

ADMINISTRATIVE RULES

Fiscal Estimate & Economic Impact Analysis

1. Type of Estimate and Analysis ☒ Original ☐ Updated ☐ Corrected	2. Date 8/20/2026
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3. Administrative Rule Chapter, Title and Number (and Clearinghouse Number if applicable)

NR 157 – Management of PCBs and Products Containing PCBs
NR 500 – General Solid Waste Management Requirements
NR 502 – Solid Waste Storage, Transportation, Transfer, Incineration, Air Curtain Destructors, Processing, Wood Burning, Composting And Municipal Solid Waste Combustors
NR 518 – Landspreading of Solid Waste
NR 520 – Solid Waste Management Fees and Financial Responsibility Requirements
NR 526 – Medical Waste Management

4. Subject

Revisions to chs. NR 500 to 526 related to non-landfill solid waste management.
Board Order WA-14-24

5. Fund Sources Affected ☒ GPR ☐ FED ☐ PRO ☐ PRS ☐ SEG ☐ SEG-S	6. Chapter 20, Stats. Appropriations Affected N/A
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7. Fiscal Effect of Implementing the Rule

☐ No Fiscal Effect	☒ Increase Existing Revenues	☐ Increase Costs	☐ Decrease Costs
☐ Indeterminate	☐ Decrease Existing Revenues	☐ Could Absorb Within Agency's Budget	

8. The Rule Will Impact the Following (Check All That Apply)

☐ State's Economy	☒ Specific Businesses/Sectors
☒ Local Government Units	☐ Public Utility Rate Payers
☒ Small Businesses (if checked, complete Attachment A)	

9. Estimate of Implementation and Compliance Costs to Businesses, Local Governmental Units and Individuals, per s. 227.137(3)(b)(1).

The department's estimate of the implementation and compliance costs that are reasonably expected to be incurred by or passed along to businesses, local governmental units, and individuals as a result of proposed rule over a two year period is \$1,029,984.

10. Would Implementation and Compliance Costs Businesses, Local Governmental Units and Individuals Be \$10 Million or more Over Any 2-year Period, per s. 227.137(3)(b)(2)?

☐ Yes ☒ No

11. Policy Problem Addressed by the Rule

This proposed rule amends portions of chs. NR 157, 500, 502, 518, 520 and 526, Wis. Adm. Code, to account for new waste management technologies and practices, increased frequency of certain waste-generating events such as avian influenza, new materials and contaminants in the waste stream, and increased proposals for reuse and recycling for a wider range of materials. The updates will also revise language that in practice has proven to be confusing or ambiguous to current users. In addition, this rule addresses the fee structure for non-landfill solid waste plan review and licensing, as the structure currently in place does not reflect increased staffing costs and other operational expenses related to implementation since 2006 and is financially unsustainable.

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12. Summary of the Businesses, Business Sectors, Associations Representing Business, Local Governmental Units, and Individuals that may be Affected by the Proposed Rule that were Contacted for Comments.

The department contacted the following entities to solicit comments on the economic impact of the proposed rule:

- All active license holders for solid waste storage facilities, transportation services, transfer facilities, processing facilities, incineration facilities, air curtain destruction facilities, woodburning facilities, composting facilities, and municipal solid waste combustion facilities.
- All active holders of low-hazard exemptions from the department.
- All infectious waste generators who submit an annual report to the department.
- Trade groups including the Associated Recyclers of Wisconsin, Solid Waste Association of North America–Badger Chapter, National Waste and Recycling Association–Badger Chapter, Wisconsin Counties Solid Waste Management Association, the Wisconsin Composting Council, Wisconsin Manufacturers and Commerce, and the department’s Waste and Materials Management Study Group.
- Email notification of the proposed rule and this economic impact analysis was sent to all people registered to receive information through the department’s email lists associated with Solid Waste News, the Waste and Materials Management Study Group, Healthcare Waste News, and Organics Waste News.

13. Identify the Local Governmental Units that Participated in the Development of this EIA.

The department contacted all local governmental units that subscribe to the Solid Waste News, Waste and Materials Management Study Group, and Organics Waste News to solicit information regarding the economic impact of this rule. No local governments provided comment on the EIA.

