



March 31, 2025

Hazardous Waste Facilities Privilege Tax

Dear Reader:

The following document was created from the CTAS website (ctas.tennessee.edu). This website is maintained by CTAS staff and seeks to represent the most current information regarding issues relative to Tennessee county government.

We hope this information will be useful to you; reference to it will assist you with many of the questions that will arise in your tenure with county government. However, the *Tennessee Code Annotated* and other relevant laws or regulations should always be consulted before any action is taken based upon the contents of this document.

Please feel free to contact us if you have questions or comments regarding this information or any other CTAS website material.

Sincerely,

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Hazardous Waste Facilities Privilege Tax

Private Acts of 1991 Chapter 131

SECTION 1. The county legislative body of McMinn County, by resolution, may levy a tax on the privilege of operating a commercial hazardous waste transfer or commercial hazardous waste storage facility at a rate not to exceed ten cents (\$.10) per gallon of liquid or five dollars (\$5.00) per cubic yard of solid matter received by any such facility. The tax shall be levied for the use and benefit of the county and allocated to the general fund, and all revenues collected from the tax except deductions for administration and collection provided for herein, shall be allocated for any or all of the following purposes: fire protection, civil defense, ambulance, rescue, emergency pollution control, or other emergency services. The tax rate authorized by this act shall be applied to all liquid and solid matter transferred through or stored at a commercial hazardous waste transfer or storage facility regardless of whether or not the matter is hazardous. A facility shall be deemed a hazardous waste transfer or storage facility if a primary purpose of the facility is the processing, transfer, or storage of hazardous substances as defined in Tennessee Code Annotated, Section 68-27-102, of which more than twenty-five percent (25%) is annually generated off-site. The tax authorized by this act shall be in addition to any other taxes or fees that may be applicable.

SECTION 2. Every commercial hazardous waste transfer or storage facility operator receiving hazardous substances or related matter at such a facility shall become liable for the tax authorized by this act at the time any waste matter is received for processing, transfer, or storage.

SECTION 3. The administration and collection of the tax authorized by this act shall be by the county clerk. The county clerk may promulgate all rules and regulations necessary and reasonable for the administration of the provisions of this part, subject to the approval of the county legislative body. The county clerk shall have the same powers in administering and enforcing the collection of any tax levied pursuant to this act as the county clerk has under the general law with respect to collecting other privilege taxes imposed by the general law.

SECTION 4. For the purpose of ascertaining the amount of tax payable, it shall be the duty of all operators of hazardous waste transfer or storage facilities in the county to transmit to the county clerk on or before the fifteenth (15th) day of the month next succeeding the month in which the tax accrues (operator becomes liable) a return upon the forms provided by the county clerk. The return shall show the month or period covered, the total volume of liquid and the total volume of solid matter upon which the tax rate will apply, the amount of the tax due and such other information as the county may require. The return shall be accompanied by a remittance covering the amount of tax due as computed by the taxpayer.

SECTION 5. The tax levied pursuant to this act shall become delinquent on the sixteenth (16th) day of the month next succeeding the month in which the tax accrues. When any operator shall fail to make any return and pay the full amount of the tax due on or before such date, the operator shall be subject to the penalties provided in Tennessee Code Annotated, Section 67-1- 804, and interest as allowed by general law for delinquent state taxes. All such penalties and interest shall be payable to and collectible by the county clerk from the operator in the same manner as if they were a part of the tax imposed.

SECTION 6. (a) All revenues collected from a tax levied pursuant to this act, and all of the penalties and interest collected, shall be remitted by the county clerk monthly, as soon as practical following the end of each month, to the county trustee, less a commission of five percent (5%) of this amount (as authorized by Tennessee Code Annotated, Section 8-21-701(55)), which shall be retained by the county clerk as a fee of this office.

(b) Any adjustment of taxes, penalties, or interest that is necessary to correct any error in collection or disbursement may be made at a subsequent collection or disbursement.

SECTION 7. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to that end the provisions of this act are declared to be severable.

SECTION 8. This act shall have no effect unless it is approved by a two-thirds (2/3) vote of the county legislative body of McMinn County. Its approval or nonapproval shall be proclaimed by the presiding officer of the county legislative body of McMinn County and certified by the presiding officer of the county legislative body to the Secretary of State.

SECTION 9. For the purpose of approving or rejecting the provisions of this act, it shall be effective upon

becoming a law, the public welfare requiring it. For all other purposes, it shall become effective upon being approved as provided in Section 8.

Passed: May 30, 1991.

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