



# *Pennsylvania Tax Reports*

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## ***SOLID WASTE DISPOSAL FEE IS IMPOSED ON LOCAL AUTHORITIES***

A panel of the Commonwealth Court held that the solid waste disposal fee imposed by 27 Pa. C.S. § 4102 is imposed on municipal authorities, notwithstanding the exemption of municipal authorities from taxes generally under 53 Pa. C.S. § 5620. *Northern Tier Solid Waste Authority v. Commonwealth*, No. 876 M.D. 2002 (Pa. Cmwlt. Nov. 5, 2004). The court stated that there is a presumption that the legislature does not intend to tax municipal authorities, but that the legislature has the power to do so if it chooses. The court did not decide whether the solid waste disposal fee is a fee or a tax. Assuming that it is a tax, the court held that the legislation was intended to be comprehensive and to include municipal authorities as payers.