

DEPARTMENT OF REVENUE

90-1

1. *Waste*; means that which is left over as superfluous, discarded or fugitive material. In addition, "*industrial waste*" is defined by reference to 144.01 (9) as liquid or other wastes resulting from any process of industry, manufacture, trade, business or the development of any natural resource. "*Air contaminant*" is defined by reference to 144.30 (1) as dust, fumes, mist, liquid, smoke, other particulate matter, vapor, gas, odorous substances or any combination thereof but shall not include uncombined water vapor.

2. *Treatment*; means removing, altering or storing waste.

3. *Facility*; means tangible property that is built, constructed or installed as a unit so as to be readily identifiable as directly performing a waste treatment function.

4. *Waste treatment facility*; means tangible property that is built, constructed or installed as a unit so as to be readily identifiable as directly removing, altering or storing leftover, superfluous, discarded or fugitive material. Monitoring equipment which is not a component or integral part of a waste treatment facility is not exempt.

(b) The exemption for industrial waste treatment facilities does not extend to "unnecessary siltation" resulting from operations such as the washing of vegetables or raw food products, gravel washing, stripping of lands for development of subdivisions, highways, quarries and gravel pits, mine drainage, cleaning of vehicles or barges or gross neglect of land erosion" (s. 144.01 (10), Stats.).

(c) The exemption also does not apply to conversion of an industrial furnace from one type of fuel to another type of fuel. The exemption does not apply to the increased height of a smoke stack to diffuse emissions over a wide area or increments to property held for the production of income but which may be indirectly related to pollution abatement. However, the installation of a scrubber or electrostatic precipitator in a smoke stack could qualify for exemption.

(d) A facility may be given a partial or no exemption status depending on the economic purpose of the facilities existence. The judgment of the department shall be governed by the economic gain that the facility will produce in either income, reduced cost, increased capacity or improved product to the taxpayer claimant.

History: Cr. Register, July, 1979, No. 283, eff. 8-1-79.