§ 120-cc. Enforcement of unpaid solid waste collection and/or disposal fee. 1. Any municipal corporation may adopt a local law providing that unpaid fees or charges for municipal or municipally contracted solid waste collection and/or disposal services be included with the annual tax levy, together with any interest and penalties thereon.

2. No fees for solid waste collection and/or disposal imposed prior to the adoption of a local law pursuant to this section may be included in any annual tax levy.

3. In any year in which such unpaid fees and penalties will be included in the annual tax levy, the governing board shall cause a statement to be prepared setting forth each amount of solid waste disposal and/or collection fees in arrears as of thirty days prior to the last date prescribed by law for the annexation of the warrant to the assessment roll, a brief description of the property for which or in connection with which such solid waste services were provided, and the name and address of the person or corporation liable to pay such amount. Such statement shall be presented to the board empowered to levy taxes, and such board shall levy such amounts remaining unpaid on the date taxes are levied against the real property for which or in connection with which such solid waste services were provided.

4. The term "municipal corporation", as used in this section, includes only a city, village, and a town for town-wide solid waste collection and/or disposal services.