## LEGISLATIVE BILL 1034

Approved by the Governor April 20, 1994

Introduced by Robinson, 16; Abboud, 12; Avery, 3; Bernard-Stevens, 42; Bohlke, 33; Bromm, 23; Byars, 30; Coordsen, 32; Crosby, 29; Cudaback, 36; Dierks, 40; Elmer, 38; Fisher, 35; Hall, 7; Hartnett, 45; Hillman, 48; Hudkins, 21; Janssen, 15; Jones, 4; Lynch, 13; McKenzie, 34; Moore, 24; Pedersen, 39; Pirsch, 10; Preister, 5; Rasmussen, 20; Robak, 22; Schellpeper, 18; Schimek, 27; Schmitt, 41; Vrtiska, 1; Wehrbein, 2; Will, 8; Witek, 31

AN ACT relating to solid waste recycling; to amend sections 13-2039 and 81-15,162, Revised Statutes Supplement, 1992, and sections and sect 81-1504.01, 81-1566.01, 81-15,160, 81-15,161, 81-15,164, and 81-15,165, Revised Statutes Supplement, 1993; to prohibit land disposal of scrap tires as prescribed; to require a report; to name the Waste Reduction and Recycling Incentive Act; to state intent; to define and redefine terms; to provide powers and duties for the Director of Environmental Quality; to eliminate powers and duties of the Environmental Quality Council; to provide for a scrap tire reduction and recycling program; to create a fund; to provide for and change provisions relating to permits and fees; to provide for grants and loans as prescribed; to harmonize provisions; to provide a termination date; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 13-2039, Revised Statutes Supplement, 1992,

be amended to read as follows:

13-2039. (1) On and after September 1, 1994, land disposal of yard waste shall be prohibited, except that yard waste which has been separated at its source from other solid waste may be accepted by a landfill for the purpose of soil conditioning or composting. State and local governmental entities responsible for the maintenance of public lands shall give preference to the use of composted materials in all land maintenance activities. Nothing in this section shall be construed to prohibit the use of yard waste as land cover or as soil-conditioning material.

1994, land disposal of lead-acid (2) On and after September 1,

batteries and waste oil shall be prohibited.

(3)(a) On and after September 1, 1995, land disposal of waste tires shall be prohibited except for waste tires processed in a manner established by the department. A landfill shall not refuse to accept a waste tire which has been properly processed.

(b) On and after September 1, 1998, land disposal of waste tires in

any form shall be prohibited.

September 1, 1995, land disposal of discarded (4) On and after

household appliances shall be prohibited.

(5) On and after September 1, 1996, land disposal of unregulated hazardous wastes, except household hazardous wastes, which are exempt from the regulations under the Environmental Protection Act shall be prohibited unless such disposal occurs at a licensed hazardous waste disposal facility.

(6) For purposes of this section, land disposal shall include,

not be limited to, incineration at a landfill.

Sec. 2. That section 81-1504.01, Revised Statutes Supplement, 1993, be amended to read as follows:

81-1504.01. The (1) Except as provided in subsection (2) of this section, the Department of Environmental Quality shall provide the following

information to the Clerk of the Legislature by December 1 of each year:

(1) (a) A report by type of service or aid provided by the use and distribution of federal funds received by the department. The report shall also include user fees, permit fees, license fees, and application fees authorized by the federal Environmental Protection Agency as follows:

(a) (i) Actual expenditure of each grant or authorized fees for the most recently completed state fiscal year, including state matching funds;

(b) (ii) Current budget and planned use and distribution of each grant and authorized fees for the current state fiscal year, including state matching funds;

(c) (iii) A summary of the projected funding level of each grant and authorized fees and the impact of federal mandates and regulations upon the future use of each grant and authorized fees; and

(d) (iv) Program summaries including statistical summaries when applicable for the most recently completed state fiscal year and program activity goals for the current state fiscal year;

(2) (b) A summary of regulations of the federal Environmental Protection Agency which the department is required to implement and which do not include federal funding assistance and the possible financial impact to the state and political subdivisions;

(3) (c) A report by type of service or aid provided by the use and distribution of state general and cash funds, including user fees, permit fees, license fees, and application fees, to carry out activities that are not

funded by federal grants as follows:

tunded by rederal grants as rollows:

(a) (i) Actual expenditure of state funds, by agency sections, for the most recently completed state fiscal year, including a breakdown of expenditures by personal services, operations, travel, capital outlay, and consulting and contractual services;

