

Instructions for Payment of the Solid Waste Management Fee, Subtitle D Management Fee and Preparation of the Quarterly Report Documents

All solid waste management landfill facilities that accept solid waste for disposal are required to prepare a report and pay fees on the amount of waste accepted each calendar quarter. (See: 415 ILCS 5/22.15(b) and 415 ILCS 5/22.44(b)). The following instructions are provided to assist in describing the applicable requirements under "Procedures for Operation of the Non-Hazardous Solid Waste Fee System," 35 Ill. Adm. Code 858. The instructions below are a reiteration of requirements for preparing the documents and paying the fees reflected in the Solid Waste Management Fee and Subtitle D Management Fee - Quarterly Summary and Payment ("Quarterly Summary").

Daily Records

Solid waste management landfills are required to maintain records of all waste received daily for disposal. The Daily Record must be maintained at the landfill or the company's business office and must be made available for inspection or copying upon request. For each load of waste received, the Daily Record must identify the type of waste received, the amount of waste received, the waste's State of origin, and the basis for any fee exemption assessed by the facility. If a fee exemption is claimed, the Daily Record must also include documentation supporting the exemption.

The amount of waste accepted for disposal must be tracked using the same measurement as fee payment. If fees are paid based on cubic yards, the volume of the waste must be tracked in cubic yards. (See: 35 Ill. Adm Code 858.201 through Section 858.208). If fees are paid based on tons, the weight of the waste must be tracked in tons. (See: 35 Ill. Adm. Code 858.301 through Section 858.309). If a landfill's fee payments alternate between cubic yards and tons, both methods of measurement must be tracked. Landfills that pay fees based on tons must use an on-site scale that is annually certified as accurate by the Illinois Department of Agriculture.

Landfills may develop their own daily record forms provided the form contains all information required by applicable Illinois law and Agency regulations. (See: 35 Ill. Adm. Code 858.203 and 35 Ill. Adm. Code 858.303). If gate tickets are used as part of the daily record, the gate tickets should be issued in sequential numerical order. All gate tickets, including voided tickets must be maintained.

Monthly Records

Monthly records must be maintained in one of the two attached prescribed formats. One format is for facilities that track waste and pay fees based on cubic yards and the other is for facilities that track waste and pay fees based on tons. Landfills that alternate fee payment between cubic yards and tons must complete both forms.

Monthly records must account for all information contained in the daily records, including, but not limited to, the volume of waste accepted for disposal that is exempt from fees. Copies of the monthly records must be submitted to the Illinois EPA with the corresponding Quarterly Summary.

Quarterly Summary and Payment

The Quarterly Summary and Payment Form must be maintained using the forms prescribed by the Illinois EPA. The Quarterly Summary and Payment Form must account for all information contained in the daily and monthly records, including, but not limited to, the volume and/or weight of waste that is accepted for disposal that is exempt from fees. (See: 35 Ill. Adm. Code 858.207 and 35 Ill. Adm. Code 858.308).

The Quarterly Summary due on April 15 of each year is required to include an estimate of the remaining permitted capacity for the site based on the site permit as of April 1 of that year. (See: 35 Ill. Adm. Code 858.207(c) and 35 Ill. Adm. Code 858.308(c)). Alternatively, the estimated remaining capacity may be exported, as set forth in 415 ILCS 20/4.

Fees

The Illinois Environmental Protection Act established the Solid Waste Management Fee and Subtitle D Management Fee for solid waste management facilities to pay quarterly estimates and an annual fee in Illinois. These fees are based on the volume of waste accepted for disposal during the relevant calendar year and are reflected in the table below. (See: 415 ILCS 5/22.15(b)(1-5) and 415 ILCS 5/22.44(b)(1-5)).

