



# State of Vermont

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AGENCY OF NATURAL RESOURCES  
Department of Environmental Conservation

**Solid Waste Management Program  
Waste Management Division  
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**(802) 241-3888  
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## **Applicability of Vermont Solid Waste Tax To Wastes Used In Landfills September 15, 1999**

According to 32 VSA §5952 (copy attached), solid waste delivered to a facility for disposal or incineration is subject to a state tax. Solid waste facilities responsible to pay this tax are all Vermont landfills and any Vermont transfer station for waste which is received and then transferred to an incinerator<sup>1</sup> or other treatment facility or a disposal facility located in another state. The hauler is responsible to pay the tax for waste directly delivered to an incinerator<sup>1</sup> or other treatment facility or a disposal facility located in another state. Since this tax became effective in 1987, opinions have been provided by the Vermont Department of Taxes, in cooperation with the Agency of Natural Resources ("ANR"), concerning the applicability of the tax to solid waste used in landfills since the statutes do not specifically address or exempt this type of use.

The current policy, which is consistent with opinions provided since 1987, is clarified as follows:

*Waste delivered to a landfill for use in the landfill other than disposal is not considered to be subject to taxation under 32 VSA §5952 provided that :*

*(A) The use has been permitted or approved for the specific landfill by the State Solid Waste Program for the state where the landfill is located; and*

*(B) Only for quantities of waste needed for the intended use.*

*If questions arise concerning whether the Vermont tax applies to the use of a Vermont generated waste in an out-of-state landfill, the Vermont Agency of Natural Resources, Solid Waste Program may review the applicability of this policy to the specific use in question and provide recommendations to the Vermont Tax Department concerning taxation. In cases where the same use of a waste is not allowed in Vermont, Vermont may determine the waste to be subject to tax.*

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<sup>1</sup>Exception - Waste Delivered to the Wheelabrator, Clairmont NH incinerator from NH/VT Solid Waste Project member municipalities.

## **Applicability of Vermont Solid Waste Tax To Wastes Used In Landfills, Continued**

When submitting each quarterly tax return and tax payment to the Vermont Tax Department and a copy to the ANR Solid Waste Program, attach the following supporting documentation:

1. A complete list of wastes disposed and amount (tons), including wastes used in the landfill;
2. A list of wastes used in the landfill and amount deducted from the total tonnage (#1 above) for which tax is not paid;
3. State approval for the use of the waste in the landfill; and
4. Justification for the amount of waste deducted.

Tonnages reported on the quarterly tax form should be consistent with tonnages reported on the ANR quarterly report forms.

Questions concerning this policy should be directed to the Vermont Solid Waste Program (802) 241-3888. Questions concerning taxes should be directed to the Vermont Department of Taxes (802) 828-2505.