

3745-502-02

Requirements for collecting, remitting, and reporting state disposal and environmental protection fees.

(A) Applicability.

This rule establishes the requirements for owners and operators of solid waste transfer and solid waste disposal facilities regarding collecting, remitting, and reporting state disposal fees and environmental protection fees levied on the transfer and disposal of solid waste as authorized by division (A) of section 3734.57 of the Revised Code. This rule also provides for specific exclusions from the obligations to collect, remit, and report state disposal and environmental protection fees.

(B) General requirements.

- (1) As a trustee of the state, the owner or operator of a solid waste disposal or solid waste transfer facility, as applicable, shall collect fees on the transfer or disposal of solid waste in accordance with the schedule levied under division (A) of section 3734.57 of the Revised Code.

[Comment: Pursuant to section 3734.57 of the Revised Code, and as of the effective date of this rule, the state disposal and environmental protection fees levied on the transfer or disposal of solid waste in this state total four dollars seventy-five cents per ton. Unless section 3734.57 of the Revised Code has been subsequently revised or the fees extended, the state fees are levied through June 30, 2012.]

- (2) The owner or operator of the solid waste facility located in this state that first receives the solid waste shall collect the state disposal and environmental protection fees on that solid waste.
 - (a) When solid waste is received at a solid waste transfer facility that is located in this state for subsequent transfer to a solid waste disposal facility, the owner or operator of the solid waste transfer facility shall collect and remit the applicable state disposal and environmental protection fees. Under these circumstances, the owner or operator of the receiving solid waste disposal facility shall not be required to collect the state disposal and environmental protection fees.
 - (b) When solid waste is transferred from one solid waste transfer facility that is located in this state to a second solid waste transfer facility, the owner or operator of the solid waste transfer facility where the waste is first accepted shall collect and remit the applicable state disposal and environmental protection fees. Under these circumstances, the owner or operator of the second solid waste transfer facility shall not be required

to collect the state disposal and environmental protection fees.

- (c) When solid waste is taken to a solid waste disposal facility that is located in this state without first being delivered to a solid waste transfer facility that is located in this state, the owner or operator of the solid waste disposal facility shall collect and remit the state disposal and environmental protection fees.
- (3) For purposes of computing the state disposal and environmental protection fees that shall be collected and remitted in accordance with this rule, the owner or operator of any solid waste disposal or solid waste transfer facility that does not use scales as a means of determining gate receipts shall use a conversion factor of three cubic yards per ton of solid waste or one cubic yard per ton for baled waste, as applicable.
- (4) The state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code are in addition to all other applicable fees and taxes and shall be paid by the customer or a political subdivision to the owner or operator of a solid waste disposal or solid waste transfer facility. In the alternative, the fees shall be paid by a customer or political subdivision to a transporter of waste who subsequently transfers the fees to the owner or operator of such a facility. The fees shall be paid notwithstanding the existence of any provision in a contract that the customer or a political subdivision may have with the owner or operator of the solid waste disposal or solid waste transfer facility or with a transporter of waste to the solid waste disposal or solid waste transfer facility that would not require or allow such payment regardless of whether the contract was entered prior to or after July 17, 2009. For those purposes, "customer" means a person who contracts with, or utilizes the solid waste services of, the owner or operator of a solid waste transfer or disposal facility or a transporter of solid waste to such a facility.
- (5) Anyone delivering waste to a solid waste disposal or solid waste transfer facility shall accurately identify the type of waste as well as the state and county where the waste originated to the owner or operator of the receiving solid waste disposal or solid waste transfer facility.
 - (a) Waste shall be classified on a load-by-load basis. A load consists of the waste that is transported in and on a single delivery vehicle including but not limited to a truck, an individual rail car, an individual roll-off container, and an individual transfer trailer.
 - (b) Anyone delivering a load of waste consisting of waste that originated in

more than one county to a solid waste disposal or solid waste transfer facility shall reasonably estimate the percentage of the load that came from each county.

(c) The owner or operator of the solid waste disposal or solid waste transfer facility shall record, in the daily log, each load of waste received according to the following categories:

(i) Asbestos.

(ii) Construction and demolition debris.

(iii) Unauthorized waste.

(iv) Excluded waste.

(v) Industrial solid waste.

(vi) Municipal solid waste.

(vii) Source separated recyclables.

(d) Anyone delivering a load of waste that consists of solid waste commingled with either construction and demolition debris or another excluded waste shall identify the entire load as solid waste.

