



Redemption Centers of America

March 11, 2016

TO: Senator Ted Kennedy
Co-Chair Environment Committee

Representative James Albis
Co-Chair Environment Committee

FROM: Rick Ross
Redemption Centers of America

RE: SB 384 – Amend to include an increase in the handling fee to \$.035ea.

Senator Kennedy, Representative Albis:

I would like to express my support for Bill 384. However, it is critical that the issue of the handling fee within the bottle bill be raised. At present, the handling fee for a redeemed can or bottle is \$.015 for beer and \$.02 for all other beverages. This fee is paid to redemption centers or retail outlets who accept redeemable containers. The fee is separate from the \$.05 paid to the consumer who returns the container. The handling fee has not been raised in 35 years and is long overdue for an increase. We would like to request the following:

- **Bill 384 should be amended raising the handling fee for all redeemable containers to \$.035ea.**

The increase in handling fee will benefit the following:

1. **Environment** – At least 60% of all redeemable containers are redeemed in CT. The bulk of those redemptions take place at independent redemption centers. Without a fee increase these facilities will be forced out of business leaving hundreds of millions of containers to wind up in landfills.
2. **Employment** – Redemption centers and dealers throughout CT employ thousands of people, without an increase, jobs will be lost and tax receipts will decrease.
3. **Income Source** – The program is vital to the survival of many CT families. Container redemption provides additional income each year to residents of CT who take advantage of the opportunity to redeem and recycle.

I have attached the current Bill and included language addressing the issues. Thank you very much for the opportunity to discuss this very important issue. We look forward to working with you both on the bill in the coming months.

Sincerely,

Rick Ross

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Bottle Bill Myths and Facts

Although [support for deposit laws is widespread](#), there are some groups, especially members of the beverage production and retail industries, that consistently try to prevent bottle bills from being passed or expanded, as well as attempt to repeal existing deposit laws. [A sampling of these groups is available here.](#)

In addition to spending [huge sums of money to defeat deposit legislation](#), these opponents have also tried to sway public opinion in their favor. Their arguments concentrate on the increased costs to bottlers, distributors and retailers, which they claim result in higher prices to consumers. They also contend that bottle bills reduce sales and eliminate jobs in the container manufacturing industry. More recently, they have argued that municipal recycling programs are a more comprehensive means of reducing solid waste and that bottle bills 'rob' curbside recycling programs of the valuable aluminum beverage cans, thereby reducing program revenues.

These arguments are not true! The following is a list of common arguments made by bottle bill opponents, followed by facts that support the case for bottle bills.

Myth: Deposit systems target only a small part of the waste stream (less than 3% of municipal solid waste (MSW) by weight.

Fact:

While soda containers constitute less than 1% of the waste stream, all carbonated beverages bring the total to 4% of the waste stream, and all beverage containers (excluding milk, also excluding pouches, gabletop and aseptic) are 5.6% of the waste stream¹. More important, the upstream environmental effects of container wasting are disproportionately high. For example, beverage containers account for 20% of the greenhouse gas emissions resulting from landfilling a ton of MSW and replacing the wasted products with new products made from virgin materials.² **pos**

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Myth Deposit systems address a small portion of litter: 7%-25%.

Fact:

- a. Beverage containers comprise 40-60% of litter. The Solid Waste Coordinators of Kentucky found that 58% of litter collected consisted of beverage containers, pull tabs, and closures.³
- b. Deposit laws significantly reduce container litter AND other types of litter. Following the implementation of bottle bills in various states, container litter has been reduced by 69 to 84 percent (including in New York)⁴ , while total litter has been reduced by 34-64 percent.⁵

[Read more about the significant impact bottle bills have on litter](#)

Myth: Deposits aren't needed where there is curbside recycling:

Fact:

Curbside recycling and deposit systems are not mutually exclusive. Together they can be part of a comprehensive approach to recycling. Not only are combined curbside and deposit systems more effective than curbside recycling programs alone, the materials collected through deposit programs are of a much higher quality than materials collected through curbside recycling programs.

[Read more on how Bottle Bills complement curbside recycling](#)



Myth: Deposit return is inconvenient (consumers prefer home curbside bins).

