

116TH CONGRESS  
1ST SESSION

# S. 1396

To amend the Internal Revenue Code of 1986 to modify the definition of municipal solid waste.

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IN THE SENATE OF THE UNITED STATES

MAY 9, 2019

Ms. STABENOW (for herself, Mr. BOOZMAN, Mr. CARPER, Mr. ISAKSON, Ms. BALDWIN, and Mr. CASSIDY) introduced the following bill; which was read twice and referred to the Committee on Finance

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## A BILL

To amend the Internal Revenue Code of 1986 to modify the definition of municipal solid waste.

1       *Be it enacted by the Senate and House of Representa-  
2 tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4       This Act may be cited as the “Protect America’s  
5 Paper for Recycling Act”.

6 **SEC. 2. MODIFICATION TO DEFINITION OF MUNICIPAL  
7 SOLID WASTE.**

8       (a) IN GENERAL.—Paragraph (6) of section 45(c) of  
9 the Internal Revenue Code of 1986 is amended to read  
10 as follows:

## 1       “(6) MUNICIPAL SOLID WASTE.—

2               “(A) IN GENERAL.—The term ‘municipal  
3               solid waste’ has the meaning given the term  
4               ‘solid waste’ under section 1004(27) of the  
5               Solid Waste Disposal Act (42 U.S.C.  
6               6903(27)), except that such term does not in-  
7               clude—8               “(i) paper which is commonly recycled  
9               and which has been segregated from other  
10               solid waste (as so defined), or11               “(ii) solid waste (as so defined) which  
12               is collected as part of a system which com-  
13               mingles commonly recycled paper with  
14               other solid waste which is not commonly  
15               recycled at any point from the time of col-  
16               lection through any materials recovery.17               “(B) SPECIAL RULE WITH RESPECT TO IN-  
18               CIDENTAL AND RESIDUAL WASTE.—Subpara-  
19               graph (A)(ii) shall not apply to—20               “(i) solid waste (as so defined) which  
21               only contains an incidental amount of com-  
22               monly recycled paper, and23               “(ii) solid waste (as so defined) which  
24               is residual waste generated at a materials  
25               recovery facility that receives and processes

1                   only paper and other recyclable materials  
2                   containing no more than an incidental  
3                   amount of non-recyclable solid waste.

4                   “(C) NO EFFECT ON EXISTING PROC-  
5                   ESSES.—Nothing in subparagraph (A) shall be  
6                   interpreted to require a State or a political sub-  
7                   division of a State, directly or indirectly, to  
8                   change the systems, processes, or equipment it  
9                   uses to collect, treat, dispose, or otherwise use  
10                   municipal solid waste, within the meaning of  
11                   the Solid Waste Disposal Act (42 U.S.C. 6903  
12                   et seq.), nor require a change to the regulations  
13                   that implement subtitle D of such Act (42  
14                   U.S.C. 6901 et seq.).”.

15                   (b) RULES WITH RESPECT TO ELECTRICITY PRO-  
16                   DUCED FROM SOLID WASTE.—Subsection (e) of section  
17                   45 of the Internal Revenue Code of 1986 is amended by  
18                   adding at the end the following new paragraph:

19                   “(12) SOURCE OF MUNICIPAL SOLID WASTE  
20                   FEEDSTOCK.—In the case of a qualified facility that  
21                   produces electricity both from municipal solid waste  
22                   and other solid waste that is not a qualified energy  
23                   resource—

1               “(A) such facility shall be considered a  
2               qualified facility if it otherwise meets the re-  
3               quirements of subsection (d), and

4               “(B) subsection (a) shall only apply to that  
5               portion of the electricity produced from munic-  
6               ipal solid waste.”.

7       (c) EFFECTIVE DATE.—The amendments made by  
8   this section shall apply to taxable years beginning after  
9   the date of the enactment of this Act.

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