14. Summary of Rule’s Economic and Fiscal Impact on Specific Businesses, Business Sectors, Public Utility Rate Payers, Local Governmental Units and the State’s Economy as a Whole (Include Implementation and Compliance Costs Expected to be Incurred)

Business Sectors (Private Businesses) and Local Government Units

The non-landfill solid waste facilities in the state are owned and operated by a mixture of private companies and public entities such as municipal or county governments. The proposed rule changes would not differentiate based on entity ownership with the exception of a more streamlined and self-implementing process for municipalities to beneficially reuse street sweepings.

The proposed rule makes the following changes to what situations facilities are required to pay fees for.

The rule proposes that transfer of ownership no longer requires a new license and, if no operational changes are being made, proposes that no plan of operation modification approval be required. This proposed change would reduce the costs to facilities by eliminating an estimated 20 new license fees and 11 plan modifications reviews per year. When multiplied by the average cost of a nonlandfill license (\$318) and plan modification (\$1,480) in calendar year 2030, the department expects a fee reduction of approximately \$22,640 once fully implemented and annually thereafter.

The rule proposes a reduction in the number of entities paying the low-hazard exemption plan review fee. The rule proposes making some beneficial reuses and non-landfill disposal of certain low-hazard waste materials into self-implementing practices requiring no review, and some into situations that require a streamlined concurrence or objection from the department instead of a full review and decision. Based on an annual estimate of one low hazard exemption review and associated fee being eliminated, and one review and associated fee being reduced to the concurrence process,

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the department projects a fee reduction of \$3,000 annually.

The rule proposes waiving annual license fees for transporters that haul only source-separated compostable materials. The department expects a fee reduction for approximately eight transport services that are currently licensed, for a savings of \$275 per license for a total of \$2,200 in 2030 and annually thereafter. This change may have a larger savings impact in future years as the interest in finding alternatives to landfilling food waste continues to grow.

The rule proposes that no license will be required for solid waste transporters transporting less than 20 tons per year only if the primary business is not transporting waste. The department estimates 20 transporters that advertise themselves as junk clean-out and hauling companies that previously claimed the transporter licensing exemption will need to become licensed transporters for a fee increase of \$275 per transporter or \$5,500 total in 2030 and annually thereafter.

The proposed rule makes the following changes to fee categories.

The rule proposes the creation of an expedited plan modification review with a fee of \$300. This will allow licensed facilities to make small changes to their facility plans of operation without paying a full fee and makes all plan review fees more reflective of staff time spent. The department estimates that ten expedited plan reviews will replace more expensive plan reviews annually. The average cost of a nonexpedited non-landfill plan review in calendar year 2030 is projected to be \$1,480 for a reduced cost of \$1,180 per expedited plan review or \$11,800 total in cost savings for the ten expedited plan reviews we anticipate receiving annually.

The rule proposes to remove the facility type distinctions between small and large transfer facilities. This will result in the 34 currently licensed small transfer facilities seeing an initial license fee increase from \$165 to \$550 in the year of rule implementation for a total increase of \$13,090 in 2028. On average, one small transfer facility requests a plan modification per year. That plan modification review fee will increase from \$330 to \$550 for a change of \$220. Combined, the revenue fee change in 2028 is projected to be \$13,310. After 2028, fee changes for these facilities are reflected in the sections below.

The proposed rule makes the following changes to fee amounts:

Tables 1a, 1b, and 1c show proposed changes to plan review fees, most of which have not been changed since 2006, for nonexempt transfer facilities, processing facilities, infectious waste treatment facilities, incinerator facilities, air curtain destructor facilities, woodburning facilities, composting facilities, municipal solid waste combustor facilities, landspreading facilities, and for medical waste reduction plans. The fees are based on the estimated hours to conduct plan reviews multiplied by the salary and fringe benefit costs of staff doing the review. Fees that are not proposed to change are projected to be adequate to cover the costs of staff doing the review once the definition of the category changes (i.e. small transfer facilities are merged with large transfer facilities and infectious waste treatment facilities are separated from solid waste processing facilities.)

While composting plan of operation and plan modification or exemption reviews take staff time, the department proposes to keep the policy that composting facilities and other processing facilities that have a primary purpose of converting solid waste into usable materials, products, or energy have fees waived for plan of operation or plan modification or exemption reviews (as denoted in current code s. [NR 520.04\(4\)\(f\)](#)). Only the initial site inspection fees are proposed to change for these facilities. These fees are waived in order to encourage the diversion of waste from landfills and reuse of materials in line with the hierarchy of waste options in ch. 287, Stats.