(6) The owner or operator of a solid waste disposal or solid waste transfer facility that receives a load of solid waste commingled with either construction and demolition debris or another excluded waste shall collect state disposal and environmental protection fees on the entire load of commingled waste in accordance with this rule.

(C) Collection of state disposal and environmental protection fees at a solid waste transfer facility.

(1) In the case of solid waste that is taken to a solid waste transfer facility located in this state prior to being transported to a solid waste disposal facility for disposal, the owner or operator of the solid waste transfer facility shall collect the state disposal and environmental protection fees levied in accordance with division (A) of section 3734.57 of the Revised Code as a trustee for the state.

- (2) If the solid waste that is accepted at the solid waste transfer facility is not processed at that solid waste transfer facility to remove materials for recycling, then the amount of fees required to be collected under this paragraph shall equal the total tonnage of solid waste received at the solid waste transfer facility multiplied by the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.
- (3) If the owner or operator of the solid waste transfer facility recovers recyclables from solid waste at the solid waste transfer facility, then the owner or operator of the solid waste transfer facility shall collect the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code in accordance with one of the following:
 - (a) The owner or operator of the solid waste transfer facility shall collect state disposal and environmental protection fees on the entire tonnage of solid waste received at the solid waste transfer facility. The amount of fees required to be collected under this paragraph shall equal the total tonnage of solid waste received at the solid waste transfer facility multiplied by the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

[Comment: If the owner or operator of a solid waste transfer facility collects state disposal and environmental protection fees on the entire tonnage of solid waste received at the solid waste transfer facility and materials are subsequently recovered for recycling at the solid waste transfer facility, then the owner or operator of the solid waste transfer facility shall not retain any portion of the fees that were collected, including the fees that were collected on the materials that were recovered for recycling at the solid waste transfer facility. Because the owner or operator of the solid waste transfer facility is collecting the state disposal and environmental protection fees as a trustee of the state, it would not be appropriate for the owner or operator to retain any portion of the fees that are collected. Therefore, the owner or operator shall remit the entire amount of state disposal and environmental protection fees collected to the director.]
 - (b) The owner or operator of a solid waste transfer facility where ongoing, active material processing and recovery of recyclable materials takes place can apply for an adjustment factor to account for the material that will be recovered from the waste stream. If such an adjustment factor has been approved by the director in accordance with this rule, then the owner or operator of the solid waste transfer facility shall collect state

disposal and environmental protection fees on the tonnage of solid waste received at the solid waste transfer facility that has been adjusted to account for material that will be recovered for recycling.

[Comment: This provision allows owners and operators of material recovery facilities, also referred to as MRFs, to adjust the amount of waste upon which they assess state disposal and environmental protection fees. In this manner, the adjustment allows the owner or operator of the MRF to account for the recyclable materials that will be recovered from mixed solid waste, and are therefore not subject to fees, prior to assessing state disposal and environmental protection fees on the solid waste received at the MRF.]

- (i) Prior to adjusting the tonnage of solid waste upon which state disposal and environmental protection fees are collected, the owner or operator of the solid waste transfer facility shall obtain approval from the director for the adjustment factor that will be used as the basis for the adjustment.
- (ii) The owner or operator of the solid waste transfer facility shall submit a request for an adjustment factor to the director in writing. The request shall include, at a minimum, a detailed description of the recovery process and the average recovery rate achieved at the solid waste transfer facility in the previous three calendar years. The owner or operator shall calculate the average recovery rate by dividing the tonnage of recyclable materials recovered from all solid waste processed at the solid waste transfer facility by the tonnage of all solid waste processed at the solid waste transfer facility during the calendar year. If the owner or operator requests an adjustment factor that is not based on the recovery rate for the previous three calendar years, then the written request must include adequate information to justify the use of the requested adjustment factor.
- (iii) The amount of the adjustment shall equal the total tonnage of solid waste in a load received at the facility multiplied by the adjustment factor that was approved by the director.
- (iv) The owner or operator of the solid waste transfer facility shall collect fees on the total tonnage of solid waste received at the solid waste transfer facility minus the adjustment quantity calculated in accordance with paragraph (C)(3)(b)(iii) of this rule. The amount of fees required to be collected under this rule shall

equal the adjusted tonnage of solid waste as calculated in accordance with this paragraph multiplied by the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