Disposal Volume	Solid Waste Management Fee	Subtitle D Management Fee
150,000 yds ³ <	\$0.95 per yd ³ or \$2.00 per ton	\$0.101 per yd ³ or \$0.22 per ton
100,000 yds ³ – 150,000 yds ³	\$52,630.00	\$7,020.00
50,000 yds ³ – 100,000 yds ³	\$23,790.00	\$3,120.00
10,000 yds ³ – 50,000 yds ³	\$7,260.00	\$975.00
<10,000 yds ³	\$1,050.00	\$210.00

For payments due January 15 of each year, the amount owed is based on the volume of waste permanently disposed of during the previous calendar year minus the amounts paid during the first three quarters of the year. (See: 35 Ill. Adm. Code 858.401(c)(2)). Fees paid on or before April 15, July 15, and October 15 of each year, are based on the procedures set forth in 35 Ill. Adm. Code 858.401(c)(1) to pay a quarterly estimate of the annual fee. If the calculations of fees result in an overpayment in any given calendar year, the Illinois EPA will provide credit to any fees due during the next reporting year. (See: 35 Ill. Adm. Code 858.401(d)). Fee payments due on or before April 15, July 15, and October 15 of each year, may be subject to an alternative fee payment calculation, if approved by the Illinois EPA in accordance with 35 Ill. Adm. Code 858.401(g).

If both tons and cubic yards are reported, the quantity of solid waste shall be converted into cubic yards on each Quarterly Summary and Payment Form. The conversion ratio for making this determination is 3.3 cubic yards per ton. (See: 35 Ill. Adm. Code 858.401(c)(1)(A)). Calculations of waste converted from tons to cubic yards shall be weighed on a scale that has been certified under the Weights and Measures Act. (See: 35 Ill. Adm. Code 858.201).

For owners and operators that solely weigh the solid waste received at their facilities, the payment due is calculated by multiplying the quantity of solid waste received in tons weighed times the applicable rates in Section 22.15 and Section 22.44 of the Illinois Environmental Protection Act. (See: 35 Ill. Adm. Code 858.401(b)).

Fee Exemptions

The Solid Waste Management Fee and the Subtitle D Management Fee may not apply all wastes accepted for disposal, including the waste streams identified below. Owners and operators should review 35 Ill. Adm. Code 858.103 for the exemptions from the fee system. Documentation supporting a landfill's claim of exemption must be maintained as part of the landfill's Daily Records and submitted to the Illinois EPA with the Quarterly Summary. (See: 415 ILCS 5/22.15(k) and 415 ILCS 5/22.44(c)).

1. Hazardous Waste. Section 3.220 of the Illinois Environmental Protection Act defines the phrase "hazardous waste." Documentation supporting this exemption includes, at a minimum, Uniform Hazardous Waste Manifests for the accepted waste.
2. Pollution Control Waste. Section 3.335 of the Illinois Environmental Protection Act defines the phrase "pollution control waste." For the purposes of Section 858, "a waste is a 'pollution control waste' rather than a 'industrial process waste' if it is a non-hazardous special waste resulting from operation of a pollution control device authorized or permitted pursuant to any state or federal law or any standards or regulations thereunder." (See; 35 Ill. Adm. Code 858.103(c)). Common examples of these wastes include treatment plant sludges, baghouse dusts, scrubber sludges, chemical spill cleanings, and contaminated soils from remediation sites and construction projects. Documentation supporting this exemption may include, manifests identifying the waste and waste generator, waste profile information, or information that includes a description of the waste, the generator of the waste, and the activity that generated the waste.
3. Waste from recycling, reclamation, or reuse processes that have been approved by the Illinois EPA as being designed to remove any contaminant from wastes so as to render the wastes reusable, provided that the process renders at least 50 percent of the waste reusable. Common examples of these wastes include processes that generate materials that are subject to beneficial use determinations or residuals from materials recovery facility operations. This exemption does not apply to waste that is not generated from a recycling process, such as office waste or other common municipal waste. Documentation

supporting this exemption may include, at a minimum, information that includes a description of the waste, the generator of the waste, and the activity that generated the waste.

4. Non-hazardous solid waste that is received at a landfill and composted or recycled through a process permitted by the Illinois EPA.