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To allow for fiscal planning by affected parties, the department proposes implementing fee adjustments in stages, with a 50% increase in 2029 and full implementation in 2030. No changes to these fees are proposed in 2028, which would be the first year of rule implementation.

Table 1a. Proposed Nonlandfill Solid Waste Initial Site Inspection Fees

Facility Type	Current	2029	Post 2029
Transfer (≥ 50 tons/day)	\$550	\$650	\$900
Processing			
Infectious Waste Treatment			
Incinerator			
Air Curtain Destructor			
Woodburning			
Composting			
Municipal Solid Waste Combustor			
Landspreading - Exempt			
Landspreading - Non-exempt			
Medical Waste Reduction Plan	NA		

Table 1b. Proposed Nonlandfill Solid Waste Plan of Operation Review Fees

Facility Type	Current	2029	Post 2029
Transfer ($\geq$ 50 tons/day)	\$1,650		
Processing	\$3,300		
Infectious Waste Treatment	\$3,300	\$4,400	\$5,500
Incinerator	\$7,700	\$9,350	\$11,000
Air Curtain Destructor	\$330	\$715	\$1,100
Woodburning	\$165	\$633	\$1,100
Composting	\$0		
Municipal Solid Waste Combustor	\$7,700	\$9,350	\$11,000
Landspreading - Exempt	\$660	\$1,080	\$1,500
Landspreading - Non-exempt	\$1,650	\$2,325	\$3,000
Medical Waste Reduction Plan	\$660	\$880	\$1,100

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Table 1c. Proposed Nonlandfill Solid Waste Plan Modification or Exemption Review Fees

Facility Type	Current	2029	Post 2029
Transfer (≥ 50 tons/day)	\$550	\$650	\$750
Processing	\$1,100	\$1,400	\$1,700
Infectious Waste Treatment	\$1,100	\$1,950	\$2,800
Incinerator	\$1,650	\$2,225	\$2,800
Air Curtain Destructor	\$330	\$565	\$800
Woodburning	\$165	\$483	\$800
Composting	\$0		
Municipal Solid Waste Combustor	\$1,650	\$2,225	\$2,800
Landspreading - Exempt	\$550	\$975	\$1,400
Landspreading - Non-exempt	\$550	\$1,425	\$2,300
Medical Waste Reduction Plan	\$550	\$725	\$900

Based on the number of non-landfill initial site inspections, plan of operation reviews, and plan modification reviews by facility type in recent history, the proposed fee increases would result in an estimated increase in revenue from plan review fees of \$5,642 in 2029 and \$14,360 in 2030 and annually thereafter compared to current plan review fee revenues. This increase would be spread across approximately 44 different non-landfill facilities that request plan review each year and would be based on each facility self-determining whether they want to start operating a non-landfill facility or propose a change to their current operations.

Table 2 shows proposed license fees, most of which have not been changed in the past 20 years since 2006, for nonexempt solid waste and infectious waste transportation services, transfer facilities, processing facilities, infectious waste treatment facilities, incinerator facilities, air curtain destructor facilities, woodburning facilities, composting facilities, and municipal solid waste combustor facilities.

Except where described below, the fees are based on a base rate of \$275 for staff time needed for communicating with customers, issuing licenses, and ensuring compliance, as well as for information technology staff and resources needed to create and maintain online application forms and track and provide data on license holders.

Facility types that have a standard inspection frequency determined by the department, have an additional cost, beyond the \$275 noted above, based on the average hours for planning, conducting, and following up on a facility inspection (\$900), divided by the inspection frequency. Inspection frequencies are once every one, two, three, or five years based on the facility type.

Facility types that have an annual plan review have an additional cost based on the average hours to conduct annual report review, multiplied by the salary and fringe benefit costs of a waste management specialist doing the review (\$200). Infectious waste treatment facilities have the cost of the annual inspection and annual report review doubled because this work is done both by the regional waste management specialist as well as the program's medical waste technical expert. Incineration and municipal solid waste combustor annual license fees are not proposed to change.