Fact:

- a. Curbside is still not available to 50% of the American population.⁶
- b. Curbsides don't address away-from-home consumption.
- c. Tripling of curbside access has not stemmed the tide of waste.⁷
- d. People are going back to the store to shop anyway; special trips are rare.⁸

Myth: Deposits rob curbside programs of valuable aluminum can revenue.

Fact:

- a. As it is, curbside programs are failing to adequately capture aluminum cans. Despite a tripling in curbside access in the last decade (2,711 programs in 1990, 9,709 in 2000), the U.S. aluminum can recycling rate went from 65% in 1992 to 49% in 2001.⁹
- b. Curbside programs do not target cans consumed away from home.
- c. Aluminum cans are gradually being supplanted by plastic bottles.¹⁰
- d. Deposits reduce collection costs by removing cumbersome, low-value glass and plastic bottles from the stream. Plastic bottles are cumbersome to collect at curbside (low weight-to-volume ratio)¹¹; mixed-color glass is heavy and has a low scrap value, and is often impossible to market.¹²
- e. It is unfair to expect one container type to "carry" the others.
- f. It is illogical to expect curbside recycling to generate revenue when this expectation has never been made of landfilling or incineration.



Myth: Deposits are more expensive than other recycling programs:

Fact:

- a. While their initial costs may be more, deposits are much more effective than other recycling and waste reduction programs, resulting in more bang for the buck. [The BEAR report](#) found that a combination of recycling methods in 10 deposit states recycles 490 containers per capita per year, at a cost of 1.53¢/unit, vs. 191 containers per capita per year at 1.25¢/unit in 40 non-deposit states (which rely on curbsides and drop-offs to do the whole job). In other words, at an additional cost of only 1.5¢ per six-pack, beverage container recovery rates in deposit states are more than 2.5 times higher than in states without bottle bills.¹³ ([View a table](#))
- b. Under deposit systems, the cost of recycling is borne by producers and consumers, not by government and taxpayers.

Myth: Deposit returns are expensive for distributors:

Fact:

- a. There is a cost to dealing with beverage container waste, whether through recycling or disposal; it will either be borne by government or by brand-owners, distributors, and beverage consumers.
- b. Distributors have taken back-hauling out of the distribution system; they have the ability to design it back in.
- c. Distributors have the option of passing the cost of handling on to consumers.



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Myth: Deposits are a tax and increase the price of beverages

Fact:

Bottle bill opponents call bottle bills "a tax". Virginia State Senator Madison Marye has about the best answer yet. He once said, "Well sir, I sure wish all my taxes were refundable, like container deposits."

One-way, throwaway, no-deposit, no-return beverage containers are a corporate subsidy, a hidden tax. Taxpayers absorb the cost of disposing of beverage containers! Taxpayers absorb the costs of unsightly, dangerous beverage container litter! And many taxpayers absorb the costs of recycling beverage containers through curbside recycling programs.

When there is a refundable deposit on beverage containers, the consumers (not taxpayers) pay the deposit. The deposit is refunded if the container is returned. And the beverage distributors and bottlers absorb the cost of collection. They then choose whether or not to pass their costs on to their consumers.

Because 70% or more of the deposit containers are returned, taxpayers pay less for disposal, less for litter pickup, and less for curbside recycling.

[Read about "real" taxes unsuccessfully used as bottle bill alternatives.](#)

[Bottle Bill Frequently Asked Questions](#)



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**General Statutes of Connecticut, CHAPTER 446d:
Solid Waste Management**

Beverage Container Deposit and Redemption Law

Sec. 22a-243. (Formerly Sec. 22a-77). Definitions. For purposes of sections 22a-243 to 22a-245c, inclusive:

(1) "Carbonated beverage" means beer or other malt beverages, and mineral waters, soda water and similar carbonated soft drinks in liquid form and intended for human consumption;

(2) "Noncarbonated beverage" means water, including flavored water, nutritionally enhanced water and any beverage that is identified through the use of letters, words or symbols on such beverage's product label as a type of water, but excluding juice and mineral water;

