

§3108. Unclaimed deposits**(CONTAINS TEXT WITH VARYING EFFECTIVE DATES)****(WHOLE SECTION TEXT EFFECTIVE UNTIL 10/15/24)**

The provisions of this section apply only to those beverage containers that are not subject to a commingling agreement pursuant to section 3107. [PL 2015, c. 166, §14 (NEW).]

1. Deposit transaction fund. An initiator of deposit shall maintain a separate account to be known as the initiator's deposit transaction fund. The initiator shall keep that fund separate from all other revenues and accounts. The initiator shall place in that fund the refund value for all nonrefillable beverage containers it sells subject to the provisions of this chapter. Except as specified in subsections 3 and 4, amounts in the initiator's deposit transaction fund may only be expended to pay refund values for returned nonrefillable beverage containers. Amounts in the fund may not be used to pay the handling fees required by this chapter. The fund must be maintained by the initiator on behalf of consumers who have purchased products in refundable nonrefillable beverage containers and on behalf of the State; except as specified in subsections 3 and 4, amounts in the fund may not be regarded as income of the initiator.

[PL 2015, c. 166, §14 (NEW).]

2. Reports. An initiator of deposit shall report to the State Tax Assessor by the 20th day of each month concerning transactions affecting its deposit transaction fund in the preceding month. The report must be in a form prescribed by the assessor and must include: the number of nonrefillable beverage containers sold and the number of nonrefillable beverage containers returned in the applicable month; the amount of deposits received in and payments made from the fund in the applicable month and the most recent 3-month period; any income earned on amounts in the fund during the applicable month; the balance in the fund at the close of the applicable month; and such other information as the assessor may require. The report required by this subsection must be treated by the assessor as a return, as the term is defined by Title 36, section 111, subsection 4.

[PL 2015, c. 166, §14 (NEW).]

3. Determination of abandoned deposit amounts. The initiator's abandoned deposit amount, at the end of each month, is the amount equal to the amount of deposits that are or should be in the fund, less the sum of:

- A. Income earned on amounts in the fund during that month; and [PL 2015, c. 166, §14 (NEW).]
- B. The total amount of refund values received by the initiator for nonrefillable beverage containers during that month and the 2 preceding months. [PL 2015, c. 166, §14 (NEW).]

Income on the fund may be transferred from the fund for use as funds of the initiator.

[PL 2015, c. 166, §14 (NEW).]

4. Transfer of abandoned deposit amounts. By the 20th day of each month, an initiator shall turn over to the State Tax Assessor the initiator's abandoned deposit amounts determined pursuant to subsection 3. Those amounts may be paid from the deposit transaction fund. Amounts collected by the assessor pursuant to this subsection must be treated by the assessor as a tax, as that term is defined by Title 36, section 111, subsection 5, and must be deposited in the General Fund.

[PL 2015, c. 166, §14 (NEW).]

5. Reimbursement of initiators of deposit. If in any month the authorized payments from the deposit transaction fund by an initiator pursuant to this section exceed the funds that are or should be in the initiator's deposit transaction fund, the State Tax Assessor shall reimburse the initiator, from amounts received pursuant to subsection 4, for those refunds paid by the initiator for nonrefillable beverage containers for which the funds that are or should be in the initiator's deposit transaction fund are insufficient; except that reimbursements paid by the assessor to an initiator may not exceed amounts

paid by the initiator pursuant to subsection 4 in the preceding 24 months less amounts paid to the initiator pursuant to this subsection during that same 24-month period.

[PL 2015, c. 166, §14 (NEW).]

6. Administration by State Tax Assessor. The uniform tax administration provisions of Title 36, chapter 7 apply to the State Tax Assessor's administration of the reports and payments required by this section.

[PL 2015, c. 166, §14 (NEW).]

7. Small manufacturers, bottlers and brewers exempt. Except as otherwise provided in this subsection, a manufacturer who produces no more than 50,000 gallons of its product in a calendar year is exempt from the requirements of this section for that year. A brewer who produces no more than 50,000 gallons of its product or a bottler of water who sells no more than 250,000 containers each containing no more than one gallon of its product in a calendar year is exempt from the requirements of this section for that year.

[PL 2015, c. 166, §14 (NEW).]

8. Removal of beverage. The department may remove from sale a beverage that is sold or distributed in the State by an initiator of deposit who is not in compliance with the reporting and payment requirements established in this section if the department is notified by the State Tax Assessor of that noncompliance. The department shall allow the sale of the beverage to resume upon notification by the State Tax Assessor that all delinquent reports have been submitted and all payments are current.

[PL 2015, c. 166, §14 (NEW).]

SECTION HISTORY

PL 2015, c. 166, §14 (NEW).

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