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Department of Toxic Substances Control Fee Summary EFFECTIVE JANUARY 1, 2014

INTRODUCTION

The Department of Toxic Substances Control (DTSC) is the lead agency in California for hazardous waste management. DTSC enforces the state's Hazardous Waste Control laws, issues permits to hazardous waste facilities, and mitigates contaminated hazardous waste sites. This document summarizes the fees charged by DTSC. Many of the fees described in this document are collected for DTSC by the State Board of Equalization (BOE). In addition to the fees described in this document, DTSC also receives revenue from the United States (U.S.) Environmental Protection Agency (EPA), the Department of Defense, fines and penalties collected for violations of the Hazardous Waste Control Laws, reimbursement agreements, and cost recoveries from responsible parties.

The purpose of this document is to conveniently summarize state law as it relates to fees charged by DTSC or collected by BOE for DTSC. A more detailed description of DTSC's fees can be obtained by referring to the specific references to state law provided in this document and to other provisions of state law that relate to DTSC's fees. In the event of a conflict between state law, regulations or policy and this document, state law, regulations or policy prevail.

The following provides detail for each fee charged by DTSC as well as a section for hazardous-waste legislation and a glossary of all acronyms used.

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SUMMARY OF FEES

■ **ACTIVITY FEES FOR PERMITTING** (Health & Safety Code (H&SC) sections 25153, 25205.7, 25205.18 and 25247(d) (3))

Fees are assessed by the State Board of Equalization (BOE) based upon the year of application to DTSC for various permit applications, permit modifications, or renewals. The fee is non-refundable, even if the application is withdrawn or the permit or the modification is denied. The rates specified in Table 1 are for Calendar Year (CY) 2014 and are adjusted annually to reflect increases or decreases in the cost of living as measured by the Consumer Price Index (CPI) issued by the Department of Industrial Relations.

TABLE 1: Permitting Activity Fees CY 2014

Due Date: Upon Billing by BOE

New Permit Applications or Interim Status Documents (ISD) Part B Applications:

	<u>Small</u>	<u>Medium</u>	<u>Large</u>
Land Disposal Facility	\$160,954	\$343,241	\$589,520
Storage, Treatment or Storage & Treatment Facility	\$ 32,967	\$ 60,118	\$116,353
Incinerator	\$ 96,959	\$205,557	\$352,939
TTU (Full Statewide Permit)	\$ 25,211	\$ 58,175	\$116,353
Postclosure Facility Permit	\$ 15,511	\$ 34,908	\$ 58,175

Standardized Permitting Applications:

	<u>Storage, Treatment or Storage & Treatment</u>
Series A	\$ 49,519
Series B	\$ 30,915
Series C and Small Quantity Series C	\$ 8,237

Renewals: Facilities with a full permit, or a standardized permit, will pay an amount equal to the fee that would have been assessed had the person requested the same changes in a modification application, but not less than one-half the fee required for a new permit.

Permit Modifications:

CLASS I - No charge.

CLASS II - Treatment and/or Storage Facility - At the election of the applicant, a fee for service agreed upon with DTSC or 20 percent of the fee for a new permit for that facility for each unit directly impacted by the modifications, up to a maximum of 40 percent for each application.

Disposal Facility or Incinerator - At the election of the applicant, a fee for service agreed upon with DTSC or 15 percent of the fee for a new permit for that facility for each unit directly impacted by the modifications, up to a maximum of 30 percent for each application.

CLASS III - Treatment and/or Storage Facility - At the election of the applicant, a fee for service agreed upon with DTSC or 40 percent of the fee for a new permit for that facility for each unit directly impacted by the modifications, up to a maximum of 80 percent for each application.

Disposal Facility or Incinerator - At the election of the applicant, a fee for service agreed upon with DTSC or 30 percent of the fee for a new permit for that facility for each unit directly impacted by the modifications, up to a maximum of 60 percent for each application.

- NOTE:
1. No facility or operator will be subject to a permit modification fee resulting from a revision of their closure plan after the facility has stopped treating, storing, or disposing of hazardous waste if the facility is exempt under California Health and Safety Code (H&SC) Section 25205.3 (e) or 25205.2 (d) (2) & (3).
 2. If DTSC requires a permitted facility to submit an application to establish an allowable capacity for the first time, the facility is not subject to the modification fee under H&SC Section 25205.7 (a) or 25205.7 (d). A fee is due when modifying an existing capacity.

The above fees apply only if the facility does not elect to enter into a cost reimbursement agreement. If the facility elects to enter into an agreement rather than paying a fixed fee, it will reimburse DTSC for the costs incurred by DTSC in processing the application or responding to the request.

TABLE 2: Activity Fee Definitions for Full Permits
(For postclosure permits these amounts apply to waste remaining after closure)

- “Small storage or treatment facility” - Manages 1,000 pounds or less of hazardous waste during any one month.
- “Medium storage or treatment facility” - Manages more than 1,000 pounds but less than 1,000 tons of hazardous waste during any one month.
- “Large storage or treatment facility” - Manages 1,000 tons or more of hazardous waste during any one month.