(3) "Beverage container" means the individual, separate, sealed glass, metal or plastic bottle, can, jar or carton containing a carbonated or noncarbonated beverage, but does not include a bottle, can, jar or carton (A) three liters or more in size if containing a noncarbonated beverage, or (B) made of high-density polyethylene;

(4) "Consumer" means every person who purchases a beverage in a beverage container for use or consumption;

(5) "Dealer" means every person who engages in the sale of beverages in beverage containers to a consumer;

(6) "Distributor" means every person who engages in the sale of beverages in beverage containers to a dealer in this state including any manufacturer who engages in such sale and includes a dealer who engages in the sale of beverages in beverage containers on which no deposit has been collected prior to retail sale;

(7) "Manufacturer" means every person bottling, canning or otherwise filling beverage containers for sale to distributors or dealers or, in the case of private label brands, the owner of the private label trademark;

(8) "Place of business of a dealer" means the fixed location at which a dealer sells or offers for sale beverages in beverage containers to consumers;

(9) "Redemption center" means any facility established to redeem empty beverage containers from consumers or to collect and sort empty beverage containers from dealers and to prepare such containers for redemption by the appropriate distributors;

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(10) "Use or consumption" includes the exercise of any right or power over a beverage incident to the ownership thereof, other than the sale or the keeping or retention of a beverage for the purposes of sale;

(11) "Nonrefillable beverage container" means a beverage container which is not designed to be refilled and reused in its original shape; and

(12) "Deposit initiator" means the first distributor to collect the deposit on a beverage container sold to any person within this state.

(P.A. 78-16, S. 1, 10; P.A. 80-95, S. 1; P.A. 84-121, S. 1; Nov. 24 Sp. Sess. P.A. 08-1, S. 10; P.A. 09-2, S. 17.)

History: P.A. 78-16 effective January 1, 1980; P.A. 80-95 added Subdiv. (i) defining "nonrefillable beverage container"; Sec. 22a-77 transferred to Sec. 22a-243 in 1983 and alphabetic Subdiv. indicators replaced editorially by the Revisors with numeric indicators; P.A. 84-121 deleted reference to Sec. 31-11a as section to which definitions apply, redefined "distributor" to include certain dealers and defined "redemption center"; Nov. 24 Sp. Sess. P.A. 08-1 applied definitions to Sec. 22a-245a and added Subdiv. (11) defining "deposit initiator", effective November 25, 2008; P.A. 09-2 amended Subdiv. (1) to change defined term from "beverage" to "carbonated beverage", added new Subdiv. (2) defining "noncarbonated beverage", redesignated existing Subdivs. (2) to (11) as Subdivs.(3) to (12), amended redesignated Subdiv. (3) to redefine "beverage container", and amended redesignated Subdiv. (7) to redefine "manufacturer", effective April 1, 2009.

Sec. 22a-244. (Formerly Sec. 22a-78). Beverage containers: Refund value; exceptions; labeling and design requirements. (a)(1) Every beverage container containing a carbonated beverage sold or offered for sale in this state, except for any such beverage containers sold or offered for sale for consumption on an interstate passenger carrier, shall have a refund value. Such refund value shall not be less than five cents and shall be a uniform amount throughout the distribution process in this state. (2) Every beverage container containing a noncarbonated beverage sold or offered for sale in this state shall have a refund value, except for beverage containers containing a noncarbonated beverage that are (A) sold or offered for sale for consumption on an interstate passenger carrier, or (B) that comprise any dealer's existing inventory as of March 31, 2009. Such refund value shall not be less than five cents and shall be a uniform amount throughout the distribution process in this state.

(b) Every beverage container sold or offered for sale in this state, that has a refund value pursuant to subsection (a) of this section, shall clearly indicate by embossing or by a stamp or by a label or other method securely affixed to the beverage container (1) either the refund value of the container or the words "return for deposit" or "return for

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refund" or other words as approved by the Department of Environmental Protection and (2) either the word "Connecticut" or the abbreviation "Ct.", provided this subdivision shall not apply to glass beverage containers permanently marked or embossed with a brand name.

