

13: 1E-110

LEGISLATIVE HISTORY CHECKLIST

NJSA: 13:1E-110 "Sanitary Landfill Closure and Contingency Fund Act"--auditing requirements--exempt small landfills

LAWS OF: 1985 CHAPTER: 455

BILL NO: S990

Sponsor(s): Dallan

Date Introduced: Pre-filed

Committee: Assembly: County Government and Regional Authorities

Senate: Energy and Environment

Amended during passage: Yes Amendments during passage denoted by asterisks.

Date of Passage: Assembly: January 6, 1986

Senate: September 13, 1984

Date of Approval: January 15, 1986

Following statements are attached if available:

Sponsor statement: Yes

Committee statement: Assembly Yes

Senate Yes

Fiscal Note: No

Veto Message: No

Message on Signing: No

Following were printed:

Reports: No

Hearings: No

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1-15-86
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SENATE, No. 990

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1984 SESSION

By Senator DALTON

AN ACT concerning the auditing of sanitary landfill closure accounts, and amending P. L. 1981, c. 306.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. Section 11 of P. L. 1981, c. 306 (C. 13:1E-110) is amended
2 to read as follows:

3 11. a. Every owner or operator of a sanitary landfill facility
4 *which accepts more than ***[31,200]*** *10,000* tons of solid waste per*
5 *year*, or whose escrow account balance is in excess of \$100,000.00,**
6 shall file with the department an annual audit of the escrow account
7 established for the closure of the facility pursuant to this supple-
8 mentary act. The audit shall be conducted by a certified public
9 accountant ****[or]*** *,* a registered municipal ****[finance officer]***
9A **accountant, or a registered public accountant**, and shall be filed
9B no later than October 31 of each year.**

10 b. Any moneys remaining in the escrow account of any sanitary
11 landfill facility subsequent to the proper and complete closure
12 thereof, as determined by the department, shall be paid by the
13 owner or operator thereof into the fund.

1 2. This act shall take effect immediately.

EXPLANATION—Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted in the law.

Matter printed in italics *thus* is new matter.

Matter enclosed in asterisks or stars has been adopted as follows:

*—Senate committee amendments adopted June 28, 1984.

SENATE, No. 990

STATE OF NEW JERSEY

PRE-FILED FOR INTRODUCTION IN THE 1984 SESSION

By Senator DALTON

AN ACT concerning the auditing of sanitary landfill closure
accounts, and amending P. L. 1981, c. 306.

1 BE IT ENACTED *by the Senate and General Assembly of the State*
2 *of New Jersey:*

1 1. Section 11 of P. L. 1981, c. 306 (C. 13:1E-110) is amended
2 to read as follows:

3 11. a. Every owner or operator of a sanitary landfill facility
4 *which accepts more than 31,200 tons of solid waste per year* shall
5 file with the department an annual audit of the escrow account
6 established for the closure of the facility pursuant to this supple-
7 mentary act. The audit shall be conducted by a certified public
8 accountant *or a registered municipal finance officer*, and shall be
9 filed no later than October 31 of each year.

10 b. Any moneys remaining in the escrow account of any sanitary
11 landfill facility subsequent to the proper and complete closure
12 thereof, as determined by the department, shall be paid by the
13 owner or operator thereof into the fund.

1 2. This act shall take effect immediately.

STATEMENT

This bill exempts small landfills from the auditing requirement imposed by section 11 of the "Sanitary Landfill Facility Closure and Contingency Fund Act," P. L. 1981, c. 306 (C. 13:1E-110). In some municipalities, the amount of solid waste generated and collected is so small as not to warrant costly audit fees.

This bill also authorizes registered municipal finance officers, as well as certified public accountants, to perform any required audits, again to reduce the administrative costs associated with this program.

Matter printed in italics thus is new matter.

ASSEMBLY COUNTY GOVERNMENT AND
REGIONAL AUTHORITIES COMMITTEE

STATEMENT TO

SENATE, No. 990

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STATE OF NEW JERSEY

DATED: FEBRUARY 28, 1985

Senate Bill No. 990 OCR would exempt certain small landfill operators from having to file an annual audit of their landfill closure escrow accounts with the Department of Environmental Protection (DEP). Currently, all landfill operators are required to maintain an escrow account and conduct an annual audit thereof pursuant to the "Sanitary Landfill Facility Closure and Contingency Fund Act," P. L. 1981, c. 306 (C. 13:1E-100 et seq.). Pursuant to that law, the operator must deposit 30¢ per cubic year of solid waste accepted into these escrow accounts.

Under the provisions of the bill, landfill operators which accept less than 10,000 tons of solid waste per year at their facilities or which have less than \$100,000.00 in their escrow accounts would not be required to file an annual audit with DEP. According to the DEP, as of December 31, 1984, 117 of 148 landfills accepted less than 10,000 tons a year and 115 of 148 had less than \$100,000.00 in their escrow accounts.

The bill would also allow a registered municipal accountant or registered public accountant, as well as a certified public accountant as P. L. 1981, 306 currently provides, to conduct the audit of the landfill closure escrow accounts.

The committee reported the bill favorably.

SENATE ENERGY AND ENVIRONMENT COMMITTEE

STATEMENT TO

SENATE, No. 990

STATE OF NEW JERSEY

DATED: JUNE 28, 1984

Senate Bill No. 990, as amended by the committee, would exempt small landfill operators (those accepting less than 10,000 tons of solid waste per year) from the requirement to file with the Department of Environmental Protection an annual audit of the landfill closure escrow account which landfill operators are required to maintain pursuant to the "Sanitary Landfill Facility Closure and Contingency Fund Act," P. L. 1981, 306 (C. 13:1E-100 et seq.). This escrow account, into which landfill operators must deposit 30¢ for each cubic yard of solid waste accepted for disposal, can only be used to finance the proper closing and post-closure monitoring of a landfill. The exemption contained in this bill would apply to approximately 102 of the 137 escrow accounts currently maintained by landfill operators. The auditing requirement, however, would be imposed on any escrow account with a balance exceeding \$100,000.00, regardless of the size of the landfill for which it was opened.

Senate Bill No. 990 would also allow a registered municipal accountant or registered public accountant, as well as a certified public accountant as P. L. 1981, c. 306 currently provides, to conduct the audit of the landfill closure escrow accounts. This would reduce the auditing costs for municipalities which operate landfills.