

APPENDIX VI

Vermont Tax Codes

Unless one of the following tax codes apply, all manifested shipments of hazardous waste initiated in Vermont will be taxed at the rate specified in **32 VSA § 10103(a)(2)**. These tax codes must be entered into the Waste Codes section of the federal Uniform Hazardous Waste Manifest (Forms 8700-22 and 8700-22A (Rev. 3-05)) for a reduced tax rate or exemption to apply.

SPECIAL TAX RATE CODES:

VX50 Aggregated Waste [32 VSA § 10103(a)(3)]

Hazardous waste destined for any form of management shall be taxed at the rate of 1.0 cent per pound, if all of the following apply:

- (A) it is shipped from a storage or collection facility for which financial responsibility is required and maintained under section 6605 or 6606 of Title 10 or the rules adopted under those sections;
- (B) it is not generated by the owner or operator of the storage or collection facility;
- (C) it has not been previously taxed in Vermont; and
- (D) it has not been held on-site for more than 180 days.

VX51 Recycling Rate [32 VSA § 10103(a)(1)]

Hazardous waste destined to be recycled for a beneficial purpose as defined in section 7-602 of these regulations, except if it meets the criteria for aggregated waste (VX50) above, shall be taxed at the rate of 11 cents per gallon of liquid or 1.4 cents per pound of solid.

TAX EXEMPT CODES:

The following wastes and materials are not subject to the tax imposed at 32 VSA § 10103(a):

VX60 Household Hazardous Waste (HHW) [VHWMR § 7-203(a)]

Household hazardous waste, including household waste that has been collected, transported, stored, treated, disposed, recovered (e.g., refuse-derived fuel) or reused. Household waste does not include hazardous waste generated at home-based businesses.

VX61 Federal Generators

Wastes generated by the federal government or federal governmental entities. This exemption generally does not apply to federal contractors.

VX62 Environmental Contingency Fund (ECF) [32 VSA § 10103(b)(1)]

Hazardous waste which is generated as a result of any action taken under section 1283 of Title 10 for which disbursements from the environmental contingency fund have been or will be made by the secretary.

VX63 Internal Shipments

Internal shipments within captive storage facilities. Waste from captive storage facilities is taxed when it is shipped to an off-site designated facility.

VX64 Previously Taxed Waste [32 VSA § 10103(b)(6)]

Hazardous waste that has been previously subject to the tax of 32 § VSA 10103, provided: (a) the person shipping the previously taxed waste has not held the waste for more than 180 days, and (b) if the waste has been mixed, the resulting mixture does not change the applicable U.S. Department of Transportation shipping description from that which applied before the waste was mixed.

VX65 Imports from a Foreign Country [32 VSA § 10103(c)(2)]

Any person who initiates a manifest to import hazardous waste into Vermont from a foreign country shall not be required to pay a tax under 32 VSA § 10103(a).

VX66 Redevelopment of Contaminated Properties Program (RCPP) [32 VSA § 10103(b)(7)]

Hazardous waste shipped in implementing a corrective action plan approved under 10 V.S.A. § 6615a, the redevelopment of contaminated properties program, provided that the secretary issues a certificate of completion, as provided under that section.

VX67 Specific Waivers [32 VSA § 10102(a)(2)]

Where the secretary of natural resources has determined, on a case-by-case basis, that this tax should not apply to a particular waste or generator.

Note: The VT99 Code should be used to describe non-hazardous wastes that do not require a unique identity on a manifest for either data tracking or tax purposes.