[Comment: The following is an example of how to calculate the amount of state disposal and environmental protection fees that the owner or operator of the solid waste transfer facility would collect when recyclable materials are recovered from waste: In 2007, a load weighing ten tons is accepted at the solid waste transfer facility. In 2006, the owner or operator of the solid waste transfer facility recovered, on average, thirteen per cent of solid waste that was processed at the facility and received approval from the director for an adjustment factor of thirteen per cent. The owner or operator would collect fees on 8.7 tons of solid waste (10 tons x .13 = 1.3 tons; 10 tons - 1.3 tons = 8.7 tons.). Thus, the owner or operator would be required to remit forty-one dollars and thirty-three cents in state disposal and environmental protection fees to the director (8.7 tons x \$4.75 = \$41.33).]

- (v) If a load of solid waste is accepted at the solid waste transfer facility but is not processed to recover recyclable materials, then the owner or operator of the solid waste transfer facility shall collect state disposal and environmental protection fees on the entire tonnage of the load of solid waste.
- (vi) The owner or operator shall, in the annual report required in accordance with paragraph (AA) of rule 3745-27-23 of the Administrative Code, calculate the recovery rate achieved during the year for which the annual report was prepared.
- (vii) The owner or operator of the solid waste transfer facility shall request approval from the director for a revised adjustment factor if either of the following conditions occur:
 - (a) The recovery rate calculated in accordance with paragraph (C)(3)(b)(vi) of this rule is lower than the adjustment factor approved by the director in accordance with paragraph (C)(3)(b)(i) of this rule. In this case, the owner or operator of the solid waste transfer facility shall submit a request for approval of a revised adjustment factor to the director by no later than May first of the year in which the owner or operator was required to submit the annual report

containing the lower recovery rate.

(b) At any time during the year, the owner or operator of the solid waste transfer facility alters either the process that is used to recover recyclables from solid waste or the types of recyclables recovered from solid waste in a manner that will result in a lower recovery rate. In this case, the owner or operator of the solid waste transfer facility shall submit a request for a revised adjustment factor to the director within thirty days after making the alteration.

The owner or operator of the solid waste transfer facility requesting approval for a revised adjustment factor shall continue to apply the existing approved adjustment factor until the director has approved the revised adjustment factor.

(c) The owner or operator of a solid waste transfer facility where incidental amounts of recyclables are recovered from solid waste shall collect state disposal and environmental protection fees in accordance with either of the following:

(i) On each load of waste in accordance with paragraph (C)(3)(a) of this rule.

(ii) On the weight of each load of solid waste after recyclables have been recovered. The amount of fees the owner or operator of the solid waste transfer facility shall be required to collect under this paragraph shall equal the net tonnage of solid waste remaining in a load of waste after recyclables have been recovered multiplied by the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

(4) If segregated loads of solid waste and construction and demolition debris are received at a solid waste transfer facility located in this state, are commingled at that solid waste transfer facility, and are transported off the premises of the solid waste transfer facility to a solid waste disposal facility for disposal, then all of the following apply:

(a) The owner or operator of the solid waste transfer facility shall collect the state disposal and environmental protection fees on the segregated solid waste received.

(b) The waste created by commingling solid waste and construction and

demolition debris is solid waste.

- (c) The owner or operator of the solid waste transfer facility shall remit the state disposal and environmental protection fees for the entire amount of commingled waste created by mixing solid waste and construction and demolition debris.
- (d) The owner or operator of the solid waste disposal facility receiving the commingled solid waste and construction and demolition debris from the solid waste transfer facility shall not be required to collect the state disposal and environmental protection fees or the construction and demolition debris disposal fee levied under section 3714.07 of the Revised Code.

[Comment: The owners and operators of solid waste disposal facilities that receive the loads of commingled solid waste and construction and demolition debris will not be able to determine what portion of the load was assessed state disposal and environmental protection fees at the solid waste transfer facility or the portion of the load that still needs to be assessed state disposal and environmental protection fees. For fees of any kind to be assessed and collected on the portion of the commingled waste that was accepted as segregated construction and demolition debris at the solid waste transfer facility and is now solid waste, the owner or operator of the solid waste transfer facility, as the first solid waste facility to handle the commingled waste and the only entity that can determine what fees need to be remitted, is responsible for remitting the state disposal and environmental protection fees on the entire amount of commingled waste.]