(c) No person shall sell or offer for sale in this state any metal beverage container (1) a part of which is designed to be detached in order to open such container or (2) that is connected to another beverage container by a device constructed of a material which does not decompose by photodegradation, chemical degradation or biodegradation within a reasonable time after exposure to the elements.

(P.A. 78-16, S. 2, 6, 7, 10; P.A. 79-139, S. 1, 2; P.A. 80-95, S. 3; P.A. 84-30; 84-121, S. 2; P.A. 97-124, S. 12, 16; P.A. 09-2, S. 18.)

History: P.A. 78-16 effective January 1, 1980; P.A. 79-139 allowed "return for deposit" or "return for refund" on container rather than refund value and excluded from provisions of Subsec. (b)(2) glass containers permanently marked or embossed with a brand name; P.A. 80-95 added exception re beverage containers sold or offered for sale for consumption on interstate passenger carriers; Sec. 22a-78 transferred to Sec. 22a-244 in 1983; P.A. 84-30 amended Subsec. (c) by adding provision requiring that beverage container holders be constructed of a material which decomposes within a reasonable time after exposure to the elements; P.A. 84-121 amended Subsec. (a) by adding provision requiring the refund value to be uniform throughout the distribution process; P.A. 97-124 amended Subsec. (b) to eliminate type size requirement for refund value information on containers, effective June 6, 1997; P.A. 09-2 amended Subsec. (a) by designating existing provisions as Subdiv. (1) and adding Subdiv. (2) re noncarbonated beverages, and made a conforming change in Subsec. (b), effective April 1, 2009.

Sec. 22a-245. (Formerly Sec. 22a-79). Registration of redemption centers. Payment of refund value by dealers and distributors. Handling fee.

Regulations. (a) No person shall establish a redemption center without registering with the commissioner on a form provided by the commissioner with such information as the commissioner deems necessary including (1) the name of the business principals of the redemption center and the address of the business; (2) the name and address of the sponsors and dealers to be served by the redemption center; (3) the types of beverage containers to be accepted; (4) the hours of operation; and (5) whether beverage containers will be accepted from consumers. The operator of the redemption center shall report any change in procedure to the commissioner within forty-eight hours of such change. Any person establishing a redemption center shall have the right to determine what kind, size and brand of beverage container shall be accepted. Any redemption center may be established to serve all persons or to serve certain specified dealers.

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(b) A dealer shall not refuse to accept at such dealer's place of business, from any person any empty beverage containers of the kind, size and brand sold by the dealer, or refuse to pay to such person the refund value of a beverage container unless (1) such container contains materials which are foreign to the normal contents of the container; (2) such container is not labeled in accordance with subsection (b) of section 22a-244; (3) such dealer sponsors, solely or with others, a redemption center which is located within a one-mile radius of such place of business and which accepts beverage containers of the kind, size and brand sold by such dealer at such place of business; or (4) there is established by others, a redemption center which is located within a one-mile radius of such place of business and which accepts beverage containers of the kind, size and brand sold by such dealer at such place of business. A dealer shall redeem an empty container of a kind, size or brand the sale of which has been discontinued by such dealer for not less than sixty days after the last sale by the dealer of such kind, size or brand of beverage container. Sixty days before such date, the dealer shall post, at the point of sale, notice of the last date on which the discontinued kind, size or brand of beverage container shall be redeemed.