To allow for fiscal planning by affected parties, the department proposes to implement the fee adjustments in stages, with

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a 50% increase in 2029 and full implementation in 2030. No changes to these fees are proposed in 2028, which would be the first year of rule implementation. Fees that are not proposed to change are currently adequate to cover the costs of licensing.

Table 2. Proposed Nonlandfill Solid Waste Annual License Fees

Facility Type	Current	Due in 2029	Due after 2029
Solid Waste Transportation Services – Original License	\$110	\$193	\$275
Solid Waste Transportation Services – Additional Truck	\$33	\$42	\$50
Infectious Waste Transportation Services - Original License	\$275		
Infectious Waste Transportation Services - Additional Truck	\$22	\$36	\$50
Transfer < 50 tons/day	\$165	\$310	\$455
Transfer ≥ 50 tons/day	\$550	\$563	\$575
Processing	\$550	\$963	\$1,375
Infectious Waste Treatment	\$550	\$1,513	\$2,475
Incineration	\$7,700		
Air Curtain Destruction	\$165	\$310	\$455
Woodburning	\$165	\$310	\$455
Municipal Solid Waste Combustor	\$7,700		

Based on the number of licensed non-landfill facilities in each category in 2024, the proposed fee increases would result in an estimated increase in license fees of \$245,564 in 2029 and \$472,000 in 2030 and annually thereafter compared to current plan review fee revenues. This increase would be spread across approximately 1,687 non-landfill facilities.

Stakeholder feedback received in 2024 from infectious waste generator facilities indicated they would appreciate additional outreach and technical support from the department regarding infectious waste handling requirements. The department is proposing to increase the fees for reviewing infectious waste annual reports from \$55 to \$125 based on the cost of staffing a half time waste management specialist position specifically for assisting infectious waste generators by providing training and customer service on infectious waste determinations and management. On average, 774 infectious waste generators file infectious waste reports each year resulting in an increase of annual revenue of \$54,180 starting in 2029 and annually thereafter.

The proposed rule makes the following non-fee changes that have an economic impact:

The proposed rule eliminates an exemption for a plan of operation approval and license for certain processing facilities that create a material that will be incorporated into a structural material or a consumer product or that will be used as a raw material in a commercial or industrial process (s. NR 502.08 (2) (i)). There are approximately 12 facilities currently operating under this exemption, mostly for grinding shingles for reuse in hot mix asphalt. These facilities would be

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required to conduct an initial site inspection and become licensed solid waste processors. Fees other than initial site inspection plan review and annual license fees would be waived for these facilities under an existing fee exemption for facilities that have a primary purpose of recycling; however, they would need to pay an initial site inspection fee and would need to obtain owner financial responsibility for the cost of closure of their operations. These facilities are processing an average of approximately 8,000 tons/year with waste leaving the site over the course of the operating time. It will be up to the facilities to determine the maximum amount of waste they want to be approved to store and the method of obtaining owner financial responsibility, some of which are free and some of which cost between 0.05-5% of the cost of closure. The department estimates from other closure costs for storing up to 2,000 tons that the cost of closure for these facilities would be around \$100,000. If all 12 facilities chose a third-party guarantee mechanism, it would cost approximately \$27,000 across the 12 facilities for maintaining owner financial responsibility each year plus an additional \$6,600 in the first year due to the \$550 initial site inspection fees in 2028.

The proposed rule adds options for businesses in several areas. Due to these proposed changes, businesses will have more flexibility and can select the option that is most beneficial to them. Since these are optional, the department does not have data on how many of them will adopt these alternatives. It is expected that the impact of any adoption will lead to positive financial benefit for facilities. Examples include:

- The option to work with a landfill on special processes for burying rather than grinding medical sharps.
- The option to transport infectious waste in roll-off containers.
- The option to not use refrigeration for all infectious waste, but rather when necessary to prevent nuisance conditions.
- The option to operate a mobile solid waste processing or air curtain destructor facility at multiple locations for up to 24 hours per location per year without needing an initial site inspection.
- The option to use new processes for waste streams other than municipal solid waste allowing facilities to more easily manage wastes through reuse, recycling, and repurposing rather than paying for disposal.
- The option to landspread aquatic plants without needing a solid waste landspreading approval, which will save on approval costs for lake districts.

