

**GENERAL FACT SHEET**

12-127

**BILL NUMBER**

**BRIEF TITLE**  
LMC 8.32.150 - Adding exemption  
for recyclables

**APPROVAL DEADLINE**  
 \_\_\_\_\_  
 \_\_\_\_\_

**REASON**  
To clarify that occupation tax will not be charged  
on recyclables managed through a licensed  
Materials Recovery Facility.

**DETAILS**

**POSITIONS/RECOMMENDATIONS**

<p>This ordinance will clarify that the occupation tax charged to waste haulers for refuse will not be charged on recyclables that are transported to a State of Nebraska or Federally licensed Materials Recovery Facility.</p>	<p>Sponsor</p>	<p>Health Department</p>
	<p>Program Departments, or Groups Affected</p>	<p>Regulated industry</p>
	<p>Applicants/ Proponents</p>	<p>Applicant</p> <p>Health Department</p> <p>City Department</p> <p>Health</p> <p>Other</p> <p>Board of Health</p>
<p>Discussion (Including Relationship to other Council Actions)</p> <p>The waste and recycling industry practices change regularly and, on occasion, this requires ordinance updates. The intent of the LMC 8.32 Solid Wastes is to not charge occupation tax on recyclables. One option for increasing recycling is to collect waste and recyclables together, haul both to a licensed facility called a Materials Recovery Facility and separate the recyclables from the waste at this facility. The waste would then be disposed properly in a licensed landfill. As currently written, the ordinance requires recyclables to be separated out at the source in order that the occupation tax not be applied. This would increase costs of recycling materials at a Materials Recovery Facility substantially. This ordinance change should enhance recycling in our community.</p>	<p>Opponents</p>	<p>Groups or Individuals</p> <p>None specifically identified</p> <p>Basis of Opposition</p>
	<p>Staff Recommendations</p>	<p><input checked="" type="checkbox"/> For <input type="checkbox"/> Against</p> <p>Reason Against</p>
	<p>Board or Commission Recommendation</p>	<p>BY: Board of Health</p> <p><input checked="" type="checkbox"/> For <input type="checkbox"/> Against</p> <p><input type="checkbox"/> No Action Taken</p> <p><input type="checkbox"/> For with revisions or conditions</p> <p>(See Details column for conditions)</p>
	<p>CITY COUNCIL ACTIONS (For Council Use Only)</p>	<p><input type="checkbox"/> Pass</p> <p><input type="checkbox"/> Pass (As Amended)</p> <p><input type="checkbox"/> Council Sub.</p> <p><input type="checkbox"/> Without Recommendation</p> <p><input type="checkbox"/> Hold</p> <p><input type="checkbox"/> Do not Pass</p>

**DETAILS**

**POLICY/PROGRAM IMPACT**

	<b>POLICY OR PROGRAM CHANGE</b>	<input checked="" type="checkbox"/> NO <input type="checkbox"/> YES _____ _____ _____		
	<b>OPERATIONAL IMPACT ASSESSMENT</b>	<u>None.</u> _____		
	<b>FINANCES</b>			
	<b>COST AND REVENUE PROJECTIONS</b>	COST of total project:	\$	0
		COST of this Ordinance/ Resolution	\$	0
		RELATED annual operating Costs	\$	0
	INCREASE REVENUE EXPECTED/YEAR	\$	0	
<b>SOURCE OF FUNDS</b>	CITY [Approximately]			
		\$	%	
		\$	%	
		\$	%	
	NON CITY [Approximately]			
		\$	%	
		\$	%	
		\$	%	
<b>BENEFIT COST</b>				
<input type="checkbox"/> Front Foot <input type="checkbox"/> Square Foot		Average Assessment \$ _____    \$ _____		

APPLICABLE DATES:

FACT SHEET PREPARED BY: Scott E. Holmes, Environmental Public Health Division Manager

REVIEW BY:

REFERENCE NUMBER