Activity Fees for Permitting do not apply to the following: (H&SC Section 25205.7)

1. Any variance issued to a public agency to transport wastes for purposes of operating a household hazardous waste collection facility, or to transport waste from a household hazardous waste collection facility, which receives household hazardous waste or hazardous waste from conditionally exempted small quantity generators pursuant to Article 10.8 (H&SC Section 25218).
2. A permanent household hazardous waste collection facility.
3. Any variance issued to a public agency to conduct a collection program for agricultural wastes.

■ **CONSULTATIVE SERVICES** (H&SC Section 25201.9)

DTSC may, upon written request of any person, enter into an agreement to provide certain voluntary consultative services to businesses who request the advice and oversight of the state in complying with H&SC Chapter 6.5 (Hazardous Waste Control) or Chapter 6.8 (Hazardous Substance Account). The agreement will require the person to reimburse DTSC for its costs pursuant to Article 9.2 (commencing with H&SC Section 25206.1)

■ **DISPOSAL FEE** (H&SC Sections 25174.1 through 25174.7)

Persons who dispose of hazardous waste to land at an authorized hazardous waste disposal facility in California will pay a fee directly to the disposal facility, and the disposal facility will transmit the fee to BOE for deposit into the Hazardous Waste Control Account (HWCA). The fees specified below, established in H&SC section 25174.6(a), are the rates for CY 2014 and are adjusted annually except for the non-Resource Conservation and Recovery Act (RCRA) Cleanup Waste rate to reflect increases or decreases in the cost of living as measured by the CPI issued by the Department of Industrial Relations. Disposal fees are calculated using the total wet weight measured in tons, or fractions thereof, of the hazardous waste in the form in which the hazardous waste existed at the time of disposal, submission for disposal, or application to land using a land disposal method as defined in Section 66260.10 of Title 22 of the California Code of Regulations (CCR).

TABLE 3: Land Disposal Fees for CY 2014
Due Date: Upon Disposal at the Disposal Facility
Base Rate is \$131.70

<u>Waste Category</u>	<u>Relative Rate</u>
Non-RCRA cleanup wastes* (excluding asbestos)	\$ 5.72/ton
Other non-RCRA wastes*	\$ 21.48/ton
Ores and minerals*	\$ 17.12/ton
Extremely hazardous waste	\$263.40/ton
Restricted hazardous waste	\$263.40/ton
RCRA hazardous waste	\$ 53.21/ton
RCRA hazardous waste treated at the facility to non-RCRA	\$ 21.48/ton
RCRA hazardous waste generated in a cleanup action and treated to non-RCRA standards	\$ 5.72/ton
Incineration or dechlorination residues disposed in- state	\$ 6.59/ton
Waste disposed out- of- state	\$ -0-

* Fees are paid on the first 5,000 tons per month disposed of or submitted for disposal of non-RCRA and mining waste at each onsite or offsite facility by each producer.

Land Disposal Fees do not apply to any of the following: (H&SC Section 25174.1)

1. Hazardous waste that result when a government agency, or its contractor, removes or remedies a release of hazardous waste in the state caused by another person.
2. Hazardous waste generated or disposed of by a public agency operating a household hazardous waste collection facility in the state pursuant to H&SC, Division 20, Chapter 6.5, Article 10.8, commencing with Section 25218, including, hazardous waste received from conditionally exempt small quantity commercial generators.
3. Hazardous waste generated or disposed of by local vector control agencies that have entered into a cooperative agreement pursuant to H&SC Section 116180 or by county agricultural commissioners, if the hazardous waste resulted from their control or regulatory activities and if they comply with the requirements of this chapter and regulations adopted.
4. Hazardous waste disposed of, or submitted for disposal or treatment, which is discovered and separated from solid waste as part of a load checking program.
5. Hazardous waste disposed of by any person who acquires land for the sole purpose of owner-occupied single-family residential use, and who acquires that land without actual or constructive notice or knowledge that there is a tank containing hazardous waste on or under that property, if the waste is disposed in connection with the removal of the tank.

■ **ENVIRONMENTAL FEE (H&SC Section 25205.6)**

On or before November 1 of each year, DTSC provides BOE with a schedule of codes from either the Standard Industrial Classification (SIC) system maintained by the U.S. Department of Labor, or the North American Industry Classification (NAIC) system adopted by the U.S. Census Bureau, whichever it deems suitable, designating the classes of organizations that use, generate, store, or conduct activities in the state related to hazardous materials. (Activities related to hazardous materials include the use of products such as paper, ink, plastics, paint, etc., which were manufactured using hazardous materials). BOE assesses and collects this fee from organizations using the codes provided by DTSC. Organizations subject to the fee are required to report annually on an Environmental Fee Return provided by BOE. The rates specified in Table 4 are for CY 2014 and are adjusted annually to reflect increases or decreases in the cost of living as measured by the CPI issued by the Department of Industrial Relations.

TABLE 4: Environmental Fee CY 2014

Due Date: On the last day of February 2015 on a return provided by BOE

<u>Business Size</u>	<u>Fee</u>
Less than 50 employees	\$ -0-
50 but less than 75 employees	\$ 302
75 but less than 100 employees	\$ 531
100 but less than 250 employees	\$ 1,057
250 but less than 500 employees	\$ 2,267
500 but less than 1,000 employees	\$ 4,233
1,000 or more employees	\$14,363

The number of employees employed by a business organization is the number of persons employed in California for more than 500 hours during the previous calendar year for which the fee is due.

