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**SOLID WASTE MANAGEMENT TAX  
RECEIPTS**



**SECOND PERIOD**

**MAY 1, 1998 — AUGUST 31, 1998**

Minn. Stat. 297H.13 Subd. 5

1997 Minn. Laws Chap. 231 Art.  
13 Sec. 18 Subd. 5



SOLID WASTE MANAGEMENT TAX RECEIPTS  
FIRST PERIOD: JANUARY 1, 1998 — APRIL 30, 1998

*This is the second of three reports on the receipts from the solid waste management tax, as required by Minnesota Statute 1997, Section 297H.13, Subdivision 5. The table on Page 3 shows the solid waste management tax figures for the period May 1, 1998, through August 31, 1998.*

*This report also includes revised figures for the period January 1, 1998 through April 30, 1998, based on line-item reports we ran December 2, 1998. The original line-item numbers are subject to change as a varying number of tax returns routinely undergo further processing and editing. The total of the revised figures now more closely match the dollar amounts that were actually deposited from the solid waste management tax (SWMT), SCORE tax (sales tax on waste management services), and solid waste generator assessment (SWGA) lines.*

*Along with the SWMT amounts, we have also included the following for your convenience:*

- *Receipts for the period May 1, 1998, through August 31, 1998, from both the SCORE tax and the SWGA for waste management services received prior to January 1, 1998, and*
- *A chart giving*
  - ⇒ *The total receipts for two periods, January 1, 1998, through April 30, 1998, and May 1, 1998, through August 31, 1998, for the SWMT, SCORE tax & SWGA.*
  - ⇒ *Total amounts deposited for the two periods for SWMT, SCORE tax, & SWGA.*

*Note: Please see the appendix to the first report for information regarding the enactment of Chapter 297H, solid waste management tax, the requirement of three reports, an overview of the solid waste management tax, an explanation of the solid waste lines on the ST-1 return, the history of solid waste taxes, and the use of revenues.*

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SOLID WASTE MANAGEMENT TAX RECEIPTS  
FIRST PERIOD: JANUARY 1, 1998 — APRIL 30, 1998

## REVISED Solid Waste Management Tax Receipts for FIRST PERIOD\*

<i>Line on ST-1</i>	<i>January 1998</i>	<i>February 1998</i>	<i>March 1998</i>	<i>April 1998</i>	<i>TOTAL</i>
<b>Line 102 Residential; 9.75%</b>	122,114	950,599	1,552,529	1,647,302	4,272,544
<b>Line 103 Commercial MMSW; 17%</b>	234,292	1,108,833	2,067,319	2,127,790	5,538,234
<b>Line 104 Commercial Non-MMSW; \$0.60/ cubic yd</b>	37,647	240,127	109,805	113,615	501,194
<b>TOTAL</b>	394,053	2,299,559	3,729,653	3,888,707	<b>\$10,311,972</b>

\* Each month's figures consists of (1) amounts listed on Lines 102, 103, and 104 of the Sales Tax Return, ST-1, received in that month (for example, the December return is remitted/received in January), (2) solid waste management tax assessments made in that month, and (3) adjustments made in that month (for example, a taxpayer remitted on line 100 instead of line 102 on their January return--we adjust the lines in March and the adjustment is reflected in the March figures).



SOLID WASTE MANAGEMENT TAX RECEIPTS  
FIRST PERIOD: JANUARY 1, 1998 — APRIL 30, 1998

**Solid Waste Management Tax Receipts; Second Period\***

<i>Line on ST-1</i>	<i>May 1998</i>	<i>June 1998</i>	<i>July 1998</i>	<i>August 1998</i>	<i>TOTAL</i>
<b>Line 102 Residential; 9.75%</b>	\$1,417,857	\$1,282,364	\$1,104,777	\$1,957,339	\$5,762,337
<b>Line 103 Commercial MMSW; 17%</b>	\$1,687,697	\$1,708,167	\$1,486,696	\$2,022,006	\$6,904,566
<b>Line 104 Commercial Non-MMSW; \$0.60/ cubic yd</b>	\$108,375	\$129,563	\$170,531	\$225,426	\$633,895
<b>TOTAL</b>	\$3,213,929	\$3,120,094	\$2,927,836	\$4,204,771	<b>\$13,300,798</b>

\* Each month's figures consists of (1) amounts listed on Lines 102, 103, and 104 of the Sales Tax Return, ST-1, received in that month (for example, the May return is remitted/received in June), (2) solid waste management tax assessments made in that month, and (3) adjustments made in that month (for example, a taxpayer remitted on line 100 instead of line 102 on their April return--we adjust the lines in June and the adjustment is reflected in the June figures).





SOLID WASTE MANAGEMENT TAX RECEIPTS  
 FIRST PERIOD: JANUARY 1, 1998 — APRIL 30, 1998

**REVISED SCORE & SWGA Receipts; First Period\*\***

<i>Line on ST-1</i>	<i>January 1998</i>	<i>February 1998</i>	<i>March 1998</i>	<i>April 1998</i>	<i>TOTAL</i>
<b>Line 105 SCORE; 6.5%</b>	\$1,381,295	\$1,505,910	\$367,119	\$78,963	\$3,333,287
<b>Line 106 SWGA Residential; (\$2.00 annual)</b>	\$36,353	\$9,548	\$10,380	\$3,634	\$59,915
<b>Line 107 SWGA Residential; \$0.03/ bag</b>	\$2,584	\$771	\$35	\$346	\$3,736
<b>Line 108 SWGA Nonresidential; \$0.60/ cubic yd</b>	\$1,098,630	\$1,379,624	\$388,703	\$163,529	\$3,030,486
<b>TOTAL</b>	<b>\$2,518,862</b>	<b>\$2,895,853</b>	<b>\$766,237</b>	<b>\$246,472</b>	<b>\$6,427,424</b>

\*\*As with the report on Solid Waste Management Tax Receipts, these monthly figures represent tax returns received, and assessments and adjustments made in that month.