The proposed rule adds clarity for businesses in several areas. Due to these proposed changes, businesses may see cost decreases. These changes are difficult to quantify and the department does not have data on the impact of these changes other than expecting them to be a net positive for facilities. Examples include:

- Clearer, more consistent, and streamlined plan of operation language may reduce the need for or total time of creating a submittal or working with a consultant on plan approvals and modifications.
- Specific code sections for carcass composting after a mass casualty event or a major storm event, making it easier for these operations to be stood up. This also reduces staff time needed for understanding the requirements and reduces the risk of losing potential Federal Emergency Management Agency funding by having a waste code violation.
- Additional details on when waste materials may be used as general fill or may be exempt as low-hazard wastes, making it easier for these exemptions to be used with reduced staff time or consulting hours.
- Clarifying regulatory language to ensure a level playing field for all businesses.
- Offering clearer guidance on how to manage waste in a manner that will not create negative environmental impacts, which may decrease enforcement and cleanup costs.

A summary of the economic impacts that have been quantified due to this rule is below. Each year of rule implementation is compared to a baseline of the rules as they are currently in effect. Negative numbers represent cost

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savings created by the rule.

Projected Economic Impacts	2028	2029	2030 and Beyond
Ownership transfer changes	\$-11,370	\$-17,055	\$-22,640
Low Hazard Exemption changes	\$-3,000	\$-3,000	\$-3,000
Newly exempted transporter licenses	\$-880	\$-1,544	\$-2,200
Newly required transporter licenses	\$2,200	\$3,860	\$5,500
Expedited plan modifications	\$-4,700	\$-8,250	\$-11,800
Infectious waste annual report review fee increase	NA	\$ 54,180	\$ 54,180
Small transfer facilities merging with large transfer facilities	\$13,310	NA	NA
Plan review fee increases	NA	\$5,642	\$14,360
Annual license fee increases	NA	\$245,564	\$472,000
NR 502.08(2)(i) facilities becoming approved and maintaining owner financial responsibility	\$33,600	\$27,000	\$27,000
Total	\$29,160	\$290,018	\$514,992

15. Benefits of Implementing the Rule and Alternative(s) to Implementing the Rule

This proposed rule reflects current industry standards and experience gained over the last 20 years related to the management of non-landfill solid waste facilities and is an update of non-landfill solid waste requirements and fees—the first major update to most of these rules since 2006.

Many of the proposed rule revisions reflect existing policies and practices where the proposed rule would provide additional clarification or criteria, improving the ability for applicants to understand the requirements. These revisions would streamline processes by eliminating ambiguity. Other proposed changes provide rules and exemptions for the wider range of waste handling scenarios that have developed as the industry works to creatively recycle and beneficially reuse more materials. Some of the proposed rule revisions reflect new allowances or requirements requested by stakeholders, such as alternative management options to grinding infectious waste sharps, mobile processing options, and clarification on when waste materials can be used as fill material. The proposed rule would create efficiencies in plan reviews and operating requirements by updating language to reflect a better understanding of business practices. It would also improve consistency across facility types and create improved exemption and condition authority to allow for technological and industry changes. The proposed rule would include updates to fees which have not been updated since 2006 to provide for some additional staff time and training for better customer service for non-landfill facilities.

If the proposed rule is not implemented, regulations of non-landfill facilities would continue as-is preventing the department from adapting to the more modern and changing industry technology, waste materials, landfill reduction goals, and focus on materials other than municipal solid waste that the industry now expects. Without this rule, the department would continue to fit modern situations into an outdated framework which takes additional time both for industry and for the department and results in less consistency across facilities and less flexibility for non-putrescible waste management.

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16. Long Range Implications of Implementing the Rule

The proposed rule should improve industry satisfaction with the department by ensuring the regulatory code reflects current, modern industry practices, adding clarity, improving timeframes for department response, making sure regulations are more specific to a wide range of requests, ensuring department staff availability for inquiries, and creating a level playing field across businesses. The proposed rule will help ensure the program has funding to have well-trained staff available to answer questions and complete timely plan review and inspection follow-up. The proposed rule will make sure human health and the environment in Wisconsin will continue to be protected while not being overly restrictive to the industry managing the waste materials every person and business generates.

17. Compare With Approaches Being Used by Federal Government

The federal government does not have regulatory standards for non-disposal solid waste facilities; however, these rules focus on improving alternatives to disposal for as many wastes as possible, which is a shared goal with the US EPA. Infectious waste rules defer to federal Department of Transportation rules for manifesting and record keeping whenever both are required.