(c) A distributor shall not refuse to accept from a dealer or from an operator of a redemption center, located and operated exclusively within the territory of the distributor or whose operator certifies to the distributor that redeemed containers were from a dealer located within such territory, any empty beverage containers of the kind, size and brand sold by the distributor, or refuse to pay to such dealer or redemption center operator the refund value of a beverage container unless such container contains materials which are foreign to the normal contents of the container or unless such container is not labeled in accordance with subsection (b) of section 22a-244. A distributor shall remove any empty beverage container from the premises of a dealer serviced by the distributor or from the premises of a redemption center sponsored by dealers serviced by the distributor, provided such premises are located within the territory of the distributor. The distributor shall pay the refund value to dealers in accordance with the schedule for payment by the dealer to the distributor for full beverage containers and shall pay such refund value to operators of redemption centers not more than twenty days after receipt of the empty container. For the purposes of this subsection, a redemption center shall be considered to be sponsored by a dealer if (1) the dealer refuses to redeem beverage containers and refers consumers to the redemption center, or (2) there is an agreement between the dealer and the operator of the redemption center requiring the redemption center to remove empty beverage containers from the premises of the dealer. A distributor shall redeem an empty container of a kind, size or brand of beverage container the sale of which has been discontinued by the distributor for not less than one hundred fifty days after the last delivery of such kind, size or brand of beverage container. Not less than one hundred twenty days before the last date such containers may be redeemed, the distributor shall notify such dealer who bought the discontinued kind, size or brand of beverage container that such distributor shall not redeem an empty beverage container of such kind, size or brand of beverage containers.

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(d) In addition to the refund value of a beverage container, a distributor shall pay to any dealer or operator of a redemption center a handling fee of at least three one and one-half cents for each container of beer or other malt beverage, and two cents for each beverage container of mineral waters, soda water and similar carbonated soft drinks or noncarbonated beverage returned for redemption. A distributor shall not be required to pay to a manufacturer the refund value of a non-refillable beverage container.

(e) The Commissioner of Environmental Protection shall adopt regulations, in accordance with the provisions of chapter 54, to implement the provisions of sections 22a-243 to 22a-245, inclusive. Such regulations shall include, but not be limited to, provisions for the redemption of beverage containers dispensed through automatic vending machines, the use of vending machines that dispense cash to consumers for redemption of beverage containers, scheduling for redemption by dealers and distributors and for exemptions or modifications to the labeling requirement of section 22a-244.

(f) For the purposes of this section, "refund value" means the refund value established by subsection (a) of section 22a-244.

(P.A. 78-16, S. 3-5, 10; P.A. 79-252, S. 1, 2; P.A. 80-95, S. 2; P.A. 83-42; P.A. 84-121, S. 3; P.A. 86-64; Nov. 24 Sp. Sess. P.A. 08-1, S. 12; P.A. 09-2, S. 19; P.A. 10-25, S. 1.)

History: P.A. 78-16 effective January 1, 1980; P.A. 79-252 added Subsec. (e) setting deadline of October 1, 1979, for adoption of regulations to implement Secs. 22a-77 to 22a-79; P.A. 80-95 provided that distributors need not pay refund value of nonrefundable containers to manufacturers; Sec. 22a-79 transferred to Sec. 22a-245 in 1983; P.A. 83-42 amended Subsec. (d) to distinguish two classes of beverage containers with different handling fees where previously one-cent fee applied to all containers; P.A. 84-121 amended Subsec. (a) to require registration of redemption centers, amended Subsec. (b) to require dealers and distributors to redeem empty beverage containers of a type they no longer sell, amended Subsec. (c) by adding provision that distributors must accept beverage containers from a redemption center within the distributor's territory or from dealers within such territory, and provisions re removal from premises of dealer or redemption center sponsored by dealers, re payment of refund value and re redemption of discontinued beverage containers, and amended Subsec. (d) to require regulations on redemption of beverage containers dispensed through vending machines, redemption scheduling and labeling exemptions; P.A. 86-64 amended Subsec. (d) by increasing the handling fee for empty beer containers from one to one and one half cents and amended Subsec. (c) to authorize the commissioner to adopt regulations concerning vending machines which dispense cash to consumers; Nov. 24 Sp. Sess. P.A. 08-1 amended Subsec. (e) to designate existing provisions as Subdiv. (1) and add reference to Sec. 22a-245a and make a

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technical change therein, and to add Subdiv. (2) re prescribed accounting system for reimbursement of refund value for redeemed beverage container, effective November 25, 2008; P.A. 09-2 amended Subsec. (b) by adding Subdiv. designators (1) to (4), amended Subsec. (d) by adding reference to noncarbonated beverages, added Subsec. (f) defining "refund value" and made conforming changes throughout, effective April 1, 2009; P.A. 10-25 amended Subsec. (e) by deleting Subdiv. (1) designator, replacing reference to Sec. 22a-245a with reference to Sec. 22a-245 and deleting former Subdiv. (2) re inclusion in regulations of prescribed accounting system for reimbursement of refund value for redeemed beverage container, effective July 1, 2010.