- (e) The owner or operator of a solid waste facility that meets all the following conditions can request that the director approve an alternative means of collecting state disposal and environmental fees on loads of commingled solid waste and construction and demolition debris when those wastes were received at a solid waste transfer facility as segregated loads, commingled at the solid waste transfer facility, and subsequently transported to a solid waste disposal facility as commingled waste:
 - (i) The solid waste transfer facility where the solid waste and the construction and demolition debris are commingled and the solid waste disposal facility where the commingled waste is taken for disposal are both owned and operated by the same company.

- (ii) All waste that is transferred from the solid waste transfer facility where the solid waste and construction and demolition debris are commingled is transported to the same solid waste disposal facility.
- (iii) By the end of the working day, all waste that is accepted at the solid waste transfer facility is taken to the solid waste disposal facility.
- (iv) The daily logs at both the landfill facility and the solid waste transfer facility can be reconciled at the end of each working day to be consistent and accurate.

The owner or operator of the solid waste facility requesting an alternative means of collecting state disposal and environmental protection fees shall collect those fees in accordance with this rule until an alternative means of collecting state disposal and environmental protection fees has been approved by the director.

- (5) If segregated loads of solid waste and construction and demolition debris are received at a solid waste transfer facility, are managed as segregated waste streams at the solid waste transfer facility, and are transported as segregated loads of solid waste and construction and demolition debris off the premises of the solid waste transfer facility to a solid waste disposal facility for disposal, then all of the following apply:
 - (a) The owner or operator of the solid waste transfer facility shall collect the state disposal and environmental protection fees in accordance with paragraphs (C)(1) to (C)(3) of this rule.
 - (b) The owner or operator of the solid waste disposal facility receiving the solid waste from the solid waste transfer facility shall not be required to collect the state disposal and environmental protection fees on the solid waste.
 - (c) The owner or operator of the solid waste disposal facility receiving the construction and demolition debris from the solid waste transfer facility shall collect the applicable construction and demolition debris disposal fees in accordance with Chapter 3714. of the Revised Code.
- (6) If commingled loads of solid waste and construction and demolition debris are received at the solid waste transfer facility, then the entire load of

commingled solid waste and construction and demolition debris is solid waste and the owner or operator of the solid waste transfer facility shall collect and remit state disposal and environmental protection fees on the entire load in accordance with this rule.

(D) Collection of state disposal and environmental protection fees at a solid waste disposal facility.

(1) In the case of solid waste that is transported to a solid waste disposal facility located in this state without first being delivered to a solid waste transfer facility located in this state, the owner or operator of the solid waste disposal facility where the waste is received shall collect the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

(2) In the case of solid waste that is transported from a solid waste transfer facility that is located in this state to a solid waste disposal facility, the owner or operator of the receiving solid waste disposal facility shall not be required to collect the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

(3) In the case of solid waste that is transported from a solid waste transfer facility that is located outside of this state to a solid waste disposal facility located in this state without first being delivered to a solid waste transfer facility located in this state, the owner or operator of the solid waste disposal facility shall collect the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

(4) The amount of the fees required to be collected under this paragraph by the owner or operator of the solid waste disposal facility shall equal the total tonnage of solid waste that was not previously taken to a solid waste transfer facility located in this state multiplied by the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code.

(E) Submitting state disposal and environmental protection fee return forms and remitting state disposal and environmental protection fees to the director.

(1) The owner or operator of a solid waste disposal or solid waste transfer facility that is required to collect state disposal and environmental protection fees pursuant to this rule shall prepare and file monthly state disposal and environmental protection fee returns on a form prescribed by the director.

