

# SUPPORT HJ35

Topic: Study; Department of Taxation; tax policy options for reforming the litter tax; report.

Patron: Delegate Paul Krizek

## Overview

HJ35 directs the Department of Taxation, in conjunction with the Department of Environmental Quality, to study tax policy options for reforming the litter tax.

## Reasons to support:

- The Virginia Litter Tax funds Virginia's Litter Control and Recycling Fund which generates the lowest revenue per capita of any state using a similar system.
  - Had the tax been adjusted for inflation (or indexed to automatically rise with inflation) they would now be \$37 and \$73.
- The litter tax is a necessary tool to fund litter prevention programs and removal of litter once it has reached the environment. This tax supports community clean ups, youth education, solid waste infrastructure, and other valuable programs.
  - 71% of registered Virginia Voters support shifting the costs of recycling programs off of community taxpayers and onto producers to clean up and prevent litter which the Litter Tax could better do.
- Litter composition has drastically changed since the original litter studies in Virginia completed in the 1970s. The most common items found in 1976 and 1979 were aluminum cans. Today, beverage containers of varied materials are found, with the most common being plastic. Plastic items of all types now dominate Virginia's litter makeup yet this shift has yet to be considered into how the Litter Tax is funded.
- Virginia's mechanical recycling infrastructure is in need of support; a thorough analysis of Virginia's true recycling infrastructure and market barriers will enable the Commonwealth to identify opportunities and new markets that support a circular economy.
- HJ 35 fulfills several actions in the Virginia Marine Debris Reduction Plan which recognizes the need to increase funding for Virginia's Litter Control and Recycling Fund as well as identify policy opportunities to reduce litter through source reduction and improved recycling systems.
- The [2021-2025 Virginia Marine Debris Reduction Plan](#) serves as a framework for strategic action and a roadmap for reducing consumer debris, derelict fishing gear, microplastics, and abandoned and derelict vessels in Virginia. The VMDRP was developed through a collaborative and participatory process by [Virginia's Coastal Zone Management Program](#)

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