§ 27-0925. Local assessments on hazardous waste treatment, storage and disposal facilities.

1. (a) Notwithstanding any other provisions of law to the contrary, any city or town of this state, acting through its local legislative body, is hereby authorized and empowered to adopt and amend local laws imposing in any such city or town an annual assessment of not more than four per centum of the gross receipts of any commercial hazardous waste facility which is located in such city or town and may make provisions for the collection thereof.

(b) In the event that a facility subject to local assessment pursuant to this subdivision is located in more than one city or town, the total annual assessment imposed shall not exceed four per centum of the gross receipts. The maximum portion of assessment revenues allowed to the cities or towns in such a situation shall be determined by multiplying the maximum total of assessment liability which can be imposed on the facility by the ratio of the population of the assessing city or town to the total population of all the cities or towns in which the facility is located. Population shall be based on the most recent census.

2. (a) (1) Notwithstanding any other provisions of law to the contrary, any school district of this state, acting through its local legislative body, is hereby authorized and empowered to adopt a resolution imposing in any such school district an annual assessment of not more than two per centum of the gross receipts of any commercial hazardous waste facility which is located in such school district and may make provisions for the collection thereof.

(2) Any school district whose boundaries are located within the town or city in which a commercial hazardous waste facility is located shall be entitled to a proportionate share of the annual assessment of the gross receipts collected.

(3) The annual assessment revenues shall be allowed and distributed to all school districts located in the town, or city in which the commercial hazardous waste facility is located. The distribution of annual assessment revenues among the school districts located in the town or city where the facility is located shall be done on a proportionate basis, based upon the number of students of each school

district residing in the town or city where the facility is located.

(4) The distribution from the school district collecting the annual assessment revenue to any other district entitled to a proportionate basis shall be made within sixty days of receipt of the annual assessment revenues.

(b) In the event that a facility subject to local assessment pursuant to this subdivision is located in more than one school district, the total annual assessment imposed shall not exceed two per centum of the gross receipts.

3. The term "gross receipts" as used in this section means all receipts from the provision of hazardous waste management services attributable to a particular industrial hazardous waste treatment storage and disposal facility without deduction therefor due to the cost of materials or equipment used, labor or services or other costs, interest or discount paid or any other expense whatsoever; provided, however, that as used in this section, gross receipts shall not include any amounts collected or paid pursuant to section 27-0923 of this title.

4. An assessment imposed pursuant to this section shall be in addition to any and all other assessments, taxes, agreements or contracts.