

**143A.037 Limitation of tax on clay -- Credit for clay used in landfills.**

- (1) Notwithstanding any statutory provisions to the contrary, the tax imposed in KRS 143A.020 and applicable to clay, in any form, shall be limited to twelve cents (\$0.12) per ton.
- (2) The General Assembly of the Commonwealth of Kentucky finds that the accumulative costs of the environmentally responsible landfill disposal of solid waste affects the development of new landfill capacity. Therefore, it being the intent of the General Assembly to help control those costs, a credit is hereby allowed against the tax on clay, imposed by subsection (1) of this section, which is severed or processed within this state and sold to and used as a component of landfill construction by an approved waste management or waste disposal facility within this state.
- (3) The credit allowed in subsection (2) of this section shall be equal to the tax imposed by subsection (1) of this section.
- (4) The credit allowed in this section shall extend only to a taxpayer who severs or processes the natural resource subject to the tax.

**Effective:** February 26, 1991

**History:** Renumbered from KRS 224.8907, effective July 10, 1991. -- Created 1991 (1st Extra. Sess.) Ky. Acts ch. 12, sec. 49, effective February 26, 1991 and compiled as part of KRS 224.8907.

**Formerly codified as** part of KRS 224.8907