SOLID WASTE MANAGEMENT TAX RECEIPTS  
 SECOND PERIOD: MAY 1, 1998 — AUGUST 31, 1998

**SCORE & SWGA Receipts; Second Period\*\***

<i>Line on ST-1</i>	<i>May 1998</i>	<i>June 1998</i>	<i>July 1998</i>	<i>August 1998</i>	<i>TOTAL</i>
<b>Line 105 SCORE; 6.5%</b>	\$72,799	\$61,986	\$44,889	\$19,527	\$199,201
<b>Line 106 SWGA Residential; (\$2.00 annual)</b>	\$8,717	\$2,464	\$6,707	\$6,808	\$24,696
<b>Line 107 SWGA Residential; \$0.03/ bag</b>	\$283	\$33	133\$	\$16	\$465
<b>Line 108 SWGA Nonresidential; \$0.60/ cubic yd</b>	\$130,648	\$173,163	\$203,777	\$176,773	\$684,361
<b>TOTAL</b>	\$212,447	\$237,646	\$255,506	\$203,124	<b>\$908,723</b>

\*\* As with the report on Solid Waste Management Tax Receipts, these monthly figures represent tax returns received, and assessments and adjustments made in that month.



SOLID WASTE MANAGEMENT TAX RECEIPTS  
SECOND PERIOD: MAY 1, 1998 — AUGUST 31, 1998

**1998 SWMT, SCORE, & SWGA Receipt Totals:**

<i>SWMT: Lines on ST-1</i>	<i>1/1/98 - 4/30/98 1st (revised) Report</i>	<i>5/1/98 - 8/31/98 2nd Report</i>	<i>Total @ SWMT Line</i>	<i>9/1/98 - 12/31/98 3rd Report</i>
Line 102-- Residential; 9.75%	\$4,272,544	\$5,762,337	\$10,034,881	\$ to be determined
Line 103-- Commercial MSW; 17%	\$5,538,234	\$6,904,566	\$12,442,800	\$ t/b/d
Line 104 Commercial Non-MMSW; \$0.60/ cubic yd	\$501,194	\$633,895	\$1,135,089	\$ t/b/d
<b>TOTAL SWMT:</b>	<b>\$10,311,972</b>	<b>\$13,300,798</b>	<b>\$23,612,770</b>	<b>\$ t/b/d</b>

<i>SCORE &amp; SWGA: Lines on ST-1</i>	<i>1/1/98 - 4/30/98 1st (revised) Report</i>	<i>5/1/98 - 8/31/98 2nd Report</i>	<i>Total @ SWGA or SCORE line</i>	<i>9/1/98 - 12/31/98 3rd Report</i>
Line 105 SCORE; 6.5%	\$3,333,287	\$199,201	\$3,532,488	\$ t/b/d
Line 106 SWGA Residential; (\$2.00 annual)	\$59,915	\$24,696	\$84,611	\$ t/b/d
Line 107 SWGA Residential; \$0.03/ bag	\$3,736	\$465	\$4,201	\$ t/b/d
Line 108 SWGA Nonresidential; \$0.60/ cubic yd	\$3,030,486	\$684,361	\$3,714,847	\$ t/b/d
<b>TOTAL SCORE &amp; SWGA</b>	<b>\$6,427,424</b>	<b>\$908,723</b>	<b>\$7,336,147</b>	<b>\$ t/b/d</b>

<i>Lines 102 through 108</i>	<i>1/1/98 - 4/30/98 1st (revised) Report</i>	<i>5/1/98 - 8/31/98 2nd Report</i>	<i>Total of SWMT, SWGA &amp; SCORE</i>	<i>9/1/98 - 12/31/98 3rd Report</i>
<b>TOTAL SWMT, SCORE &amp; SWGA for 1998:</b>	<b>\$16,739,396</b>	<b>\$14,209,521</b>	<b>\$30,948,917</b>	<b>\$ t/b/d</b>

**1998 SWMT, SCORE, & SWGA Deposit Totals:**

<b>DEPOSITS</b>	<b>1/1/98 - 4/30/98</b>	<b>5/1/98 - 8/31/98</b>	<b>Total</b>	<b>9/1/98 - 12/1/98</b>
SWMT	\$10,208,158	\$13,394,323	\$23,602,481	t/b/d
SWGA	\$3,100,696	\$685,717	\$3,786,413	t/b/d
SCORE***	\$3,333,287	\$199,201	\$3,532,488	t/b/d
<b>TOTALS</b>	<b>\$16,642,141</b>	<b>\$14,279,241</b>	<b>\$30,921,382</b>	<b>t/b/d</b>

\*\*\* Since "SCORE tax" is sales tax , it is deposited as sales tax to general fund with other sales tax dollars. Assume for this report that SCORE deposits are the same as the line-item report amounts.