Under H&SC Section 25205.6, the Environmental Fee does not apply to nonprofit residential care facilities, insurance companies that pay tax on gross premiums in lieu of all other California taxes and licenses, or banks that pay a tax on net income in lieu of all other California taxes and licenses. Banks and insurance companies must pay the Environmental Fee for wholly owned corporations not engaged in banking or insurance.

■ **EPA ID VERIFICATION FEE (H&SC Section 25205.16)**

DTSC is authorized to assess an annual verification fee on businesses with 50 or more employees that require an identification number issued by DTSC or by the U.S. EPA. There is an annual cap of \$5,000 for each generator, hauler, or facility that may have multiple ID numbers.

TABLE 5: EPA ID Verification Fee for Fiscal Year (FY) 2013/14
Due Date: 30 days from the date of receiving a notice from the DTSC

<u>Number of Employees</u>	<u>Fee</u>
Less than 50 employees	\$ -0-
50 but less than 75 employees	\$150
75 but less than 100 employees	\$175
100 but less than 250 employees	\$200
250 but less than 500 employees	\$225
500 or more employees	\$250

■ **FACILITY FEES**

Any facility treating, storing or disposing of hazardous waste in California must have a hazardous waste facility permit. Currently, facility permits are classified into four tiers; full facility permit, standardized permit, permit-by-rule, and conditional exemption. The facility fee due is determined by the type or types of permits held by a facility operator.

The following is a brief summary of each of the four tiers. A more detailed description of each tier and the associated fees follow the summary.

1. Full Permit - RCRA equivalent permit required for all RCRA regulated facilities, and for any state regulated incinerators and land disposal facilities.
2. Standardized Permit - offsite, non-RCRA treatment or storage.
3. Permit-By-Rule - onsite, non-RCRA treatment.
4. Conditional Exemption - onsite, non-RCRA treatment of small quantities or low-risk wastes.

Reducing or Terminating Facility Fees

Operating Full and Standardized permitted facilities are subject to Facility Fees and may be entitled to a reduction in fees when:

- **Size:** The facility notifies DTSC in writing and pledges to operate at a reduced capacity, below the amount the permit allows. See H&SC Section 25205.18 for more details.
- **Type:** A facility that changes the type of authorization must do so using a Permit Modification, for example from treatment to storage. A reduction in the type of authorization may result in lower facility fees. See H&SC Section 25205.19 for more details.
- **Timing:** Facility fees for facilities reducing their capacity or type would be reduced in the next calendar year following the year the change occurs.

Facilities that are closing must notify DTSC in writing of their intent to close and when operations actually ceased. See H&SC Section 25205.2 and 22 CCR Division 4.5, Chapter 14, Article 7 or Chapter 15, Article 7 for more details.

- Non-operating facilities owe the Facility Fee for one calendar year after they have ceased operations and notified DTSC of their intent to close. The Facility Fee rate for this additional year after final closure shall be either (1) the largest facility size rate at which the facility has ever been subject to the fee; or (2) where prior approval was obtained from, and granted by DTSC for a variance, closure, or permit-by-rule, the largest facility size rate since the department last granted approval for such variance, closure or permit-by-rule.

► **FULL PERMIT FACILITY FEE (H&SC sections 25205.1(b), 25205.2, 25205.3, 25205.4 and 25209.7)**

Each operator of a facility will pay an annual Facility Fee for each reporting period, or any portion thereof, to BOE based on the size and type of the facility. Facility means any units or other structures, and all contiguous land, used for the treatment, storage, disposal, or recycling of hazardous waste for which a permit or a grant of interim status has been issued by DTSC for that activity.

Facility Fees are due and payable to BOE annually in two installments each at 50% of the annual Facility Fee. BOE will mail prepayment forms to registered fee payers approximately 30 days prior to the due dates. The rates specified in Table 6 are for CY 2014 and are adjusted annually to reflect increases or decreases in the cost of living as measured by the CPI issued by the Department of Industrial Relations.

TABLE 6: Full Permit Facility Fee for CY 2014

Due Dates: **Two Prepayments** - February 28, 2014 (during the reporting period)
 - August 29, 2014 (during the reporting period)
Reconciliation - February 27, 2015 (any remaining balance)

Base Rate \$30,528

Facility Type	Rate	Fee
Mini storage facility	25% base rate	\$ 7,632
Small storage facility	100% base rate	\$ 30,528
Large storage facility	2 x base rate	\$ 61,056
Mini treatment facility	50% base rate	\$ 15,264
Small treatment facility	2 x base rate	\$ 61,056
Large treatment facility (onsite/offsite)	3 x base rate	\$ 91,584
Disposal facility	10 x base rate	\$305,280

Land treatment units pay an annual fee equivalent to two percent of the land disposal fee in addition to the annual Hazardous Waste Facility Fee, which is due at the same time as the Facility Fee.

A treatment or storage facility that has stopped treating or storing waste is required to pay the applicable full permit Facility Fee for only one additional reporting period. For the additional reporting period, the fee will be based on the highest category in which the facility has operated in any previous year. Disposal facilities pay twice the applicable full permit Facility Fee for one additional reporting period after operations have ceased. A facility is not considered to have stopped treatment, storage or disposal of waste unless these activities have actually ceased and the facility has notified DTSC of its intent to close.