 $\frac{(b)}{(ii)}$  Current budget and planned use and distribution of state funds, by agency sections, for the current state fiscal year, including a breakdown of expenditures for personal services, operations, travel, capital outlay, and consulting and contractual services;

(e) (iii) A summary of projected program funding needs based upon the statutory requirements and public demand for services and the department's

assessment of anticipated needs statewide; and

(d) (iv) Program summaries including statistical summaries when applicable for the most recently completed state fiscal year and program activity goals for the current state fiscal year;

(4) (d) A report regarding staff turnover by job class and the department's assessment of its ability to hire and retain qualified staff considering the state's personnel pay plan;

(5) (e) A report listing the method used by each new or existing permittee, or other person who is required by the department to

establish proof of financial responsibility; and

(6) (f) A report of funds credited to the Nebraska Litter Reduction and Recycling Fund under the Nebraska Litter Reduction and Recycling Act.

(2) By December 1, 1996, the department shall provide a status report on the statewide scrap tire program developed pursuant to section 9 of this act, including applications for grants and loans from the Scrap Tire Reduction and Recycling Incentive Fund, grants and loans made from the fund, the current status of each loan, the contributions each grant and loan have made to the development of the statewide scrap tire program, and the current status of the scrap tire problem in the state.
Sec. 3. That section 81-1566.01, Revised Statutes Supplement, 1993,

be amended to read as follows:

Sections 81-1504.01, 81-1534, 81-1536, 81-1566.01. Sections 81-1504.01, 81-1534, 81-1536, 81-1542, 81-1548.01, 81-1548.02, 81-1549, 81-1553, 81-1555 to 81-1559, 81-1560.01 to 81-1560.04, 81-1561, 81-1563, 81-1565, 81-1566.01, and 81-15,163 shall become operative on July 1, 1993. Sections 81-15,166, 81-15,164, and 81-15,165 and the The repeal of section 81-15,163 shall become operative on December 1, 1994, if the proceeds received prior to December 1, 1994, from the litter fee imposed by sections 81-1559 to 81-1560.02 for the period July 1, 1993, through lune 30, 1904, are one million four hundred thousand dellars or more 81-1566.01. June 30, 1994, are one million four hundred thousand dollars or more.

Sec. 4. Sections 81-15,159 to 81-15,165, this section, and sections 5, 6, 9, and 11 to 17 of this act shall be known and may be cited as the Waste Reduction and Recycling Incentive Act.

Sec. 5. (1) The Legislature further finds and declares that:

(a) The number of scrap tires existing in the state and the number of scrap tires generated each year has created a serious environmental threat

to the citizens of Nebraska; and

(b) Scrap tires can be recycled or processed for many uses and this recycling and processing should be encouraged and assisted by the state since recycling and reduction of scrap tires is an important component of Nebraska

overall waste management system.

(2) It is the intent of the Legislature to facilitate the recycling and reduction of scrap tires. The state can encourage this by funding grants and loans to promote programs or projects that will benefit the general public by reducing the number of scrap tires in Nebraska. Sec. 6. For purposes of the Waste Reduction and Recycling Incentive

Act:

(1) Collection site shall mean a site used for the temporary storage of more than one hundred scrap tires;

(2) Council shall mean the Environmental Quality Council;
(3) Department shall mean the Department of Environmental Quality; (4) Director shall mean the Director of Environmental Quality;

(5) Manufacturing process shall mean a process that uses the resources contained in scrap tires to create a new rubber-based product but shall not include the recovery of energy from scrap tires:

(6) Scrap tire shall mean a tire that is no longer suitable for its

original intended purpose because of wear, damage, or defect; (7) Tire shall mean any tire made of rubber or other resilient

material and normally used on any vehicle listed in section 81-15,162;
(8) Tire collector shall mean a person, business, or other

who owns or operates a collection site;

(9) Tire-derived product shall mean the usable materials produced

from the chemical or physical processing of a scrap tire;

(10) Tire hauler shall mean a person, business, or other engaged in the business of picking up and transporting scrap tires for storage, processing, or disposal but shall not include an entity the involvement of which with scrap tires is incidental to hauling refuse. rubbish, or garbage as those terms are defined in section 81-1502;

(11) Tire processing shall mean the chemical or physical

alteration a scrap tire for the purpose of producing tire-derived products, including

fuel, from scrap tires;

(12) Tire processing facility shall mean a facility used for tire

processing;

(13) Tire processor shall mean a person, business, or other entity

engaged in tire processing; and

(14) Tire retailer shall mean a person, business, or other entity which engages in the retail sale of tires in any quantity for any use or purpose by the purchaser other than for resale.

