§2205. Fee payments

Each operator of a solid waste disposal facility shall make the fee payment quarterly. The fee must be paid to the department on or before the 20th day of April, July, October and January for the 3 months ending the last day of March, June, September and December. [PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

1. Quarterly reports. Each fee payment must be accompanied by a form prepared and furnished by the department and completed by the operator. The form must state the total weight or volume of solid waste disposed of at the facility during the payment period and provide any other aggregate information determined necessary by the department to carry out the purposes of this chapter. The form must be signed by the operator.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

- **2. Timeliness of payment.** The operator is deemed to have made a timely payment of the fee if the operator complies with all of the following:
 - A. The enclosed payment is for the full amount owed pursuant to this section and no further department action is required for collection; [PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]
 - B. The payment is accompanied by the required form and the form is complete and accurate; and [PL 1989, c. 585, Pt. A, §7 (NEW).]
 - C. The letter transmitting the payment that is received by the department is postmarked by the United States Postal Service on or prior to the final day on which the payment is to be received, unless an alternative date is agreed upon in writing by the operator and the department. [PL 1999, c. 385, §9 (AMD).]

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- **3. Discount.** Any operator that makes a timely payment of the fee as provided in this section is entitled to apply against the fee payable a discount of 1% of the amount of the fee collected. [PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]
- **4. Refunds.** Any operator who believes the fee was overpaid by the operator may file a petition for refund to the department. If the department determines that the operator has overpaid the fee, the department shall refund to the operator the amount due the operator, together with interest at a rate established by the department.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

5. Alternative proof of payment. For purposes of this section, presentation of a receipt indicating that the payment was mailed by registered or certified mail on or before the due date is evidence of timely payment.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

6. Interest. If an operator fails to make a timely payment of the fee, the operator shall pay interest on the unpaid amount due at the rate established by the department from the last day for timely payment to the date paid.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

7. Additional penalty. In addition to the interest provided in subsection 6, if an operator fails to make timely payment of the fee, 5% of the amount of the fee must be added to the amount actually due if the failure to file a timely payment is for not more than one month, with an additional 5% for each additional month, or fraction of a month, during which the failure continues, not exceeding 25% in the aggregate.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

8. Assessment notice. If the department determines that any operator has not made a timely payment of the fee, the department shall send the operator a written notice of the amount of the deficiency, within 30 days of determining the deficiency. When the operator has not provided a complete and accurate statement of the weight or volume of waste received at the facility for the payment period, the department may estimate the weight or volume in the notice.

The operator charged with the deficiency has 30 days to pay the deficiency in full or, if the operator wishes to contest the deficiency, forward the amount of the deficiency to the department for placement in an escrow account with the Treasurer of State or any bank in the State, or post an appeal bond in the amount of the deficiency. The bond must be executed by a surety licensed to do business in the State and be satisfactory to the department. Failure to forward the money or appeal bond to the department within 30 days results in a waiver of all legal rights to contest the deficiency.

If, through the administrative or judicial review of the deficiency, it is determined that the amount of deficiency must be reduced, the department shall within 30 days remit the appropriate amount to the operator, with any interest accumulated by the escrow deposit.

The amount determined after administrative hearing or after waiver of administrative hearing is payable to the department and is collectible.

If any amount due under this subsection remains unpaid 30 days after receipt of notice of the deficiency, the department may order the operator of the facility to cease receiving any solid waste until the amount of the deficiency is completely paid.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

9. Filing of appeals. Notwithstanding any other provision of law, all appeals of final department actions concerning the fee must be filed with the department pursuant to section 2206.

[PL 1995, c. 465, Pt. A, §77 (AMD); PL 1995, c. 465, Pt. C, §2 (AFF).]

SECTION HISTORY

PL 1989, c. 585, §A7 (NEW). PL 1995, c. 465, §A77 (AMD). PL 1995, c. 465, §C2 (AFF). PL 1999, c. 385, §9 (AMD).

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