- (2) The monthly state disposal and environmental protection fee return forms required by paragraph (E)(1) of this rule shall indicate, at a minimum, the total tonnage of solid waste received at the facility during that month, the total amount of the state disposal and environmental protection fees required under this rule to be collected on that waste during that month, and the amount of state disposal and environmental protection fees remitted with the monthly state disposal and environmental protection fee return form.
 - (a) When solid waste is transferred from one solid waste transfer facility located in this state to a second solid waste transfer facility located in this state, the owner or operator of the second solid waste transfer facility shall indicate on the monthly state disposal and environmental protection fee return form the total tonnage of solid waste received from solid waste transfer facilities located in this state during that month for which state disposal and environmental protection fees were required to be collected by the owner or operator of the first solid waste transfer facility.
 - (b) The owner or operator of a solid waste disposal facility shall indicate on the monthly state disposal and environmental protection fee return form the total tonnage of solid waste received during that month from solid waste transfer facilities located in this state for which the state disposal and environmental protection fees were required to be collected by the owners or operators of those solid waste transfer facilities.
- (3) The owner or operator of a solid waste disposal or solid waste transfer facility that is required to collect state disposal and environmental protection fees pursuant to this rule shall remit the entire amount of fees required to be collected to the director except as specified in paragraph (E)(5) of this rule.
- (4) Not later than thirty days after the last day of the month to which a monthly state disposal and environmental protection fee return applies, the owner or operator of a solid waste disposal or solid waste transfer facility, as appropriate, shall either mail or, if acceptable to the director, electronically transmit to the director the monthly state disposal and environmental protection fee return form for that month together with the state disposal and environmental protection fees required to be collected under this rule during that month as indicated on the monthly state disposal and environmental protection fee return form.
- (5) If the monthly state disposal and environmental protection fee return required by paragraph (E)(1) of this rule is filed and the amount of the state disposal and environmental protection fees due is paid in a timely manner as specified

in paragraph (E)(4) of this rule, then the owner or operator may retain a discount of three-fourths of one per cent of the total amount of the state disposal and environmental protection fees that is required to be paid as indicated on the monthly return form.

(F) Extensions and late fees.

- (1) The owner or operator of a solid waste disposal or solid waste transfer facility may request an extension of not more than thirty days for filing the state disposal and environmental protection fee return form and remitting the state disposal and environmental protection fees. The owner or operator shall submit the request in writing to the director together with a detailed description of why the extension is requested. For the request to be considered, the director must receive the request not later than the day on which the return is required to be filed. Such an extension shall not be effective unless the request has been approved by the director in writing.
- (2) If the state disposal and environmental protection fees are not remitted within the thirty days after the last day of the month to which the state disposal and environmental protection fee return applies or are not remitted by the last day of an extension approved by the director, then the owner or operator of the solid waste disposal or solid waste transfer facility shall not retain the three-fourths of one percent discount provided for in paragraph (E)(5) of this rule. In addition, the owner or operator shall pay a late fee. The late fee shall be an additional ten per cent of the amount of the state disposal and environmental protection fees for each month or any portion thereof that the fees are late. The late fee shall continue to accrue each month until the entire amount of state disposal and environmental protection fees is remitted.
- (3) The late fee shall be calculated using the following formula: total late fee due = (total amount of state disposal and environmental protection fees that are late) x (0.10) x (number of months that the state disposal and environmental protection fees are late, expressed as a whole number).
- (4) For purposes of calculating the late fee, all of the following apply:
 - (a) The first month in which state disposal and environmental protection fees are late begins on the first day after the deadline has passed for timely submitting the state disposal and environmental protection fee return and fees as specified in paragraph (E)(4) of this rule.
 - (b) One additional month shall be counted every thirty days thereafter.

- (c) The full amount of the late fee (i.e. the full ten per cent) is accrued on the first day of each month that the state disposal and environmental protection fees are late.
- (d) The late fee will not be prorated according to the number of days that the state disposal and environmental protection fees are late.

[Comment: The following is an example of how to calculate the amount of the late fee that shall be paid to the director: The owner or operator of a sanitary landfill facility is required to remit state disposal and environmental protection fees totaling one thousand dollars by June thirtieth. The owner or operator doesn't remit the fees until July first. The late fee would be calculated as follows: $(\$1,000 \times 0.10 \times 1 = \$100.)$ Thus, the owner or operator is required to remit one thousand one hundred dollars by July thirty-first. If the owner or operator remits the fees on or after August first, then the owner or operator will owe a total of one thousand two hundred dollars $(\$1,000 \times 0.10 \times 2.)$]

(G) Refunds and credits.

- (1) The owner or operator of a solid waste disposal or solid waste transfer facility may request a refund or credit of state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code and remitted to the director in accordance with this rule that have not been paid to the owner or operator.
- (2) Prior to making a request for a refund or credit, an owner or operator shall make reasonable efforts to collect the applicable state disposal and environmental protection fees.
- (3) An owner or operator may make a request for a refund or credit only if all of the following criteria have been met:
 - (a) The state disposal and environmental protection fees have not been collected by the owner or operator.
 - (b) The state disposal and environmental protection fees have become a debt for the owner or operator that has become worthless or uncollectible for a period of six months or more.
 - (c) For owners and operators of facilities that are subject to federal tax reporting requirements, the uncollected state disposal and

environmental protection fees may be claimed as a bad debt deduction, including a deduction claimed if the owner or operator keeps accounts on an accrual basis, under the Internal Revenue Code of 1954, 68A Stat. 50, 26, U.S.C. 166, as amended through 2008, and regulations adopted under it.