Sec. 7. That section 81-15,160, Revised Statutes Supplement, 1993,

be amended to read as follows:

81-15,160. (1) There is hereby created a Waste Reduction and Recycling Incentive Fund to be administered by the Department of Environmental Quality. The fund shall consist of proceeds from the fees imposed pursuant to seetien 81-15,162 sections 81-15,159 to 81-15,165 and from loan repayments under section 16 of this act.

(2) The fund may be used for purposes which include, but are not

limited to:

(a) Technical and financial assistance to political subdivisions for creation of recycling systems and for modification of present recycling systems;

(b) Recycling and waste reduction projects, including education, planning, and technical assistance;

(c) Market development for recyclable materials separated by generators, including public education, planning, and technical assistance;
(d) Capital assistance for establishing private and public

intermediate processing facilities for recyclable materials and facilities using recyclable materials in new products;

(e) Programs which develop and implement composting of yard waste

and composting with sewage sludge;

(f) Technical assistance for waste reduction and waste exchange for waste generators;

(g) Programs to assist communities and counties to develop and

implement household hazardous waste management programs;

(h) Incentive grants to political subdivisions to assist and encourage the closure of landfills operating without a permit, the regional consolidation of solid waste disposal facilities operating with a permit, and the use of transfer stations. Grants awarded for programs involving disposal shall include provisions for waste reduction and recycling; and

(i) Capital assistance for establishing private and public facilities to manufacture combustible waste products and to incinerate waste

to generate and recover energy resources.

(3) No grant shall be made under section 81-15,161 to a political subdivision which operates a landfill operating without a permit unless the grant will be used to meet permit standards and the landfill is issued a permit within two years after the award of the grant.

(4) Priority for grants made under section 81-15,161 shall be given to grant proposals that will be used for the recycling of tires or tire waste reduction, except that on or before June 30, 1999, grant proposals that will be used for the recycling of tires or tire waste reduction shall be submitted and considered under sections 12 to 15 of this act and shall not be funded

from the Waste Reduction and Recycling Incentive Fund.

(5) The Department of Environmental Quality may receive gifts, bequests, and any other contributions for deposit in the fund. Any money in the fund available for investment shall be invested by the state investment LB 1034

officer pursuant to sections 72-1237 to 72-1276.

Sec. 8. That section 81-15,161, Revised Statutes Supplement, 1993,

be amended to read as follows:

11. 15,161. (1) Allocations from the Waste Reduction and Recycling Incentive Fund and from the Scrap Tire Reduction and Recycling Incentive Fund may be made as grants to a political subdivision or other entity or organization, public, or private, or nonprofit, or as loans as provided in section 15 of this act when it is found that the proposed reduction or recycling program, or project, or study appears to benefit the general public, to further the goals of waste reduction and recycling, and to be consistent with proper waste management practices. Each application for a grant or loan under the Waste Reduction and Recycling Incentive Act from the fund shall be filed with the Department of Environmental Quality department in a manner and form prescribed by the department.

(2) The council shall adopt guidelines for the determination of eligibility of public, private, and nonprofit entities, organizations, or persons to receive funds pursuant to the Waste Reduction and Recycling Incentive Act and for the determination of qualification and suitability of plans submitted by such entities, organizations, and persons consistent with

(2) (3) An application for a grant from the fund or loan shall: (a) Describe the nature and purpose of the proposed program, or project, or study; (b) set forth or be accompanied by a plan for development of the proposed program, or project, or study, together with engineering, economic, and financial feasibility data and information and such estimated costs of construction or implementation as may be required by the department; (c) state whether money other than that for which the application is made will be used to help in meeting program, or project, or study costs and whether such money is available or has been sought for this purpose; (d) when appropriate, state that the applicant holds or can acquire title to all lands or has the necessary easements and rights-of-way for the project and related lands; (e) show that the applicant possesses all necessary authority to undertake or participate in the proposed program, or project, or study; and (f) demonstrate the probable environmental and ecological consequences that may result from such the proposed program or project. Upon receipt of an application the birector of Environmental Quality director shall evaluate and investigate all aspects of the proposed program, or project, or study and the proposed schedule for the development and completion of such program, or project, or study for funding. The make appropriate recommendations to the Environmental Quality Council. As a part of his or her investigation, the director shall consider whether the plan for development of the program, or project, or study is satisfactory. If the director determines that the plan is unsatisfactory or that the application does not contain adequate information upon which to make determinations, the director shall return the application to the applicant and necessary to make the plan or the application satisfactory.

