

117TH CONGRESS
1ST SESSION

S. 1376

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

IN THE SENATE OF THE UNITED STATES

APRIL 27, 2021

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

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), or

11 “(ii) solid waste (as so defined) which
12 is collected as part of a system which does
13 not provide for the separate collection of
14 paper which is commonly recycled from
15 residential solid waste (as defined in sec-
16 tion 246.101 of title 40, Code of Federal
17 Regulations).

18 “(B) SPECIAL RULE WITH RESPECT TO IN-
19 CIDENTAL AND RESIDUAL WASTE.—Subpara-
20 graph (A)(ii) shall not apply to—

21 “(i) solid waste (as so defined) which
22 only contains an incidental amount of com-
23 monly recycled paper, and

24 “(ii) solid waste (as so defined) which
25 is residual waste generated at a materials

1 recovery facility that receives and processes
 2 only paper and other recyclable materials
 3 containing no more than an incidental
 4 amount of non-recyclable solid waste.

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

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

20 “(12) SOURCE OF MUNICIPAL SOLID WASTE
 21 FEEDSTOCK.—In the case of a qualified facility that
 22 produces electricity both from municipal solid waste
 23 and other solid waste that is not a qualified energy
 24 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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