18. Compare With Approaches Being Used by Neighboring States (Illinois, Iowa, Michigan and Minnesota)

The surrounding states vary widely on how they fund non-landfill solid waste regulatory work. In general, they fund activities such as plan reviews and inspections in a manner other than facility-specific fees, such as taxes or tipping fees. This makes it difficult to compare these programs with Wisconsin's long standing facility fee system.

- Illinois and Iowa do not charge plan review or license fees for non-landfill facilities; they instead fund this work through tipping fees paid per ton of disposal at landfills.
- Michigan funds permitting, licensing, and inspecting solid waste facilities primarily through tipping fees paid per ton of disposal at landfills. In addition, construction permit fees for solid waste facilities are conducted on a 5-year rotation and with a recurring review fee of \$1,000 for processing and transfer facilities. Compost facilities pay a \$600 registration fee every three years. These costs cover the registration process but do not cover inspections, market development, or other composting-related activities that are funded by tipping fees.
- Minnesota does not charge plan review or license fees for non-landfill facilities; they instead fund this work through state tax revenues.

19. Contact Name	20. Contact Phone Number
Casey Krausensky	608-577-3643

This document can be made available in alternate formats to individuals with disabilities upon request.

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ATTACHMENT A

1. Summary of Rule's Economic and Fiscal Impact on Small Businesses (Separately for each Small Business Sector, Include Implementation and Compliance Costs Expected to be Incurred)

Some solid waste facilities directly impacted by these proposed rules likely meet the definition of a small business under s. 227.114 (1), Wis. Stats. ("small business" means a business entity, including its affiliates, which is independently owned and operated and not dominant in its field, and which employs 25 or fewer full-time employees or which has gross annual sales of less than \$5,000,000). However, it is unknown how many licensed facilities would meet this definition.

The greatest number of small businesses impacted by this rule would likely see impacts due to solid waste transporter code and fee updates, which have a proposed incremental annual license fee increase of \$83 in years 2 and 3 of rule implementation. While it is unknown which solid waste and infectious waste transporters meet the definition of small business, 320 of 1,387 licensed transporters or 23% are licensed for a single truck which means they are small operations in many cases. A much smaller number of small businesses may be impacted by code and fee updates across a combination of air curtain destructor, woodburning, and partially exempt transfer facilities; these have a proposed incremental annual license fee increase of \$145 in years 2 and 3 of rule implementation. Composting facilities and processing facilities with a primary purpose of recycling may also include facilities with small business ownership; however, these facilities do not currently pay annual license fees and the proposed rule maintains that standard.

The department estimates that eight currently licensed transporters that meet the definition of small businesses will have license fees waived under an exemption for transporters of source separated compostable materials resulting in a cost savings.

2. Summary of the data sources used to measure the Rule's impact on Small Businesses

Waste and Materials Management Program staff interactions with licensed facilities were used to determine what type of the 1,680 licensed non-landfill solid waste facilities are likely to have owners comprised of some small businesses. A review of transportation services, which are by far the most common facility type and which are the most likely to be owned by small businesses, was conducted to determine how many owners license a single truck leading to a rough estimate of 320 small businesses. A review of the business names for licensed transport services was used to determine currently licensed facilities likely to haul only source-separated compostable materials.

3. Did the agency consider the following methods to reduce the impact of the Rule on Small Businesses?

- ☐ Less Stringent Compliance or Reporting Requirements
- ☐ Less Stringent Schedules or Deadlines for Compliance or Reporting
- ☐ Consolidation or Simplification of Reporting Requirements
- ☐ Establishment of performance standards in lieu of Design or Operational Standards
- ☒ Exemption of Small Businesses from some or all requirements
- ☐ Other, describe:

4. Describe the methods incorporated into the Rule that will reduce its impact on Small Businesses

Almost all non-landfill facilities have license, operation, and approval exemptions based on the size of operation, which benefits small businesses.

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5. Describe the Rule's Enforcement Provisions

Enforcement provisions are included in ch. 289, subch. VIII, Wis. Stats., which include causing written notice to be served upon an alleged violator or initiating actions through the Department of Justice.

6. Did the Agency prepare a Cost Benefit Analysis (if Yes, attach to form)

☐ Yes ☒ No