Full Permit Fees do not apply to the following:

1. Facilities operating under a standardized permit, permit-by-rule, or conditional exemption.
2. Facilities authorized by DTSC to clean and recycle excavated underground storage tanks until an effective date of a regulation, adopted by DTSC, governing the statewide requirements for the issuance of a permit for tank cleaning and recycling facilities.
3. A facility that DTSC has issued a variance from the requirement of obtaining a hazardous waste facility permit or grant of ISD is not subject to the fee for any fiscal year following the reporting period in which the variance was granted.
4. Facilities that treat, store or dispose, if that activity took place before July 1, 1986, and if the fee for the activity was not paid prior to January 1, 1994.
5. Treatment facilities engaging in treatment exclusively to accomplish a removal, or remedial action or a corrective action, in accordance with an order issued by the U.S. EPA.
6. Any household hazardous waste collection facility operated pursuant to H&SC, Division 20, Chapter 6.5; Article 10.8.
7. Any facility operated by a local government agency, or by any person operating a hazardous waste collection program under an agreement with a public agency.

8. That portion of a permitted solid waste facility which is used for the segregation, handling, and storage of hazardous waste separated from solid waste loads received by the facility, pursuant to a load checking program.
9. A facility used solely for the treatment, storage, disposal, or recycling of hazardous waste that results when a public agency or its contractor investigates, removes, or remedies a release of hazardous waste caused by another person.
10. A facility that has been issued a permit for the purpose of storing hazardous waste onsite ,and whose permit has expired, if all of the following has occurred:
 - a. The facility has received no waste from offsite since the permit expired.
 - b. The owner or operator gave DTSC timely notification of intent to close the facility, pursuant to regulations adopted by DTSC.
 - c. At least 90 days have elapsed since the owner or operator gave DTSC that notification.
 - d. DTSC did not complete its review of the closure plan within 90 days of receiving the notification.
11. An operator who is operating in such a manner that a permit or a grant of interim status is required, but who does not hold a permit or a grant of interim status, is not required to pay facility fees. However, the operator could be subject to fines and penalties for operating without a permit or a grant of interim status. If the facility is allowed to operate pursuant to an order requiring the facility to obtain a permit within a specified amount of time, the order may also require fees to be paid while the permit issuance is pending as a condition of operation.

Definitions for Full Permit Facilities

(Note: The term "capacity" referred to in the definitions below is the capacity provided in a permit, interim status document or Federal Part A application.)

- ▲ "Mini-storage facility" means a storage facility that stores or has the capacity to store .5 ton (1,000 pounds) or less of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.
- ▲ "Mini-treatment facility" means a treatment facility that treats, land treats, or recycles, or has the capacity to treat, land treat, or recycle .5 ton (1,000 pounds) or less of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.
- ▲ "Small storage facility" means a storage facility that stores more than or has the capacity to store more than .5 ton (1,000 pounds), but less than 1,000 tons, of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.
- ▲ "Small treatment facility" means a treatment facility that treats, land treats, or recycles, or has the capacity to treat, land treat, or recycle more than .5 ton (1,000 pounds), but less than 1,000 tons, of hazardous waste during any month of the current reporting period commencing on or after July 1, 1991.
- ▲ "Large storage facility" means a storage facility that stores or has the capacity to store 1,000 or more tons of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.
- ▲ "Large treatment facility" means a treatment facility that treats, land treats, or recycles, or has the capacity to treat, land treat, or recycle 1,000 or more tons of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.

► **POSTCLOSURE FACILITY FEE (H&SC Sections 25205.4(c9) and 25247(d)(3))**

Postclosure Fee applies to facilities with postclosure permits. Facilities are required to report their facility size on a Hazardous Waste Facility Fee Return provided by BOE. The annual fees charged to a facility with a postclosure permit specified in Table 7 are for CY 2014.

TABLE 7: Postclosure Facility Fee for CY 2014 - Annually

Due Dates: **Two Prepayments** - February 28, 2014 (during the reporting period)
 - August 29, 2014 (during the reporting period)
Reconciliation - February 27, 2015 (any remaining balance)

<u>DTSC-Lead Sites</u>	<u>During first five years of postclosure period</u>	<u>During remaining years of postclosure period</u>
Small Facility	\$ 5,725	\$ 3,050
Medium Facility	\$11,450	\$ 6,100
Large Facility	\$17,175	\$10,300

Regional Water Quality Control Board-Lead Sites

These fees will be reduced by 50 percent for any facility for which an agency other than DTSC is the lead agency pursuant to paragraph (1) of subdivision (b) of H&SC Section 25204.6.

► **STANDARDIZED PERMIT FACILITY FEE (H&SC Sections 25201.6 and 25205.4(e))**

California Senate Bill (SB) 27 (c. 410, stats 1993) created the standardized permit tier. Standardized permits are only for non-RCRA facilities. Each facility will pay an annual facility fee in addition to the Activity Fee (see Activity Fees H&SC section 25205.7) assessed upon application for a permit or renewal. The amount of the fee is determined by the size and series designation of the facility. All fees will be billed to facilities directly by BOE.

