

13:1E-123 to 13:1E-125

LEGISLATIVE HISTORY CHECKLIST

NJSA: 13:1E-123 to 13:1E-125 (Solid Waste Management Act -- tax-exempt federal facilities waste)

LAWS OF: 1983

CHAPTER: 267

Bill No: S1632

Sponsor(s): Dalton

Date Introduced: July 22, 1982

Committee: Assembly: Energy and Natural Resources

Senate: Energy and Environment

Amended during passage: Yes Amendments during passage denoted by asterisks

Date of Passage: Assembly: March 14, 1983 Re-enacted 7-7-83

Senate: October 18, 1982 Re-enacted 6-20-83

Date of Approval: July 14, 1983

Following statements are attached if available:

Sponsor statement: Yes

Committee statement: Assembly Yes

Senate Yes

Fiscal Note: No

Veto Message: Yes

Message on Signing: Yes

Following were printed:

Reports: No

Hearings: No

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SENATE, No. 1632

STATE OF NEW JERSEY

INTRODUCED JULY 22, 1982

By Senator DALTON

Referred to Committee on Energy and Environment

AN ACT concerning the imposition of fees *and taxes* on the disposal of solid waste, and supplementing the "Solid Waste Management Act," approved May 6, 1970 (P. L. 1970, c. 39, C. 13:1E-1 et seq.).

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

1 1. The provisions of ***[section 4 of]*** P. L. 1981, c. 278 ***[(C.**
 2 **13:1E-95)]*** **(C. 13:1E-92 et seq.)** or ***[section 5 of]*** P. L. 1981,
 3 c. 306 ***[(C. 13:1E-104)]*** **(C. 13:1E-100 et seq.)** to the contrary
 4 notwithstanding, no tax *or fee* shall be levied upon the owner or
 5 operator of a sanitary landfill facility for the acceptance for disposal
 6 of solid waste generated exclusively by any agency of the Federal
 7 Government, if the solid waste collector who transports that solid
 8 waste to the sanitary landfill facility submits to the owner or
 9 operator thereof an itemized invoice from that federal agency
 10 indicating the number of cubic yards of solid waste to be disposed
 11 of, and if that owner or operator attaches a copy of that invoice
 12 with the monthly tax return filed ***[with the director]*** pursuant to
 13 the *aforecited* ***[sections]*** *acts. The exemption provided for in*
 14 *this supplementary act shall apply only to solid waste collected*
 15 *pursuant to contracts signed prior to January 1, 1982.**

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 September 23, 1982.

SENATE, No. 1632

STATE OF NEW JERSEY

INTRODUCED JULY 22, 1982

By Senator DALTON

Referred to Committee on Energy and Environment

AN ACT concerning the imposition of fees on the disposal of solid waste, and supplementing the "Solid Waste Management Act," approved May 6, 1970 (P. L. 1970, c. 39, C. 13:1E-1 et seq.).

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

1 1. The provisions of section 4 of P. L. 1981, c. 278 (C. 13:1E-95)
2 or section 5 of P. L. 1981, c. 306 (C. 13:1E-104) to the contrary
3 notwithstanding, no tax shall be levied upon the owner or operator
4 of a sanitary landfill facility for the acceptance for disposal of
5 solid waste generated exclusively by any agency of the Federal
6 Government, if the solid waste collector who transports that solid
7 waste to the sanitary landfill facility submits to the owner or
8 operator thereof an itemized invoice from that federal agency
9 indicating the number of cubic yards of solid waste to be disposed
10 of, and if that owner or operator attaches a copy of that invoice
11 with the monthly tax return filed with the director pursuant to the
12 aforesaid sections.

1 2. This act shall take effect immediately.

STATEMENT

Pursuant to the provisions of existing law, (P. L. 1981, c. 278 and P. L. 1981, c. 306) taxes are imposed on the acceptance for disposal of solid waste at sanitary landfill facilities in this State. The taxes are, by law, passed along from the landfill owner or operator to the solid waste collector, and, ultimately, to the persons

who generated the solid waste. In the case of solid waste generated by a federal agency, however, this pass-through stops with the collector because the Federal Government is constitutionally exempt from state taxation. This situation imposes an inequitable burden of paying these taxes upon collectors who deal with federal agencies.