Sec. 22a-245a. Special account of deposit initiator. Reimbursement payment. Reports. Deposit in General Fund. Subtraction of deficiency. Examination. Enforcement. Treatment as tax. Credit for containers donated for charitable purpose. (a) Each deposit initiator shall open a special interest-bearing account at a Connecticut branch of a financial institution, as defined in section 45a-557a, to the credit of the deposit initiator. Each deposit initiator shall deposit in such account an amount equal to the refund value established pursuant to subsection (a) of section 22a-244, for each beverage container sold by such deposit initiator. Such deposit shall be made not more than one month after the date such beverage container is sold, provided for any beverage container sold during the period from December 1, 2008, to December 31, 2008, inclusive, such deposit shall be made not later than January 5, 2009. All interest, dividends and returns earned on the special account shall be paid directly into such account. Such moneys shall be kept separate and apart from all other moneys in the possession of the deposit initiator. The amount required to be deposited pursuant to this section, when deposited, shall be held to be a special fund in trust for the state.

(b) (1) Any reimbursement of the refund value for a redeemed beverage container shall be paid from the deposit initiator's special account, with such payment to be computed, subject to the provisions of subdivision (2) of this subsection, under the cash receipts and disbursements method of accounting, as described in Section 446(c)(1) of the Internal Revenue Code of 1986, or any subsequent corresponding Internal Revenue Code of the United States, as amended from time to time.

(2) A deposit initiator may petition the Commissioner of Revenue Services for an alternate method of accounting by filing with such deposit initiator's return a statement of objections and other proposed alternate method of accounting, as such deposit initiator believes proper and equitable under the circumstances that is accompanied by supporting details and proof. The Commissioner of Revenue Services shall promptly notify such deposit initiator whether the proposed alternate method is accepted as reasonable and equitable and, if so, accepted, shall adjust such deposit initiator's return, and payment of reimbursement, accordingly.

(c) (1) Each deposit initiator shall submit a report on March 15, 2009, for the period from December 1, 2008, to February 28, 2009, inclusive. Each deposit initiator shall

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submit a report on July 31, 2009, for the period from March 1, 2009, to June 30, 2009, inclusive, and thereafter shall submit a quarterly report for the immediately preceding calendar quarter one month after the close of such quarter. Each such report shall be submitted to the Commissioner of Environmental Protection, on a form prescribed by the commissioner and with such information as the commissioner deems necessary, including, but not limited to: (A) The balance in the special account at the beginning of the quarter for which the report is prepared; (B) a list of all deposits credited to such account during such quarter, including all refund values paid to the deposit initiator and all interest, dividends or returns received on the account; (C) a list of all withdrawals from such account during such quarter, all service charges and overdraft charges on the account and all payments made pursuant to subsection (d) of this section; and (D) the balance in the account at the close of the quarter for which the report is prepared.

(2) Each deposit initiator shall submit a report on October 31, 2010, for the calendar quarter beginning July 1, 2010. Subsequently, each deposit initiator shall submit a quarterly report for the immediately preceding calendar quarter, on or before the last day of the month next succeeding the close of such quarter. Each such report shall be submitted to the Commissioner of Revenue Services, on a form prescribed by the commissioner, and with such information as the commissioner deems necessary, including, but not limited to, the following information: (A) The balance in the special account at the beginning of the quarter for which the report is prepared, (B) all deposits credited to such account during such quarter, including all refund values paid to the deposit initiator and all interest, dividends or returns received on such account, (C) all withdrawals from such account during such quarter, including all service charges and overdraft charges on such account and all payments made pursuant to subsection (d) of this section, and (D) the balance in such account at the close of the quarter for which the report is prepared. Such quarterly report shall be filed electronically with the Commissioner of Revenue Services, in the manner provided by chapter 228g.

