STATE OF NEBRASKA
Office of the Attorney General
2115 STATE CAPITOL BUILDING
LINCOLN, NEBRASKA 68509-8920
(402) 471-2682
TDD (402) 471-2682
CAPITOL FAX (402) 471-3297
1235 K ST. FAX (402) 471-4725

DON STENBERG
ATTORNEY GENERAL

L. STEVEN GRASZ
SAM GRIMMINGER
DEPUTY ATTORNEYS GENERAL

#93089

NO.
STATE OF NEBRASKA
OFFICIAL
OCT 27 1993
DEPT. OF JUSTICE

DATE: October 22, 1993

SUBJECT: Solid Waste Landfill Closure Assistance Fund

REQUESTED BY: Randolph Wood, Director
Nebraska Department of Environmental Quality

WRITTEN BY: Don Stenberg, Attorney General
Linda L. Willard, Assistant Attorney General

You have inquired whether grants awarded under the Solid Waste Landfill Closure Assistance Fund, Neb. Rev. Stat. § 81-15,177 (1992 Supp.), can be used to reimburse political subdivisions for costs incurred in the past that relate to landfill closures. Our answer is yes.

Neb. Rev. Stat. § 81-15,177 was established by a passage of LB 1257 of the 1992 legislative session and became effective July 15, 1992. This section established the Solid Waste Landfill Closure Assistance Fund. This statute states in relevant part:

> The fund shall be used:
>
> . . . .
>
> (b) To provide state aid to political subdivisions for landfill site closing assessment, closure, monitoring, and remediation costs related to landfills existing or already closed on July 15, 1992; . . .

In the absence of anything indicating to the contrary, statutory language is to be given its plain and ordinary meaning; when the words of a statute are plain, direct, and unambiguous, no interpretation is necessary or will be indulged to ascertain their meaning. *State v. Chambers*, 242 Neb. 124, 493 N.W.2d 328 (1992).

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Further, when interpreting a statute, effect must be given to the purpose and intent of the Legislature as ascertained from the entire language of the statute considered in its plain, ordinary, and popular sense. In construing a statute, one must look at the statutory objective to be accomplished, the problem to be remedied, or the purpose to be served, and then place on the statute a reasonable construction which best achieves the purpose of the statute, rather than a construction defeating the statutory purpose. *See Sarpy County v. City of Springfield*, 241 Neb. 978, 492 N.W.2d 566 (1992).

The statute in question clearly provides that the Fund was established to provide aid to political subdivisions for a variety of expenses related to closure of landfills. The landfills for which the funds are available are all landfills which either existed on July 15, 1992, or were already closed on July 15, 1992. It is clear that the Legislature intended that funds be made available for costs related to already closed landfills to include assessment, closure, monitoring, and remediation costs for those landfills. Some of these expenses would necessarily entail reimbursement of expenses previously incurred in accomplishing these tasks. Similarly, landfills existing on July 15, 1992, and subsequently closed should also be eligible for reimbursement of expenses as set out in the statute.

Sincerely,

DON STENBERG
Attorney General

Linda L. Willard

Linda L. Willard
Assistant Attorney General

28-04-14.op

APPROVED:

Attorney General