(3) (4) The director shall within a reasonable time, not to exceed six months, after receipt of such application report to the council the results of his or her evaluation and investigation and shall recommend approved or rejection of approve or reject grant funding for the program, or project, or study. The director shall indicate what form of allocation he or she deems appropriate. Funds for grants or loans from the Scrap Tire Reduction and Recycling Incentive Fund shall be allocated as provided in section 12 of this act. The council shall be allocated as provided in section 12 of this act. The council shall act in accordance with the director's recommendations unless action to the contrary is approved by each council member eligible to vote on the specific recommendation under consideration. No council member shall be eligible to participate in the action of the council encerning an application for funding to any entity in which such council member has any interest. If the council approves the recommendation of the director, the director shall allocate the funds. The grant shall be for a specific dollar amount of funds, and the funds shall be used only for the purpose specified in the grant. The Subject to sections 12 to 16 of this act, the director may set any terms for the administration of the funds as he or she deems necessary and any penalties to be imposed upon the recipient if it fails to comply with any requirements of the grant.

(4) (5) It is the intent of the Legislature that allocations from the fund Waste Reduction and Recycling Incentive Fund and the Scrap Tire Reduction and Recycling Incentive Fund shall be made in an equitable manner which maximizes the benefits of the fund funds. When awarding grants, the council director shall balance the needs of: (a) All geographic areas of the state; (b) all sizes and classes of communities; and (c) all manner and scale

of programs, and projects, and studies. The council director shall also give consideration to eligible programs, and projects, and studies which would specifically employ disabled or handicapped persons.

(5) (6) The council shall adopt and promulgate rules and regulations to carry out this section and section 81-15,160 the Waste Reduction and

Recycling Incentive Act.

(1) There is hereby created the Scrap Tire Reduction and Sec. 9. Recycling Incentive Fund to be administered by the department. The fund shall consist of the proceeds from the fees imposed pursuant to section 11 of this act and, before July 1, 1999, proceeds from the fees imposed pursuant to section 81-15,162 and from loan repayments under section 15 of this act. The department may receive gifts, beguests, and any other contributions for credit to the fund. Any money in the fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1276.

(2) Money in the fund may be used for the development of a statewide

to facilitate the elimination of health and safety hazards caused by scrap tires and collection sites, including, but not limited to: Collection site abatement; the collection, management, and clean-up of scrap tires; regulation of permitted tire processors, tire collectors, collection sites, and tire haulers; research and studies to determine the technical and economic feasibility of uses of tire-derived products and to promote the production of such products; market development of tire-derived products, including planning and technical assistance; public education on scrap tire management; and grants and loans to achieve these goals. It is not the intent of the Legislature that the state bear the responsibility to achieve these goals, but it is the intent of the Legislature that the state provide assistance, financial and otherwise, to political subdivisions and other entities, public, private, and nonprofit, to enable them to achieve these goals.

Sec. 10. That section 81-15,162, Revised Statutes Supplement, 1992,

be amended to read as follows:

81-15,162. (1) Commencing October 1, 1990, there is hereby imposed a fee of one dollar on each tire of every new motor vehicle, trailer, or semitrailer sold at retail in this state. Such fee shall be collected by the county treasurer at the time of registration of the motor vehicle, trailer, or semitrailer and remitted to the Department of Revenue.

(2) Commencing October 1, 1990, there is hereby imposed a fee of one dollar on every tire sold at retail in this state, including every farm tractor tire, which tires are not on a motor vehicle, trailer, or semitrailer pursuant to subsection (1) of this section. Such fee shall be collected from the purchaser by the tire retailer at the time of purchase and shall be remitted to the Department of Revenue.

(3) For purposes of this section, tire shall mean any tire made of rubber or other resilient material and normally used on any vehicle listed in this section. Tire have the definition found in section 6 of this act shall include a pneumatic and solid tire but shall not include a recapped or regrooved tire.

(4) Subject to section 81-15,165:

(a) On or before June 30, 1999, the fees remitted to the Department of Revenue under this section shall be remitted to the State Treasurer for credit to the Scrap Tire Reduction and Recycling Incentive Fund; and (b) After June 30, 1999, the fees remitted to the Department of Revenue under this section shall be remitted to the State Treasurer for credit

to the Waste Reduction and Recycling Incentive Fund.