(d) (1) On or before April 30, 2009, each deposit initiator shall pay the balance outstanding in the special account that is attributable to the period from December 1, 2008, to March 31, 2009, inclusive, to the Commissioner of Environmental Protection for deposit in the General Fund. Thereafter the balance outstanding in the special account that is attributable to the immediately preceding calendar quarter shall be paid by the deposit initiator one month after the close of such quarter to the Commissioner of Environmental Protection for deposit in the General Fund. If the amount of the required payment pursuant to this subdivision is not paid by the date seven days after the due date, a penalty of ten per cent of the amount due shall be added to the amount due. The amount due shall bear interest at the rate of one and one-half per cent per month or fraction thereof, from the due date. Any such penalty or interest shall not be paid from funds maintained in the special account.

(2) On or before October 31, 2010, each deposit initiator shall pay the balance outstanding in the special account that is attributable to the period from July 1, 2010, to

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September 30, 2010, inclusive, to the Commissioner of Revenue Services for deposit in the General Fund. Subsequently, the balance outstanding in the special account that is attributable to the immediately preceding calendar quarter shall be paid by the deposit initiator on or before the last day of the month next succeeding the close of such quarter to the commissioner for deposit in the General Fund. If the amount of the required payment pursuant to this subdivision is not paid on or before the due date, a penalty of ten per cent of the amount due and unpaid, or fifty dollars, whichever is greater, shall be imposed. The amount due and unpaid shall bear interest at the rate of one per cent per month or fraction thereof, from the due date. Any such penalty or interest shall not be paid from funds maintained in such special account. Such required payment shall be made by electronic funds transfer to the commissioner, in the manner provided by chapter 228g.

(e) If moneys deposited in the special account are insufficient to pay for withdrawals authorized pursuant to subsection (b) of this section, the amount of such deficiency shall be subtracted from the next succeeding payment or payments due pursuant to subsection (d) of this section until the amount of the deficiency has been subtracted in full.

(f) The Commissioner of Revenue Services may examine the accounts and records of any deposit initiator maintained under this section or sections 22a-243 to 22a-245, inclusive, and any related accounts and records, including receipts, disbursements and such other items as the commissioner deems appropriate.

(g) The Attorney General may, independently or upon complaint of the Commissioner of Environmental Protection or the Commissioner of Revenue Services, institute any appropriate action or proceeding to enforce any provision of this section or any regulation adopted pursuant to section 22a-245 to implement the provisions of this section.

(h) The provisions of sections 12-548, 12-550 to 12-554, inclusive, and section 12-555a shall be deemed to apply to the provisions of this section, except any provision of sections 12-548, 12-550 to 12-554, inclusive, and section 12-555a that is inconsistent with the provision in this section.

(i) Any payment required pursuant to this section shall be treated as a tax for purposes of sections 12-30b, 12-33a, 12-35a, 12-39g and 12-39h.

(j) Not later than July 1, 2010, the Department of Environmental Protection or successor agency shall establish a procedure that allows each such deposit initiator to take a credit against any payment made pursuant to subsection (d) of this section in the amount of the deposits refunded on beverage containers which such deposit initiator donated for any charitable purpose.

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(Nov. 24 Sp. Sess. P.A. 08-1, S. 11; P.A. 09-1, S. 15; P.A. 10-25, S. 2; 10-114, S. 1.)

