recycling or organic containers or compactors
- Replacement parts
- Trucks with compactor



Remitting the Tax and Key Dates

- Report to DOR
- Responsible for all taxable services
- MN tax ID number
- Schedule monthly, quarterly or annually





“My accountant says this is the best way for me to avoid paying taxes until he comes up with a better plan.”



DOR Wants You!!

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