

## DIVISION OF TAXATION

### Notice of 2006 Tax Rate Changes Sanitary Landfill Taxes

Take notice that the owners and operators of all sanitary landfill facilities in New Jersey that accept solid waste for disposal are required to file Consolidated Sanitary Landfill Tax Returns (Form SLT-5) on a monthly basis. The two sanitary landfill taxes -- the Landfill Closure and Contingency Tax and the Solid Waste Services Tax -- are reportable on this consolidated return.

This notice is to advise sanitary landfill taxpayers of the tax rate changes provided for by law, effective January 1, 2006, for the sanitary landfill taxes.

Please take notice that effective January 1, 2006:

1. The Solid Waste Services Tax increases from \$1.50 per ton or \$0.45 per cubic yard to \$1.55 per ton or \$0.465 per cubic yard (see N.J.S.A. 13:1E-138a);
2. The Landfill Closure and Contingency Tax remains unchanged at \$0.50 per ton or \$0.15 per cubic yard (see N.J.S.A. 13:1E-104a);
3. The Solid Waste Recycling Tax is no longer imposed (see N.J.S.A. 13:1E-95);
4. The Resource Recovery Investment Tax is no longer imposed (see N.J.S.A. 13:1E-138b); and

5. The Solid Waste Importation Tax is no longer imposed (see N.J.S.A. 13:1E-138c).

The tax rates for all solid waste in liquid form, reportable in gallons, remain the same for both sanitary landfill taxes at \$0.002 per gallon. Any taxpayer who fails to comply with the new rates will be assessed tax, penalty and interest on any calculated balance of tax due.

Return packages containing the 2006 Consolidated Sanitary Landfill Tax Returns (Form SLT-5) with accompanying schedules and Instructions (Form SLT-5A) will be mailed to all taxpayers after January 1, 2006. Any inquiries regarding the Sanitary Landfill Taxes may be directed to: Special Audit Section, Division of Taxation, 50 Barrack Street, P.O. Box 271, Trenton, NJ 08695-0271, Telephone (609) 292-5300.