

Department of Planning and Budget
2026 General Assembly Session
State Fiscal Impact Statement

received from the Litter Tax Study Group indicating that contractor research and analysis of Virginia's recycling streams could cost between \$300,000 and \$400,000. DEQ indicates that a consultant would be needed to perform the additional composting and PFAS analysis.

Previously, the agency absorbed the costs of the original House Joint Resolution 448 study with existing resources. DEQ indicates it cannot absorb the additional costs associated with the expanded study requirements in this bill. Many of DEQ's NGF revenue sources are encumbered towards existing programs and the agency would need additional appropriation via a budget amendment to conduct the expanded study provisions.

Other: The House substitute was accepted by the Senate in conference. The House provided \$200,000 general fund appropriation to DEQ in the first year pursuant to a different bill, HB1011, that expands the existing litter tax study.