TABLE 8: Standardized Permit for CY 2014

Due Dates: **Two Prepayments** - February 28, 2014 (during the reporting period)
 - August 29, 2014 (during the reporting period)
Reconciliation - February 27, 2015 (any remaining balance)

Series A	\$11,730
Series B	\$ 5,497
Series C	\$ 4,617
Small Quantity Series C	\$ 2,308

Standardized Permit Fee Definitions

- ▲ **“SERIES A”** Standardized Permit means a permit issued to a facility that meets one or more of the following conditions:
1. The total influent volume of liquid hazardous waste treated is greater than 50,000 gallons per calendar month.
 2. The total volume of solid hazardous waste treated is greater than 100,000 pounds per calendar month.
 3. Where both liquid and solid hazardous wastes are being treated, either the total volume of liquid waste treated exceeds the volume specified in number one (1) above, or the total weight of solid hazardous waste treated exceeds the weight specified in number two (2) above.
 4. The total facility storage design capacity is greater than 500,000 gallons for liquid hazardous waste.
 5. The total facility storage design capacity is greater than 500 tons for solid hazardous waste.
 6. Where both liquid and solid hazardous waste are being stored, the total volume of liquid waste stored exceeds the volume specified in number four (4) above, or the total volume of solid hazardous waste stored exceeds the volume specified in number five (5) above.
 7. A volume of liquid or solid hazardous waste is stored at the facility for more than one calendar year.

- ▲ **“SERIES B”** Standardized Permit means a permit issued to a facility that does not store liquid or solid hazardous waste for a period of more than one calendar year, and that meets one or more of the following conditions:
 1. The total influent volume of liquid hazardous waste treated is greater than 5,000 gallons but less than 50,000 gallons per calendar month.
 2. The total volume of solid hazardous waste treated is greater than 10,000 pounds but less than 100,000 pounds per calendar month.
 3. Where both liquid and solid hazardous wastes are being treated, the total volume of liquid hazardous waste treated does not exceed the volume specified in number one (1) above, and the volume of solid hazardous waste treated does not exceed the volume specified in number two (2) above.
 4. The total facility storage design capacity is greater than 50,000 gallons but less than 500,000 gallons for liquid hazardous waste.
 5. The total facility storage design capacity is greater than 100,000 pounds but less than 500 tons for solid hazardous waste.
 6. Where both liquid and solid hazardous wastes are being stored, the total volume of liquid hazardous waste stored does not exceed the volume specified in number four (4) above, and the total volume of solid hazardous waste stored does not exceed the volume specified in number five (5) above.

- ▲ **“SERIES C”** Standardized Permit means a permit issued to a facility that does not store liquid or solid hazardous waste for a period of more than one calendar year, that does not conduct thermal treatment of hazardous waste, with the exception of evaporation, and meets one of the following conditions:
 1. The total influent volume of liquid hazardous waste treated does not exceed 5,000 gallons per calendar month.
 2. The total volume of solid hazardous waste treated does not exceed 10,000 pounds per calendar month.
 3. Where both liquid and solid hazardous wastes are being treated, the total volume of liquid hazardous waste treated does not exceed the volume specified in number one (1) above, and the total volume of solid hazardous wastes treated does not exceed the volume specified in number two (2) above.
 4. The total facility storage design capacity does not exceed 50,000 gallons for liquid hazardous waste.
 5. The total facility storage design capacity does not exceed 100,000 pounds for solid hazardous waste.
 6. Where both liquid and solid hazardous waste are being stored, the total volume of liquid hazardous waste stored does not exceed the volume specified in number four (4) above, and the total weight of solid hazardous waste stored does not exceed the weight specified in number five (5) above.

- ▲ **“SMALL QUANTITY SERIES C”** Standardized Permit Facility is a facility that treats less than 1,500 gallons or 3,000 pounds of waste in a month, or can store less than 15,000 gallons or 30,000 pounds of waste.

► **TRANSPORTABLE TREATMENT UNIT H&SC Section 25205.14)**

California Assembly Bill (AB) 1772 (Polanco, c.1325, stats. 1992) created permit levels that allow facilities that pose a lesser threat to public health and the environment to handle hazardous waste under certain conditions without being required to secure a full permit (H&SC section 25205.7) or pay facility fees (H&SC section 25205.2). Those who qualify for the lower level of permit and notify DTSC may fall under the tiers described in Table 9. TTU fee is authorized per treatment unit and not per facility.

TABLE 9: Transportable Treatment Unit Fee CY 2014

Due Dates: 30 Days After Billing by the BOE
Reporting period begins January 1 each year

<u>Type of Permit</u>	<u>Fee</u>
Permit-by-Rule	\$1,482 per unit*
Conditional Exemption	\$ 38 per unit

*This amount is adjusted annually to reflect increases or decreases in the cost of living as measured by the CPI issued by the Department of Industrial Relations or a successor agency.

■ **GENERATOR FEE** (H&SC Sections 25205.5, 25205.22, and 25174.7)

Every generator that produces five tons or more of hazardous waste will pay BOE a Generator Fee for each generator site for each calendar year, or portion thereof. Facilities permitted under a full or standardized permit who pay annual Facility Fees for a specific site do not owe a generator fee for that site. Generators are required to report the amount of waste generated on a hazardous waste generator fee return provided by BOE. The rates specified in Table 10 are for CY 2014 and are adjusted annually to reflect increases or decreases in the cost of living as measured by the CPI issued by the Department of Industrial Relations.

