

Special Taxes Division

Mail Station 3331
Phone (651) 297-2149
Susan.Barry@state.mn.us

St. Paul, MN 55146-3331
Fax (651) 297-1939

990430

March 19, 1999

*The Honorable Dennis Ozment, Chair
House of Representatives Committee on Environment & Natural Resources Policy*

*The Honorable Mark Holsten, Chair
House of Representatives Environment & Natural Resources Finance Division*

*The Honorable Bob Lessard, Chair
Senate Committee on Environment & Natural Resources*

*The Honorable Steve Morse, Chair
Senate Environment and Agriculture Budget Division*

*The Honorable Ron Abrams, Chair
House of Representatives Committee on Taxes*

*The Honorable Doug J. Johnson, Chair
Senate Committee on Taxes and Tax Laws*

Commissioner Karen Studders, Minnesota Pollution Control Agency

Art Dunn, Director of Office of Environmental Assistance

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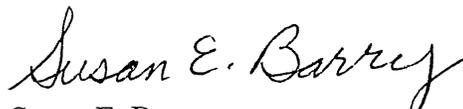
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Dear Senators, Representatives, Ms. Studders, Mr. Dunn:

We are pleased to transmit to you this supplemental report on the Solid Waste Management Tax (SWMT) receipts for January 1999. In conjunction with the three 1998 SWMT revenue reports distributed to you, it will more accurately represent the revenues of the first calendar year. The January 1998 revenues were expected to be low, since the tax remitted January 1998 was from tax collections made in 1997 for future services to be had in 1998 (SWMT first became effective for services rendered in January 1998). This report completes the year by showing the amount collected December 1998, or before, and remitted with the January 1999 return.

As a convenience to you, this supplemental report charts the monthly totals for 1998. It also gives distribution totals for the Solid Waste Generator Assessment (SWGA) and SCORE tax (sales tax on waste services) for tax periods pre-1998. The total for SWMT received and distributed from January through December 1998 is \$40.33 million. The total SWMT received and distributed January 1999 is \$4.14 million, for a grand total of \$44.47 million.

Sincerely,



Susan E. Barry,
Assistant Director, Special Taxes Division
Enclosure; cc's

cc:

Marilyn Brick, Committee Administrator, House Committee on Environment & Natural Resources Policy;
Matt Massman, Legislative Fiscal Analyst, House of Representatives;
Peter Skwra, Legislative Fiscal Analyst, House of Representatives;
Geno Fragnito, Committee Administrator, Senate Committee on Environment & Natural Resources;
Stephen Ernest, Legislative Fiscal Analyst, Senate;
Ryan Bronson, Committee Administrator, Environment & Natural Resources, House of Representatives;
Karen Baker, House of Representatives Research Department;
Keith Carlson, Director of Tax Analysis, Senate Committee on Taxes & Tax Laws;
Myrna Halbach, President, County Solid Waste Officers Association
Tom Osdoba, Tricia Conroy, and Bob Meier, Office of Environmental Assistance;
Lisa Thorvig, Beth Aschinger, Cathy Moeger, James Chiles, Douglas Day, Minnesota Pollution Control Agency;
George Hoyum, Director, Special Taxes Division, Department of Revenue;
Tom Ellerbe, Narciso Mindajao, Tax Research Division, Department of Revenue;
Don Trimble, Assistant Commissioner, Department of Revenue
Jack Mansun, Assistant to the Commissioner, Department of Revenue
Legislative Reference Library

SUPPLEMENTAL REPORT
SOLID WASTE MANAGEMENT TAX RECEIPTS
 JANUARY 1, 1998 — JANUARY 31, 1999

Line on ST-1	January 1998	February 1998	March 1998	April 1998	May 1998	June 1998	July 1998	August 1998	September 1998	October 1998	November 1998	December 1998	January 1999	TOTAL:
Line 102 Residential; 9.75%	122,114	950,599	1,552,529	1,647,302	1,417,857	1,282,364	1,104,777	1,957,339	1,588,926	2,267,450	1,500,176	1,573,187	1,808,623	18,773,243
Line 103 Commercial MMSW; 17%	234,292	1,108,833	2,067,319	2,127,790	1,687,697	1,708,167	1,486,696	2,022,006	2,075,854	3,192,703	1,757,885	1,941,510	2,157,335	23,568,087
Line 104 Commercial Non-MMSW; 0.60/ cubic yd	37,647	240,127	109,805	113,615	108,375	129,563	170,531	225,426	229,017	316,275	177,722	99,572	176,107	2,133,782
TOTAL:	394,053	2,299,559	3,729,653	3,888,707	3,213,929	3,120,094	2,927,836	4,204,771	3,893,797	5,776,428	3,435,783	3,614,269	4,141,865	\$44,474,912

Supplemental Report on Distribution Totals for SWMT, SCORE, & SWGA
 JANUARY 1, 1998 — JANUARY 31, 1999

SWMT Distribution Totals:

DEPOSITS	1/1/98 - 4/30/98	5/1/98 - 8/31/98	9/1/98 - 12/31/98	1/99	Total
SWMT	\$10,208,158	\$13,394,323	\$16,720,277	4,124,293	\$ 44,447,051

SCORE, & SWGA Distribution Totals:**

DEPOSITS	1/1/98 - 4/30/98	5/1/98 - 8/31/98	9/1/98 - 12/31/98	1/99	Total
SWGA	3,100,696	685,717	800,327	157,489	4,744,229
SCORE***	3,333,287	199,201	62,766	9,788	3,605,042
TOTALS	6,433,983	884,918	863,093	167,277	\$ 8,349,271

** Amounts distributed represent dollars from tax returns & amendments, assessments, and adjustments.

*** Since "SCORE tax" is sales tax, it is deposited as sales tax to general fund with other sales tax dollars. Assume for this chart that SCORE deposits are the same as reported on line-item of sales tax return.

