

House Bill 975

By: Representatives Gasaway of the 28<sup>th</sup>, Jones of the 167<sup>th</sup>, Hogan of the 179<sup>th</sup>, and Buckner of the 137<sup>th</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend Article 2 of Chapter 8 of Title 12 of the Official Code of Georgia Annotated,  
2 relating to solid waste management generally, so as to provide for collection of a fee by local  
3 governing authorities for the disposal of coal combustion residuals in municipal solid waste  
4 disposal facilities; to amend Chapter 13 of Title 48 of the Official Code of Georgia  
5 Annotated, relating to specific, business, and occupation taxes, so as to provide for an excise  
6 tax on the disposal of coal combustion residuals; to provide for the method for the collection  
7 of the excise tax; to provide for the enforcement and implementation of the excise tax; to  
8 provide for definitions; to provide for related matters; to repeal conflicting laws; and for  
9 other purposes.

10 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

11 **SECTION 1.**

12 Article 2 of Chapter 8 of Title 12 of the Official Code of Georgia Annotated, relating to solid  
13 waste management generally, is amended by adding a new Code section to read as follow:

14 "12-8-39.4.

15 (a) As used in this Code section, the term 'coal combustion residuals' means fly ash,  
16 bottom ash, boiler slag, and flue gas desulfurization materials generated by an electric  
17 utility or independent power producer through the burning of coal for the purpose of  
18 generating electricity.

19 (b) Any city or county which operates a municipal solid waste disposal facility shall be  
20 authorized to assess a fee up to and including 25¢ per ton or volume equivalent for the  
21 disposal of coal combustion residuals. Fees assessed and collected on behalf of the  
22 division shall be paid to the division no later than the first day of July of each year for the  
23 preceding calendar year."

24 **SECTION 2.**

25 Chapter 13 of Title 48 of the Official Code of Georgia Annotated, relating to specific,  
 26 business, and occupation taxes, is amended by adding a new article to read as follows:

27 "ARTICLE 828 48-13-150.29 As used in this article, the term:

30 (1) 'Coal combustion residuals' means fly ash, bottom ash, boiler slag, and flue gas  
 31 desulfurization materials generated by an electric utility or independent power producer  
 32 through the burning of coal for the purpose of generating electricity.

33 (2) 'Manager' means the individual stationed on the site of the municipal solid waste  
 34 disposal facility who is in charge of and has direct supervision over its daily field  
 35 operations or the person responsible for the overall operation and disposal of coal  
 36 combustion residuals at the solid waste disposal facility.

37 (3) 'Operator' means the individual who is in charge of and has direct supervision over  
 38 daily operations and disposal of coal combustion residuals.

39 (4) 'Owner' means the person who owns the facility.

40 (5) 'Municipal solid waste disposal facility' means any property used for the collection,  
 41 storage, treatment, utilization, processing, or final disposal of solid waste whether or not  
 42 mixed with or including commercial or industrial solid waste.

43 48-13-151.

44 A state excise tax shall be imposed upon any owner or operator of any facility that  
 45 produces coal combustion residuals that disposes of such residuals in a municipal solid  
 46 waste disposal facility at a rate of \$2.50 per ton or volume equivalent in addition to any  
 47 other negotiated charges or fees which shall be imposed by and paid to the owner or  
 48 manager of the solid waste disposal facility. Such tax shall be in addition to any other tax  
 49 authorized by law.

50 48-13-152.

51 The state excise tax imposed by Code Section 48-13-151 shall be paid by the owner or  
 52 operator of any facility that produces coal combustion residuals to the owner or manager  
 53 of the municipal solid waste disposal facility at the time of disposal of the coal combustion  
 54 residuals. Such owner or manager collecting the tax for the disposal of the coal combustion  
 55 residuals shall remit the tax in the same manner as would otherwise be required under  
 56 Article 1 of Chapter 8 of this title.

57 48-13-153.

58 The department is authorized to adopt rules and regulations necessary for the enforcement  
59 and implementation of the provisions of this article."

60 **SECTION 3.**

61 All laws and parts of laws in conflict with this Act are repealed.