TABLE 10: Generator Fee CY 2014
 Due Date: **One Prepayment** - August 29, 2014 (during reporting period)
Final - February 27, 2015 (after the reporting period)

Base Rate: \$4,246

<u>Generator Size</u>	<u>Rate</u>	<u>Fee</u>
Less than 5 tons/year	0% base rate	\$ -0-
5 but less than 25 tons/year	5% base rate	\$ 212
25 but less than 50 tons/year	40% base rate	\$ 1,698
50 but less than 250 tons/year	100% base rate	\$ 4,246
250 but less than 500 tons/year	5 x base rate	\$ 21,230
500 but less than 1,000 tons/year	10 x base rate	\$ 42,460
1,000 but less than 2,000 tons/year	15 x base rate	\$ 63,690
2,000 or more tons/year	20 x base rate	\$ 84,920

In addition, generators who dispose of waste to land may be subject to Land Disposal Fees imposed pursuant to H&SC Section 25174.1.

Generators who have paid a Facility Fee or received a credit under H&SC Section 25205.2 (i) are exempt from the generator fee.

SB 2014 (Schiff, c. 737, stats. 1998) provides for two potential refunds for hazardous waste generators:

1. Generators who paid Generator Fees to BOE and in the same year also paid Generator Inspection Fees to a Certified Unified Program Agency (CUPA). In addition, the generator must also have received a state Generator Fee credit for local fees paid for in 1996.
2. Generators who submitted hazardous waste to a permitted offsite facility for recycling. For this purpose recycling does not include hazardous waste that is burned in a boiler, industrial furnace, or incinerator; disposed of; or used to produce products applied to land.

Other specific requirements apply to each of the two potential types of refunds. In addition, no refunds will be made unless DTSC certifies that funds are available for the refunds. Because of budgetary shortfalls, refunds have not been available in prior years, and may not be available in CY 2014. Separate applications for each type of refund must be submitted to BOE by September 30 of each year for the prior calendar year. For information regarding the application process please contact BOE at (916) 322-9534.

The following materials are not hazardous wastes for purposes of fee assessments:

1. Hazardous materials that are recycled and used onsite, and are not transferred offsite.
2. Aqueous waste treated in a treatment unit operating, or that subsequently operates, pursuant to a permit by rule, or pursuant to H&SC Section 25200.3 or 25201.5. However, hazardous waste generated by a treatment unit treating waste pursuant to a permit-by-rule, by a unit that subsequently obtains a permit-by-rule or other authorization pursuant to H&SC Section 25200.3 or 25201.5 is hazardous waste.

Generator Fees do not apply to:

1. Hazardous waste that results when a government agency, or its contractor, removes or remedies a release of hazardous waste in the state caused by another person.
2. Hazardous waste generated or disposed of by a public agency operating a household hazardous waste collection facility in the state pursuant to Article 10.8, including hazardous waste received from conditionally exempt small quantity commercial generators.
3. Hazardous waste generated or disposed of by local vector control agencies that have entered into a cooperative agreement pursuant to H&SC Section 116180 or by county agricultural commissioners, if the hazardous wastes result from their control or regulatory activities and if they comply with the requirements of this chapter and regulations adopted.
4. Hazardous waste disposed of, or submitted for disposal or treatment, which is discovered and separated from solid waste as part of a load checking program.
5. Any person, who acquires land for the sole purpose of owner-occupied single-family residential use, and who acquires that land without actual or constructive notice or knowledge that there is a tank containing hazardous waste on or under that property, is exempt from the fees imposed pursuant to H&SC Sections 25174.1, 25205.5, and 25345, in connection with the removal of the tank.

■ **MANIFEST FORMS** (CCR, Title 22, Division 4.5, Section 66262.20)

A generator who transports, or offers for transportation, hazardous waste for offsite transfer, treatment, storage, or disposal will prepare a Manifest before the waste is transported offsite.

The national Uniform Hazardous Waste Manifest Form is available only from registered printers approved by the U.S. EPA. Registered printers are posted on the following federal Web site:
<http://www.epa.gov/epawaste/hazard/transportation/manifest/registry/printers.htm>

■ **MANIFEST REPROCESSING FEE** (H&SC Section 25160.5)

DTSC has authority to assess a \$20 reprocessing fee for each improperly completed Manifest Form that is returned to the person who completed the manifest.

■ **MANIFEST USER FEE** (H&SC Section 25205.15)

This section authorizes DTSC to assess a fee of \$7.50 for each manifest used, except that manifests used solely for recycled waste are exempt. The first four non-recycled manifests used in a calendar year by a business with less than 100 employees are free. The fee is due within 30 days from the date of receipt of the billing by DTSC. The fee for a manifest that is used solely for hazardous waste derived from air compliance solvents is \$3.50. Persons, who erroneously report this type of waste, or recycled waste, on a manifest that is actually used for transportation of other types of waste, will pay the \$7.50 manifest fee plus the error correction fee of \$20.00 per manifest.

■ **OTHER MISCELLANEOUS FEES** (State Administrative Manual Section 8740)

In accordance with the requirements of the State Administrative Manual, DTSC may charge a fee for any requests to retrieve and copy Departmental records.

■ **SALE OF MATERIALS** (H&SC Section 25201.11)

DTSC may sell, lease, or license materials including, but not limited to, videotapes, audiotapes, books, pamphlets and computer software.