This bill would rectify this situation by exempting solid waste generated by federal agencies from these taxes, provided that (1) the collector obtains and submits to the landfill operator an itemized invoice indicating the number of cubic yards of solid waste picked-up at a federal agency; and (2) the landfill operator attaches a copy of that invoice with his monthly tax return.

ASSEMBLY ENERGY AND NATURAL RESOURCES
COMMITTEE

STATEMENT TO

SENATE, No. 1632

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STATE OF NEW JERSEY

DATED: JANUARY 31, 1983

Senate Bill No. 1632 OCR provides that the taxes and fees imposed on the acceptance for disposal of solid waste at sanitary landfill facilities in this State, pursuant to the provisions of the "Recycling Act," (P. L. 1981, c. 278) and the "Sanitary Landfill Facility Closure and Contingency Fund Act" (P. L. 1981, c. 306), shall not be imposed on solid waste generated by any agency of the federal government.

The taxes imposed by these two acts are passed along from the landfill owner or operator to the solid waste collector-hauler, and, ultimately, to the persons who generated the solid waste. In the case of solid waste generated by a federal agency, however, this pass-through stops with the collector-hauler because the federal government is constitutionally exempt from State taxation. This situation imposed an inequitable burden of paying these fees and taxes upon collector-haulers who deal with federal agencies.

This bill would rectify this situation by exempting solid waste generated by federal agencies from these taxes, provided that (1) the collector-hauler obtains and submits to the landfill owner or operator an itemized invoice indicating the number of cubic yards of solid waste picked-up at a federal agency; and (2) the landfill owner or operator attaches a copy of that invoice to his monthly tax return.

The Senate Energy and Environment Committee made several technical amendments to the bill, the most significant of which clarified that the exemption provided in Senate Bill No. 1632 applied only to solid waste collected pursuant to contracts signed prior to January 1, 1982, the effective date of both the "Recycling Act" and the "Sanitary Landfill Facility Closure and Contingency Fund Act."

The Assembly Energy and Natural Resources Committee concurs with the technical amendments made to the bill by the Senate committee, and endorses its provisions.

SENATE ENERGY AND ENVIRONMENT COMMITTEE
STATEMENT TO

SENATE, No. 1632

with Senate committee amendments

STATE OF NEW JERSEY

DATED: SEPTEMBER 23, 1982

Senate Bill No. 1632 provides that the taxes and fees imposed on solid waste pursuant to the "Recycling Act" (P. L. 1981, c. 278) and the "Sanitary Landfill Facility Closure and Contingency Fund Act" (P. L. 1971, c. 306) shall not be imposed on solid waste generated by any agency of the Federal Government.

The taxes imposed by these two acts are imposed on the landfill operator who is allowed to pass the taxes through to the hauler, who is in turn allowed to pass them to the customer. In cases where the customer is the Federal Government, which signed contracts with the hauler before the two acts took effect, the Federal Government has not paid the taxes, and thus the tax burden was actually imposed on the hauler.

The Senate Energy and Environment Committee made several technical amendments to the bill, the most significant of which clarified that the exemption provided in Senate Bill No. 1632 applied only to solid waste collected pursuant to contracts signed prior to January 1, 1982, the effective date of both the "Recycling Act" and the "Sanitary Landfill Facility Closure and Contingency Fund Act."

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

May 23, 1983

SENATE BILL NO. 1632 (OCR)

To the Senate:

Pursuant to Article V, Section 1, Paragraph 14 of the Constitution, I herewith return Senate Bill No. 1632 (OCR) with my recommendations for reconsideration.

This bill exempts from the taxes and fees imposed pursuant to the Recycling Act and the Sanitary Landfill Closure and Contingency Fund Act solid waste that is generated by any agency of the federal government and disposed of in a sanitary landfill. The bill requires the waste collector who transports solid waste collected at a federal agency to a sanitary landfill to submit to the owner or operator of the landfill an itemized invoice indicating the number of cubic yards of solid waste to be disposed of.

