



**State of Tennessee**  
**PUBLIC CHAPTER NO. 49**

**SENATE BILL NO. 82**

**By Bell**

Substituted for: House Bill No. 55

By Sexton

AN ACT to amend Tennessee Code Annotated, Section 68-211-874, relative to solid waste management.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 68-211-874, is amended by deleting subsection (a) and substituting the following:

(a) Each county, solid waste authority and municipality shall account for financial activities related to the management of solid waste in accordance with generally accepted accounting principles (GAAP). The activities related to the management of solid waste must be accounted for in either a special revenue or enterprise fund, unless explicitly prohibited by GAAP. Where GAAP prohibits the use of a special revenue or enterprise fund, the solid waste financial activities may be individually accounted for in the general fund, as a separate department, program or function and sufficient detail shall be reported in the annual financial report to identify all applicable revenues and expenditures related to the management of solid waste. Any county, solid waste authority or municipality that operates a landfill and/or incinerator shall account for financial activities related specifically to that landfill and/or incinerator in an enterprise fund. Each county, solid waste authority and municipality shall use a uniform solid waste financial accounting system and chart of accounts developed by the comptroller of the treasury.

SECTION 2. Tennessee Code Annotated, Section 68-211-874, is further amended by deleting subsection (d) and substituting the following:

(d) No state funds for solid waste management shall be released to a county, solid waste authority or municipality unless financial activities related to the management of solid waste are accounted for in accordance with generally accepted accounting principles (GAAP). The activities related to the management of solid waste must be accounted for in either a special revenue or enterprise fund unless explicitly prohibited by GAAP. Where GAAP prohibits the use of a special revenue or enterprise fund, the solid waste financial activities may be individually accounted for in the general fund as a separate department, program or function and sufficient detail shall be reported in the annual financial report to identify all applicable revenues and expenditures related to the management of solid waste. No state funds for solid waste management shall be released to a county, solid waste authority or municipality that operates a landfill and/or incinerator unless financial activities related to that landfill and/or incinerator are accounted for in an enterprise fund.

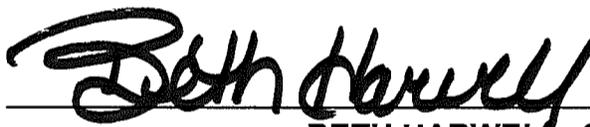
SECTION 3. This act shall take effect upon becoming a law, the public welfare requiring it.

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PASSED: March 7, 2013

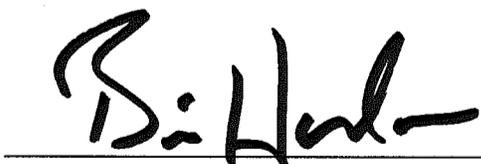


RON RAMSEY  
SPEAKER OF THE SENATE



BETH HARWELL, SPEAKER  
HOUSE OF REPRESENTATIVES

APPROVED this 26<sup>th</sup> day of March 2013



BILL HASLAM, GOVERNOR