LEGISLATIVE HISTORY

The Hazardous Substance Account (HSA) was created by Chapter 756, Statutes of 1981. In 1989, SB 475 (Torres, c. 269, stats. 1989) moved the Land Disposal Fee from the HWCA to the HSA, established the Environmental Fee for corporations with 50 or more employees, set the base rate for the Disposal Fee at \$52.50, added a new category for waste transported out of state, and established fees for oversight activities provided by the DTSC Site Mitigation Program.

In FY 1990/91, SB 1857 (Torres, c. 1268, stats. 1990) eliminated the Superfund tax and the discount for disposal to double-lined surface impoundments, and reduced the base rate for mining waste from 25 percent to 13 percent. In addition, the legislation doubled the disposal fee base rate from \$52.50 to \$105.00 per ton, and made several technical and corrective changes to the hazardous waste funding program. These rates became effective on January 1, 1991.

In FY 1991/92, SB 48 (Thompson, c. 766, stats. 1991) created the Railroad Accident and Prevention Fund and mandated DTSC to establish a fee to be paid by surface transporters of hazardous materials to fund the Railroad Accident Prevention and Immediate Deployment Force.

In FY 1992/93, SB 1469 (Calderon, c. 852, stats. 1992) created the Federal Receipts Account for fees collected from Federal Agencies, combined the HWCA and the HSA accounts into the HWCA, and created the Site Remediation Account, which was funded from the HWCA to pay for direct site cleanup. Land disposal fees for waste going out of state were eliminated, and the disposal fee for the Resource Conservation and Recovery Act (Federal), 42 USC Section 6901, 40 Code of Federal Regulation (RCRA) waste dropped from \$105 to \$42.42 per ton. This bill also created two new fees, the Manifest User Fee and the EPA ID number verification fee. AB 1772 (Polanco, c. 1325, stats. 1992) established a new Tiered Permitting fee, exempted certain onsite treatments from past and future facility fees, and established new annual fees for companies that operate in the lower permitting tiers.

In FY 1993/94, SB 27 (Wright, c. 410, stats. 1993) set new fees for the Standardized Permits for hazardous waste treatment and storage facilities that accept hazardous waste from other locations and that are not required to obtain a permit under federal law (RCRA). Also, SB 922 (Calderon, c. 1145, stats. 1993) made substantial changes to the California Hazardous Substances Tax Law, effective January 1, 1994. Some of these changes included reducing the Disposal Fee on cleanup waste, eliminating most Site Mitigation Activity Fees, reducing the Manifest Fee on recycled wastes, increasing the Generator Fee, and limiting the liability for Facility Fees after closure. SB 1123 (Calderon, c. 65, stats. 1994) exempted facilities and operators from any Permit Modification Fee liability resulting from a revision of the facility's or operator's closure plan.

In FY 1994/95, AB 3582 (Richter, c. 1154, stats. 1994) established effective January 1, 1995, that oil-contaminated bilge water that requires a National Pollutant Discharge Elimination System Permit from a regional water quality control board was no longer considered to be "used oil." Such oil-contaminated bilge water was now subject to the Hazardous Waste Generator Fee if shipped off-site for treatment. Bilge water treated in an onsite treatment unit authorized to operate under Permit-by-Rule (PBR), under Conditional Authorization, or under Conditional Exemption remained exempt from the Generator Fee under H&SC Section 25205.5(e)(2). The effluent or residue from the treatment process is subject to the fee unless another exemption applies. Also, SB 1815 (Wright, c. 548, stats. 1994) provided that the base rate for a Standardized Permit would be the rate for the 1993-94 fiscal year. SB 1082 (Calderon, c. 418, stats. 1993) created the Certified Unified Program Agency (CUPA) and instituted a single fee system specifically for the support of the local CUPAs. Each CUPA collects a state surcharge, determined by the California Environmental Protection Agency, to fund the state's costs of overseeing the program. DTSC is one of the agencies that receive a portion of the state surcharge.

In FY 1995/96, SB 1222 (Calderon, c. 638, stats. 1995) lowered the rate for non-RCRA cleanup waste to \$7.50 per ton, lowered the rate for other non-RCRA waste to \$17.94 per ton, and added a reduced fee for designated treatment residues disposed in-state. In addition, this bill required hazardous waste disposal facilities to collect the Disposal Fee and transmit the fee to BOE and eliminated the requirement for facilities receiving non-RCRA waste imported for treatment, recycling or disposal to pay the Generator Fee. AB 1906 (Sher, c. 637, stats. 1995) consolidated fee return filing and provided for prepayment for the facility, generator and generator surcharge fees. SB 1964 (Figueroa, c. 630, stats. 1995) required annual adjustments to the Hazardous Waste Fees to be based on the CPI for California rather than the United States Index. SB 1291 (Wright, c. 640, stats. 1995) created procedures for a facility to convert from a full permit or ISD to an onsite tier, either PBR, Conditional Authorization or Conditional Exemption, and established a fee of \$500 for the permit modification to make the conversion. Fees are paid only on the highest tier.