History: Nov. 24 Sp. Sess. P.A. 08-1 effective November 25, 2008; P.A. 09-1 amended Subsec. (a) to increase time for making deposit from 3 business days to 1 month after container's sale, amended Subsec. (c)(3) to add reference to payments made pursuant to Subsec. (d), added new Subsecs. (d) and (e) re General Fund deposit and deficiency, and redesignated existing Subsecs. (d) and (e) as Subsecs. (f) and (g), effective April 1, 2009, and applicable to periods commencing on or after December 1, 2008; P.A. 10-25 amended Subsec. (a) by adding provision re amount required to be deposited, when deposited, shall be held to be a special fund in trust for the state, amended Subsec. (b) by designating existing provisions as Subdiv. (1) and amending same to require payment to be computed under cash receipts and disbursements method of accounting and deleting provisions re payment of reimbursement, and by adding Subdiv. (2) re petitioning for alternate method of accounting by deposit initiator, amended Subsec. (c) by designating existing provisions as Subdiv. (1), making technical changes therein and adding Subdiv. (2) re submission of quarterly reports by deposit initiators, amended Subsec. (d) by designating existing provisions as Subdiv. (1), making a technical change therein and adding Subdiv. (2) re payment of funds by each deposit initiator from special account, amended Subsec. (f) by replacing provisions re State Treasurer with references to Commissioner of Revenue Services and adding "this section or", amended Subsec. (g) by including reference to Commissioners of Environmental Protection and Revenue Services, added Subsec. (h) re application of Secs. 12-548, 12-550 to 12-554, and 12-555a and added Subsec. (i) re treatment of required payment as a tax, effective July 1, 2010; P.A. 10-114 added provision, codified by the Revisors as Subsec. (j), re establishment of procedure to allow deposit initiator to take credit against payment made pursuant to Subsec. (d) in amount of deposits refunded on beverage containers donated for charitable purpose, effective June 7, 2010.

Subsec. (d):

Requirement that deposit initiators pay outstanding balance for the period from December 1, 2008, to March 31, 2009, is a taking without compensation in violation of deposit initiators' federal and state constitutional rights. 51 CS 425.

Sec. 22a-245b. Exemption for small manufacturers re beverage containers containing noncarbonated beverages. Application. Approval. Any manufacturer who bottles and sells two hundred fifty thousand or fewer beverage containers containing a noncarbonated beverage that are twenty ounces or less in size each calendar year may apply to the Commissioner of Environmental Protection for an exemption from the requirements of sections 22a-244 to 22a-245a, inclusive, with regard to such beverage containers containing noncarbonated beverages. Such application shall be accompanied by a sworn affidavit signed by such manufacturer

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certifying such manufacturer bottles and sells two hundred fifty thousand or fewer of such beverage containers per calendar year. Any such application filed on or before April 1, 2009, shall be deemed automatically approved and such exemption shall remain valid until December 31, 2009. Not later than November 1, 2009, and each year thereafter, each such manufacturer may apply to the commissioner for an exemption in accordance with this section on a form prescribed by the commissioner. The commissioner shall approve each such application not later than thirty days after the receipt of the application by the commissioner, provided the applicant satisfies the requirements of this section.

(P.A. 09-2, S. 20.)

History: P.A. 09-2 effective March 3, 2009.

Sec. 22a-245c. Implementation delay re beverage containers containing noncarbonated beverages. Any manufacturer, dealer or distributor of beverage containers containing noncarbonated beverages may apply to the Governor or the Secretary of the Office of Policy and Management for a delay in the implementation of the requirements imposed by the provisions of sections 22a-244 to 22a-245a, inclusive, with regard to such beverage containers containing noncarbonated beverages. Such application may be on a form prescribed by the Governor or the secretary. The Governor or the secretary may delay the implementation of such requirements upon the showing of undue hardship to the industries affected by such requirements, but in no case shall such requirements be implemented later than October 1, 2009.

(P.A. 09-2, S. 21.)

History: P.A. 09-2 effective March 3, 2009.

Sec. 22a-245d. Regulations. The Commissioner of Revenue Services, in consultation with the Commissioner of Environmental Protection, may adopt regulations, in accordance with the provisions of chapter 54, to implement the provisions of section 22a-245a.

(P.A. 10-25, S. 3.)

History: P.A. 10-25 effective July 1, 2010.

Sec. 22a-246. Penalties. Any person who violates any provision of section 22a-244, 22a-245 or 22a-245a shall be fined not less than fifty dollars nor more than one hundred dollars, and for a second offense shall be fined not less than one hundred dollars nor more than two hundred dollars and for a third or subsequent offense shall be fined not less than two hundred fifty dollars or more than five hundred dollars.

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(P.A. 81-311; Nov. 24 Sp. Sess. P.A. 08-1, S. 13.)

History: Nov. 24 Sp. Sess. P.A. 08-1 applied penalties to violation of Sec. 22a-245a, inserted "or subsequent" and made a technical change, effective February 1, 2009.

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