Sec. 11. (1) A tire collector, tire processor, or tire hauler shall permit from the department unless exempted under subsection (2) of this section.

(2) A permit under subsection (1) of this section shall not be

reguired for:

- (a) A tire retailer if there are no more than five hundred scrap tires at the retail site;
- (b) The owner or operator of a tire retreading business if there are no more than two thousand scrap tires on the business premises;
- (c) A business which removes tires from motor vehicles

than five hundred scrap tires are kept on the premises; (d) A landfill operator holding a permit under the Integrated Solid

Waste Management Act with no more than five thousand scrap tires stored aboveground at the permitted facility;

(e) A person using scrap tires for agricultural purposes which may include but shall not be limited to, the use of scrap tires as bumpers on agricultural equipment, as ballast to maintain covers or structures on the agricultural site, or for uses described in subsection (1) of section 13-2033;

(f) A transporter of new or used tires to the manufacturer for warranty adjustments.

(3) Any person required to obtain a permit pursuant to this section who fails to obtain a permit or violates the conditions or limitations of a permit shall be subject to a civil penalty of not more than one thousand dollars per day per violation. Each day the violation continues shall be considered a separate violation. The director may report any such violation to the Attorney General who may institute proceedings to enforce compliance with this section. The director may also issue written complaints and orders and hold hearings to enforce compliance with this section or to require

and hold hearings to enforce compliance with this section or to require abatement of unpermitted collection sites.

(4) Any owner or operator of a collection site or any person who owns property on which a collection site is located shall apply for and obtain a collection site permit from the department. Such permit shall contain any conditions determined necessary by the department to ensure environmental protection, including but not limited to, the prohibition of permanent disposal at the collection site. Permanent disposal shall be defined by rules and regulations of the council pursuant to this section. The council shall establish a schedule for the abatement of existing collection sites by a date not later than Sentember 1, 2000

not later than September 1, 2000.

(5) The department shall require, as a condition for obtaining a permit under this section, tire collectors, tire processors, and tire haulers to annually provide data relating to the number of scrap tires handled, the distribution of scrap tires, the uses of scrap tires or materials derived from scrap tires, and any other data necessary to track scrap tires in Nebraska. The council shall adopt and promulgate rules and regulations (a) to establish a process by which permits are applied for and obtained from the department and (b) requiring, in the manner prescribed in subsection (21) of section 81-1505 proof of financial responsibility for activities related to the collection, transportation, or processing of scrap tires. The council shall establish a schedule of fees for permit applications not exceeding the amount that will reimburse the department for its costs incurred in the processing of permit applications. On or before June 30, 1999, the fees remitted under this section shall be remitted to the State Treasurer for credit to the Scrap Tire Reduction and Recycling Incentive Fund and after June 30, 1999, the fees remitted under this section shall be remitted to the State Treasurer for

credit to the Waste Reduction and Recycling Incentive Fund.

Sec. 12. The department shall deduct and withhold from the Scrap Reduction and Recycling Incentive Fund an amount sufficient to reimburse itself for its costs of administration of the fund. After the department has done so, it shall allocate money from the fund in percentage amounts to be determined by the council on an annual basis, after a public hearing on a date to be determined by the council, except that the allocation percentages for the first grant or loan period after the effective date of this act shall be follows: (1) Ten percent of the funds to be disbursed in the grant or loan allocation period to grants authorized in section 14 of this act: (2) fifty percent of the funds to be disbursed in the grant or loan allocation period to loans authorized in section 15 of this act; and (3) forty percent of the funds to be disbursed in the grant or loan allocation period to aid in the abatement of existing collection sites or establishment of collection sites as authorized in section 13 of this act. Such grants or loans shall be made for programs, projects, or studies which are consistent with the statewise scrap tire program developed pursuant to section 9 of this act. If sufficient eligible and approved applications are not received in any one of the categories listed in this section in a grant or loan period, the department shall apply the funds remaining in such category to another category that does have sufficient eligible and approved applications.

Sec. 13. (1) The department may make grants to an owner, operator, person, business, or political subdivision for the abatement of an existing collection site to reimburse the owner, operator, person, business, or political subdivision for up to fifty percent of the cost of abatement. Priority for grants made under this subsection shall be given to grant proposals for abatement of existing collection sites at which no fee or a nominal fee was charged for accepting scrap tires. The grant conditions shall incorporate a plan approved by the department that provides for the removal and processing of scrap tires in a manner consistent with departmental

standards. The department may make grants to political subdivisions or other entities or organizations, public, private, or nonprofit, for the cost of establishing collection sites. Grants may be used for the capital costs of land, structures, and equipment needed to establish collection sites and to collect and transport tires. A grant under this subsection shall not exceed

fifty percent of the cost to establish a collection site or to collect and transport tires.

