



ALABAMA DEPARTMENT OF REVENUE

BUSINESS & LICENSE TAX DIVISION

P.O. Box 327495 • MONTGOMERY, AL 36132-7495 • Phone (334) 353-7827 • Fax (334) 242-0770

www.revenue.alabama.gov

Online filing available at www.MyAlabamaTaxes.alabama.gov

DEPARTMENT USE ONLY

Certificate Date: \_\_\_\_\_

Certificate No.: \_\_\_\_\_

Amount Paid: \_\_\_\_\_

Checked By: \_\_\_\_\_

Quarterly Solid Waste Disposal Fee Report

Required by Act No. 2008-151

For the Quarter Ending (March, June, September, December (Circle Appropriate Month)), 20\_\_\_\_\_

COMPANY				PERMIT NO. (Issued by the Alabama Department of Environmental Management)			
ADDRESS			CONTACT PERSON				
CITY	STATE	ZIP	TELEPHONE NUMBER (    )		E-MAIL ADDRESS		
FEIN □□□□□□□□ OR		SSN □□□□□□□□		PERMIT NUMBER □□□□□□□□□□			

COLUMN A SOLID WASTE	COLUMN B INDICATE TOTAL QUARTERLY TONS OR CUBIC YARDS	COLUMN C FEE RATE	COLUMN D FEE COLLECTED (Multiply tons and/or yards in Column B by fee rate in Column C)
1. Waste received for disposal in a municipal solid waste landfill. Regulated solid waste that may be approved by ADEM as alternate cover materials in landfills. Regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities. <b>1. Tons</b> .....	1	1 00	1 \$
2. Waste received for disposal in public industrial landfills, construction and demolition landfills, non-municipal solid waste incinerators, or composting facilities, which was not generated by the permittee. Regulated solid waste that may be approved by ADEM as alternate cover materials in landfills. Regulated solid waste received from out-of-state for disposal at permitted public solid waste facilities. <b>2a. Tons</b> (show tons if scales available) . . . .	2a	1 00	2a \$
<b>2b. Cubic Yards</b> .....	2b	25	2b \$
3. Waste generated for disposal in a private solid waste management facility. (Complete schedule below. Do not exceed payment of \$1000 per calendar year.) <b>3. Total Cubic Yards</b> .....	3		3 \$
<b>4. TOTAL FEE DUE</b> (Add fees in Column D, Lines 1, 2a, 2b and 3) .....			4 \$
5. 4% Allowance (Multiply Column D, Line 4 by 4% and enter results here). Private Facilities identified on Line 3 cannot take this allowance .....			5 \$
<b>6. FEE DUE</b> (Subtract Column D, Line 5 from Line 4, and enter results here) .....			6 \$
7. Failure to Timely File Penalty (The greater of 10% of Column D, Line 6 or \$50) .....			7 \$
8. Failure to Timely Pay Penalty (10% of Column D, Line 6).....			8 \$
9. Interest (Contact the Department for rate) .....			9 \$
<b>10. TOTAL AMOUNT DUE</b> (Add Column D, Lines 6 through 9) .....			10 \$

If payment is made by Electronic Funds Transfer (EFT) check this box

Schedule to be Completed by Private Solid Waste Facilities ONLY	
a. Total cubic yards this quarter (Enter here and in Column B, Line 3 above.) .....	a
b. Basic fee @ \$0.25 per cubic yard (Multiply cubic yards on Line "a" by \$0.25.) .....	b \$
c. Previous fee(s) paid this year (Add amount paid on Line "e" from previous quarter report(s) for this year) .....	c \$
d. Maximum remaining fee (Subtract amount on Line "c" from \$1000) .....	d \$
e. Amount now due (Enter the smaller of Lines "b" or "d" here and in Column D, Line 3 above. If zero or less, enter -0-) .....	e \$

Under penalties of perjury, I hereby certify that the return made by me is true and correct.

Signature \_\_\_\_\_ Title \_\_\_\_\_ Date \_\_\_\_\_

# General Instructions

This fee is to be remitted by solid waste disposal facilities that have been issued a permit by the **Alabama Department of Environmental Management (ADEM)**. Operators of permitted solid waste disposal facilities are required to assess the disposal fees levied on generators of all waste (*unless exempted by statute*) as the waste is delivered to solid waste facilities. The operator shall collect and remit the disposal fees received at the facility to the **Alabama Department of Revenue** on a quarterly basis not later than the **20th day of January** (for October, November and December activity), **April** (for January, February and March activity), **July** (for April, May and June activity), and **October** (for July, August, and September activity).

## **EXEMPTIONS:**

The following persons are exempt from payment of fees required by Act 2008-151 (*Note: References to the word "department" below pertains to the Alabama Department of Environmental Management*):

- (1) Operators of industrial boilers, furnaces, and other processing equipment that burn solid waste generated on site for the purpose of fuel replacement or energy recovery and which are permitted by the department or by a local air pollution control agency.
- (2) Operators of composting facilities which are owned by the Alabama Department of Corrections and which receive only wastes generated by Alabama Department of Corrections facilities and institutions or those composting facilities otherwise exempt from permitting as provided in rules promulgated by the department.
- (3) Operators of industrial boilers, furnaces, and other processing equipment that burn scrap tires for the purpose of fuel replacement or energy recovery and are registered with the department as provided in rules promulgated by the department.
- (4) Scrap tire processors who receive and process scrap tires and who are permitted by or registered with the department as provided in rules promulgated by the department, except that a solid waste disposal facility permitted as a scrap tire processor shall collect the fee on all waste disposed of in its landfill.

## **4% ALLOWANCE:**

Owners and operators collecting the solid waste fee may retain 4% of the total solid waste fees collected at their facility as an administrative collection allowance. Private solid waste management facilities are not eligible for this allowance.

## **REPORT FILING REQUIREMENTS:**

Reports must be filed each quarter at [www.MyAlabamaTaxes.alabama.gov](http://www.MyAlabamaTaxes.alabama.gov), regardless of activity, or if the private waste facility has met its \$1000 fee payment limit. Retain a copy of the report and supporting documentation in your files which will be subject to audit by the Department of Revenue. Failure to file the report timely will result in penalty charges according to the provisions of Alabama Code Section 40-2A-11.

## **FEE PAYMENT REQUIREMENTS:**

Payment of the fee must be made to the Alabama Department of Revenue. A tax payment equaling \$750 or more in a given quarter obligates the taxpayer to remit the payment by Electronic Funds Transfer (EFT). The taxpayer may choose to make payment by EFT if the amount is less than \$750. To make payment by EFT, visit our web site at [www.revenue.alabama.gov/pfmailform.cfm](http://www.revenue.alabama.gov/pfmailform.cfm) or contact the EFT Unit at 1-800-322-4106 or (334) 242-0192 for assistance. If the payment amount is less than \$750 and you choose not to remit the payment by EFT, make check payable to the Alabama Department of Revenue and mail to the address shown on the face of the report. Failure to make the payment timely will result in penalty charges according to the provisions of Alabama Code Section 40-2A-11 and interest charges according to the provisions of Alabama Code Section 40-1-44.

## **PERMIT:**

To obtain a permit, contact:

Alabama Department of Environmental Management  
Land Division  
P.O. Box 301463  
Montgomery, AL 36130-1463  
(334) 271-7700