Although the bill only exempts from these taxes waste disposed of under a contract signed prior to January 1, 1982, the effective date of both the Recycling Act and the Sanitary Landfill Closure and Contingency Fund Act, no proofs are required to be submitted by a collector regarding this criterion. Therefore, it is appropriate that the solid waste collector also be required to submit to the landfill operator a copy of his contract with the federal agency indicating an effective date prior to January 1, 1982. The owner or operator of the sanitary landfill facility should be required to submit this contract to the Division of Taxation with his monthly tax return.

Accordingly, I herewith return Senate Bill No. 1632 (OCR) and recommend that it be amended as follows:

Page 1, Section 1, Line 9: After "invoice" DELETE "from" and INSERT "to"

Page 1, Section 1, Line 9: After "agency" INSERT ", signed and verified by a duly authorized officer of such agency,"

Page 1, Section 1, Line 13: After "acts." DELETE remainder of the line

Page 1, Section 1, Line 14: Before "this" INSERT "2. The exemption provided for in"

Page 1, Section 1, Line 15: After "January 1, 1982." INSERT "The solid waste collector, at his initial disposal of such exempted waste, shall submit

STATE OF NEW JERSEY
EXECUTIVE DEPARTMENT

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to the owner or operator of the sanitary landfill facility a copy of his contract with an agency of the federal government indicating an effective date of such contract prior to January 1, 1982. The owner or operator of the sanitary landfill facility, at his initial request for the exemption provided for in this act, shall submit such contract with the monthly tax return filed pursuant to the acts cited in section 1 of this act.

3. Nothing herein provided shall be construed to authorize a refund of taxes paid or to relieve any tax liability incurred prior to the effective date of this act."

Page 1, Section 2, Line 1: DELETE "2." and INSERT "4."

Respectfully,

/s/ Thomas H. Kean

GOVERNOR

[seal]

Attest:

/s/ W. Cary Edwards
Chief Counsel

OFFICE OF THE GOVERNOR

RELEASE: IMMEDIATE

CONTACT: PAUL WOLCOTT

THURSDAY, JULY 14, 1983

Governor Thomas H. Kean has signed the following bills:

A-3643, sponsored by Assemblywoman Angela L. Perun, D-Union, which appropriates \$530,000 for support of an immunology laboratory for the purpose of joint research by the Department of Health and the University of Medicine and Dentistry of New Jersey into the problem of Acquired Immune Deficiency Syndrome (AIDS). The bill is identical to one sponsored by State Senator Walter E. Foran, R-Hunterdon.

A-3284/S-3214, sponsored by Assemblyman Martin A. Herman, D-Salem, and State Senator John A. Lynch, D-Middlesex, which delays implementation of already-enacted Juvenile Justice legislation from September 1, 1983, to December 3, 1983.

A-13, sponsored by Assemblyman Thomas J. Deverin, D-Middlesex, which permits certain Federal law enforcement officers to arrest a person committing a major violation of New Jersey State law in his presence. The bill provides legal protection for Federal officers who act in emergency situations, and does not authorize them to act independently of State or local agencies.

S-1632, sponsored by State Senator Daniel J. Dalton, D-Camden, which exempts solid waste generated by Federal agencies from taxes and fees required by the Sanitary Landfill Closure Act and the Contingency Fund Act. Because the Federal government is exempt from State taxes, prior to passage of this bill haulers were liable for the cost of those taxes and fees, but could not recover them from the Federal government.

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THURSDAY, JULY 14, 1988

A-3242, sponsored by Assemblyman John W. Markert, R-Bergen, which raises fees charged by the Department of Community Affairs under the Revised Real Estate Development Full Disclosure Act. The bill sets by statute the new fee schedule adopted by DCA, as authorized by language in the FY 83 budget.

S-1607, sponsored by State Senator Matthew Feldman, D-Bergen, which increases the minimum value of a contract which would require qualification of bidders under the Public School Contracts Law from \$10,000 to \$25,000, and extends the life of the bidder's qualification statements from six months to two years.

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