5. Any landfill permitted by the Illinois EPA to receive only demolition or construction debris or landscape waste.

Fee and reports are to be received by the Illinois EPA within fifteen calendar days after the end of each Quarterly Reporting Period. The reporting schedule is outlined below. (See: 35 Ill. Adm. Code 858.401(a)).

Calendar Quarter Reported	Report Due Date
First Quarter (January through March)	April 15
Second Quarter (April through June)	July 15
Third Quarter (July through September)	October 15
Fourth Quarter (October through December)	January 15

These reports should be submitted to:

Illinois Environmental Protection Agency
Attn: Accounts Receivable Fiscal Services Section #2
2520 West Iles Avenue, Post Office Box 19276
Springfield, Illinois 62794-9276

All checks should be payable to: Illinois Environmental Protection Agency

How to Complete the Combined Quarterly Summary and Payment Form:

1. Section I - Cubic Yards (CY) of Waste Received
 - a. Identify the cubic yards of waste received each month during this reporting quarter, differentiating between waste that is subject to fees and waste that is exempt from fees.
 - b. Add each section to determine the total for this quarter.
 - c. Year total is the total for each category of waste for this calendar year, including this quarter if the report submitted on or before January 15th. Any other Quarterly Summary report fee is determined by estimating the applicable disposal volume by adding the preceding three calendar months and multiplying by four to determine the estimated year total.
 - d. This section is to be used for waste where fee payment is based on cubic yards. Waste cannot be converted from tons to cubic yards unless it has been weighed on a scale that has been certified under the Weights and Measures Act.
2. Section II - Tons of Waste Received
 - a. Identify the tons of waste received each month during this reporting quarter, differentiating between waste that is subject to fees and waste that is exempt from fees.
 - b. Add each section to determine the total for this quarter.
 - c. Year total is the total for each category of waste for this calendar year, including this quarter if the report submitted on or before January 15th.
 - d. This section is to be used only for waste which has been weighed on a scale that has been certified under the Weights and Measures Act. Waste cannot be converted from cubic yards to tons for purposes of fee payment.
3. Solid Waste Management Fee
 - a. Based on the estimated year total identified in 1(c) above, determine the applicable cubic yard disposal volume and dividing by four to calculate your quarterly fee. If submitting the January 15th Quarterly Summary, subtract from the year total the previous three-quarter payments to determine the quarterly fee.
 - b. For owners and operators that solely weigh the solid waste received at their facilities, the payment due is calculated by multiplying the quantity of solid waste received in tons weighed times the applicable rates in Section 22.15 and Section 22.44 of the Illinois Environmental Protection Act. (See: 35 Ill. Adm. Code 858.401(b)).
 - c. Adjustments (+) or (-): if applicable, identify the amount to be added or subtracted for any fees due from a previous calendar year to the total obtained in 3(a) above. (See: 35 Ill. Adm. Code 858.401(d)).
 - d. Total (a) \$: This represents the total payment of fees due for cubic yards and/or tons, less any adjustments from a previous period.
4. Subtitle D Management Fee. The Subtitle D Management Fee is calculated using the same steps as the Solid Waste Management Fee, but with the fee amounts identified in the Quarterly Summary and Payment Form.
5. Amount Due with this Report. The total fee due is the sum of the Solid Waste Management Fee and Subtitle D Management Fee amounts reflected in the Quarterly Summary and Payment Form. Section 858.208 and Section 858.309, detail the requirements for any revisions or adjusted payments to the monthly or quarterly reports. (See: 35 Ill. Adm. Code 858.208 and 858.309).

6. State of Origin Quarterly Report. All solid waste accepted for disposal in an Illinois permitted landfill must be identified according to the State from which it was generated or the State from which the waste was shipped to the landfill. If the waste was generated in or transported from more than one State, the operator must estimate the quantity from each State of origin, the operator shall estimate the quantity from each State, based on information provided by the transporter and record the data accordingly. This information should be reflected in the same manner as other solid waste information.