(3) The department may make grants to a political subdivision for the cost of land, structures, and equipment needed in the process of recovering energy from scrap tires for the purpose of generating electricity. (4) Grants and grant applications under this section shall meet the

requirements set forth in section 81-15,161.

Sec. 14. The department may make grants to political subdivisions or other entities or organizations, public, private, or nonprofit, for studies necessary to demonstrate the technical and economic feasibility of a proposed tire processing project or of a proposed use for tire-derived products in a manufacturing process or for market development of tire-derived products, including planning and technical assistance. A grant under this section shall not exceed thirty thousand dollars and shall not exceed seventy-five percent of the costs of the study. Grants and grant applications under this section

shall meet the requirements set forth in section 81-15,161.

Sec. 15. The department may contract with financial institutions to assist in the administration of a loan program for political subdivisions or other entities or organizations, public, private, or nonprofit, that are involved in the tire processing business for the capital costs of buildings, equipment, and other capital improvements needed for the construction or betterment of tire processing facilities and for the capital cost of equipment needed to transport scrap tires to a tire processing facility. The department may also contract with financial institutions to assist in the administration of a loan program for entities that use tire-derived products in manufacturing processes for the capital costs of buildings and equipment used in the manufacturing process. The department shall deduct and withhold from the Scrap Tire Reduction and Recycling Incentive Fund an amount sufficient to reimburse itself for the costs of administration of any loans or contracts entered into under this section. Loans under this section shall not exceed five hundred thousand dollars each and shall not exceed fifty percent of the eligible capital costs of the project. The interest rate of such a loan shall be not less than an annual percentage rate of three percent and not more than the current market interest rate. The department shall maintain oversight of the loan program, including, but not limited to, accounting for loan disbursements from and repayments credited to the Scrap Tire Reduction and Recycling Incentive Fund and the Waste Reduction and Recycling Incentive Fund. The council shall adopt and promulgate rules and regulations to carry out this section.

to such requirements, projects to be funded by a loan

In addition to such requirements, projects to be funded under this section shall meet the requirements of section 81-15,161.

Sec. 16. On or before June 30, 1999, proceeds from loan repayments section 15 of this act shall be remitted to the State Treasurer for credit to the Scrap Tire Reduction and Recycling Incentive Fund, and after June 30, 1999, proceeds from such loan repayments shall be remitted to the State Treasurer for credit to the Waste Reduction and Recycling Incentive

Sec. 17. The department shall require periodic reports to be filed by grant and loan recipients to enable the department to review and follow up on actions taken by grant and loan recipients to ensure that the purposes of the Waste Reduction and Recycling Incentive Act are achieved.

Sec. 18. That section 81-15,164, Revised Statutes Supplement, 1993,

be amended to read as follows:

81-15,164. The fees imposed by section 81-15,162 sections 81-15,159 to 81-15,165 shall be collected in the same manner as the sales tax under the Nebraska Revenue Act of 1967, including provisions of the act relating to due dates, interest, penalties, and collection procedures. No fees shall be charged for any permits <u>under section 81-15,162</u>, and no collection fees shall be allowed any retailer.

Sec. 19. That section 81-15,165, Revised Statutes Supplement, 1993,

be amended to read as follows:

81-15,165. The Tax Commissioner shall deduct and withhold from the fees collected pursuant to section 81-15,162 sections 81-15,159 to 81-15,165 a fee sufficient to reimburse himself or herself for the actual cost of collecting and administering such fees and shall credit such collection fee to the Waste Reduction and Recycling Incentive Fees Collection Fund which is hereby created. The Legislature shall appropriate money from the fund to the Department of Revenue to cover the actual costs of the department in administering sections 81-15,159 to 81-15,165 the Waste Reduction and Recycling Incentive Act. Any money in the fund available for investment shall be invested by the state investment officer pursuant to sections 72-1237 to 72-1276.

Sec. 20. Sections 5, 9, and 12 to 15 of this act shall terminate on

June 30, 1999.

Sec. 21. That original sections 13-2039 and 81-15,162, Revised Statutes Supplement, 1992, and sections 81-1504.01, 81-1566.01, 81-15,164, and 81-15,165, Revised Statutes Supplement, 1993, are repealed.