



# Solid Waste Collection



## 82.18.050 - Refuse service for federal government

**Description** Garbage collection service provided to the federal government is exempt from the 3.6 percent refuse collection tax.

**Purpose** To reflect the prohibition against taxing the federal government.

**Taxpayer savings**

*(\$ in millions):*

	FY 2016	FY 2017	FY 2018	FY 2019
State Taxes	\$0.390	\$0.399	\$0.410	\$0.422
Local Taxes	\$0.000	\$0.000	\$0.000	\$0.000

**Repeal of exemption**

Repealing this exemption would not increase revenues, as the state cannot tax the federal government.

**Potential revenue gains from full repeal**

*(\$ in millions):*

	FY 2016	FY 2017	FY 2018	FY 2019
State Taxes	\$0.000	\$0.000	\$0.000	\$0.000
Local Taxes	\$0.000	\$0.000	\$0.000	\$0.000

**Assumptions**

- Growth rate derived from February 2015 Economic and Revenue Forecast Council forecast.
- Collecting tax revenue would be unconstitutional, so there is no revenue gain.

**Data Sources**

Economic and Revenue Forecast Council February 2015 forecast

**Additional Information**

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<b>Category:</b>	Government
<b>Year Enacted:</b>	1986
<b>Primary Beneficiaries:</b>	The United States government and its agencies
<b>Taxpayer Count:</b>	Unknown
<b>Program Inconsistency:</b>	None evident
<b>JLARC Review:</b>	Excluded from JLARC review