

**138.820 Imposition of tax -- Rate -- Collection -- Monthly return.**

- (1) An excise tax of ten cents (\$0.10) per pound is hereby levied and shall be paid by the processor to the department upon all contaminated waste materials and all radioactive waste material delivered in the Commonwealth of Kentucky for processing, packaging, storage, disposal, burial or other disposition.
- (2) Any person receiving contaminated waste materials or radioactive waste material or both or any person having an interest or right of occupancy or use in real property or improvements and any person owning, operating or maintaining a solid waste disposal site or facility as defined in KRS 224.1-010 upon or in which the same shall be deposited for processing, packaging, storage, disposal, burial or other disposition shall collect from the person delivering such material the tax imposed by this section.
- (3) Every processor shall file with the department, on forms prescribed by the department, a monthly tax return. The return shall be made under penalty of perjury and shall contain such information as the department may require.
- (4) The monthly tax return shall be accompanied by remittance of the tax then due.

**Effective:** June 20, 2005

**History:** Amended 2005 Ky. Acts ch. 85, sec. 395, effective June 20, 2005. -- Amended 1980 Ky. Acts ch. 188, sec. 106, effective July 15, 1980. -- Created 1976 Ky. Acts ch. 376, sec. 2.

**Legislative Research Commission Note.** A technical correction has been made in this section by the Reviser of Statutes pursuant to KRS 7.136.