- (4) An owner or operator shall not include any costs resulting from efforts to collect unpaid state disposal and environmental protection fees in a request for a refund or credit.
- (5) The owner or operator shall submit a request for a refund or credit in writing on a form prescribed by the director.
- (6) A request for a refund or credit shall contain all of the following information:
 - (a) The name of the debtor.
 - (b) The date the solid waste was received and upon which the state disposal and environmental protection fees were to be collected by the owner or operator making the request.
 - (c) The name and address of the solid waste facility where the solid waste upon which the state disposal and environmental protection fees were to be collected was received.
 - (d) A detailed description of the efforts the owner or operator has taken to collect the state disposal and environmental protection fees including applicable supporting documentation.
 - (e) The dates and amounts of any payments made on the debt or account.
 - (f) Copies of invoices or accounts receivable records.
- (7) The amount of a refund or credit shall not exceed an amount that is equal to ninety days' worth of fees owed to an owner or operator by a particular debtor of the owner or operator.
- (8) A refund or credit shall not be granted by the director to an owner or operator more than once in any twelve month period for fees owed to the owner or operator by a particular debtor.

- (9) If, after receiving a refund or credit from the director, an owner or operator receives payment of all or part of the fees, the owner or operator shall remit the fees with the next monthly return along with a written explanation of the reason for the submittal.

(H) Exemptions.

- (1) The director may issue an order exempting from the fees levied under division (A) of section 3734.57 of the Revised Code solid wastes, including, but not limited to, scrap tires, that are generated, transferred, or disposed of as a result of a contract providing for the expenditure of public funds entered into by the administrator or regional administrator of the United States environmental protection agency, the director, or the director of administrative services on behalf of the director for the purpose of remediating conditions at a hazardous waste facility, solid waste facility, or other location at which the administrator or regional administrator or the director has reason to believe that there is a substantial threat to public health or safety or the environment or that the conditions are causing or contributing to air or water pollution or soil contamination.
- (2) An order issued by the director under paragraph (H)(1) of this rule is a final action of the director.

(I) Exclusions and qualifications.

- (1) The state disposal and environmental protection fees levied in accordance with division (A) of section 3734.57 of the Revised Code do not apply to any of the following:
 - (a) Solid wastes that are disposed of at a solid waste disposal facility owned by the generator of the wastes when the solid waste disposal facility exclusively disposes of solid waste generated at one or more premises owned by the generator regardless of whether or not the solid waste disposal facility is located on a premises where the solid waste is generated.
 - (b) Solid wastes that are disposed of at facilities that exclusively dispose of wastes that are generated from the combustion of coal, or from the combustion of primarily coal in conjunction with scrap tires, that is not combined in any way with garbage at one or more premises owned by the generator.

- (c) Sewage sludge that is generated by a waste water treatment facility holding a national pollution discharge elimination system permit and that is disposed of through incineration, land application, composting, or at another resource recovery or disposal facility that is not a sanitary landfill facility.
 - (d) Solid wastes delivered to a solid waste composting facility for processing. When any unprocessed solid waste or compost product is transported off the premises of a composting facility to either a solid waste transfer facility or a sanitary landfill facility for disposal, the owner or operator of the solid waste transfer facility or sanitary landfill facility shall collect the state disposal and environmental protection fees in accordance with this rule.
 - (e) Materials that have been separated from a mixed waste stream for recycling by a generator or materials removed from the solid waste stream as a result of recycling.
- (2) When solid waste, other than solid waste that consists of scrap tires, is burned in a disposal facility that is an incinerator or an energy recovery facility, the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code shall be assessed on the disposal of the fly ash and bottom ash remaining after burning of the solid waste and shall be collected by the owner or operator of the sanitary landfill facility where the ash is disposed.
- (3) When solid waste that consists of scrap tires is processed at a scrap tire recovery facility, the state disposal and environmental protection fees levied under division (A) of section 3734.57 of the Revised Code shall be assessed upon the disposal of the fly ash, bottom ash or other solid waste remaining after the processing of the scrap tires and shall be collected by the owner or operator of the sanitary landfill facility where the ash or other solid waste is disposed.