In FY 1996/97, AB 2776 (Miller, c. 999, stats. 1996) allowed DTSC to, until January 1, 2002, grant temporary relief from certain requirements by issuing a single variance to all affected businesses and allowing a variance applicant to enter into an optional cost reimbursement agreement as an alternative to the flat rate variance fee. SB 1532 (Wright, c. 259, stats. 1996) changed existing law to require that certain facilities operating under a standardized permit or grant of interim status receive a credit for the annual Facility Fee. SB 1532 also exempted a generator from the annual Generator Fee if the generator's facility received a credit under the Facility Fee Provision for a specific site. SB 1839 specified that, effective July 20, 1996; a Generator Fee prepayment was not required for a fee payer whose prepayment due was less than \$500.

In FY 1997/98, SB 660 (Sher, c. 870, stats. 1997) enacted the Environmental Cleanup and Fee Reform Act of 1997 and implemented many of the recommendations made by the Fee Reform Task Force mandated by SB 1222. Effective January 1, 1998, SB 660 eliminated the Generator Fee surcharge and restructured the Generator Fee, Disposal Fee, Facility Fee and the Environmental Fee. Effective July 1, 1998, the fees for a preliminary endangerment assessment for site mitigation, extremely hazardous waste, border zone property assessment, waste classification, variance, and class I modifications were eliminated. Variances (except variances for transporters), waste classifications, and preliminary endangerment assessments became cost reimbursement activities. In addition, permitted facilities may submit a self-certification letter ("pledge letter") which allows the permitted facility to pay a reduced Facility Fee corresponding to the reduced amount of hazardous waste being generated at those respective facilities. SB 660 also established the Toxic Substances Control Account (TSCA) to receive the Environmental Fee, cost reimbursements and other revenues not listed in this summary. TSCA funds are to be expended for site remediation, technology programs, and administration and implementation of cleanup programs.

In FY 1998/99, SB 2240 (Committee on Environmental Quality, c. 882, stats. 1998) allowed DTSC to choose either the Standard Industrial Classification system or the North American Industry Classification system, whichever it deemed suitable, when providing BOE with a list of codes for the Environmental Fee. While SB 660 eliminated the Manifest Fee for manifests used solely for recycled waste, this bill added a fee for manifests used to transport hazardous wastes derived from air compliance solvents.

In FY 1999/00, SB 606 (O'Connell, c. 745, stats. 1999) added a penalty to the Disposal Fee of five (5) times the normal Disposal Fee rate for recyclable wastes that have been disposed on land. This penalty is in addition to any other penalties that DTSC may assess through an enforcement action.

In FY 2000/01, AB 2309, which would have extended the sunset date for the reduction of fees for disposal and facility fees set by SB 660 (Sher, c. 870, stats. 1997), was vetoed.

In FY 2001/02, AB 1259 (Wiggins, c. 461, stats. 2001) required DTSC to suspend or deny the permit of a hazardous waste facility if the owner or operator is delinquent in paying fees or penalties owed to DTSC provided all appeal rights have been exhausted or have expired. SB 271 (O'Connell, c. 319, stats. 2001) streamlined the transportation of certain hazardous wastes from small generators and used oil-related operations by establishing a new consolidated manifesting procedure. This bill also added additional types of wastes to the list wastes qualifying for this manifesting procedure.

In FY 2002/03, there were no changes to the fee structure.

In FY 2003/04, AB 1247 (Aghazarian, c. 286, stats. 2003) authorized DTSC to use enforcement orders and enforceable agreements to impose the requirements of postclosure plans at hazardous waste facilities in lieu of issuing postclosure permits. If DTSC imposes postclosure plan requirements through an enforcement order or enforceable agreement, the facility owner or operator is required to pay DTSC's Activity Fee and annual Postclosure Facility Fee. DTSC may only impose postclosure plan requirements through enforcement orders and enforceable agreements from January 1, 2004, to January 1, 2007.

In FY 2004/05 there were no changes to the fee structure.

In FY 2005/06, AB 1803 (Committee on Budget, c.77, stats.2006) authorized DTSC to expand the applicability of the Environmental Fee beyond corporations. Under AB 1803, the language of H&SC Section 25205.6(a) was amended to include the definition of "organization," which means a corporation, limited liability company, limited partnership, limited liability partnership, general partnership, and sole proprietorship. In addition, AB 1803 exempted the fees of the first four non-recycled manifests for organizations with less than 100 California employees. AB 1813 (Committee on Budget, c.344, stats. 2006) stipulated that the amended Environmental Fee will go into effect for CY 2007, and was due by February 29, 2008.

In FY 2006/07 there were no changes to the fee structure.

In FY 2007/08 there were no changes to the fee structure.

In FY 2008/09 there were no changes to the fee structure.

In FY 2009/10, SB 855 (Committee on Budget, c. 718, stats. 2010) clarified that all penalties collected associated with lead in jewelry, lead wheel weights, and toxics in consumer product packaging will be deposited into TSCA.

In FY 2010/11, AB 255 (Wieckowski, c. 213, stats. 2011) allows a permanent household hazardous waste collection facility that is authorized to accept hazardous waste from a conditionally exempt small quantity generator (CESQG) to accept recyclable latex paint from any generator, notwithstanding specified provisions and regulations, if the permanent household hazardous waste collection facility complies with certain requirements. AB 408 (Wieckowski, c. 603, stats. 2011) amended previous law which provided that the expense of a public agency's emergency response to the release, escape, or burning of hazardous substances is a charge against the person whose negligence caused the incident if the incident necessitated an evacuation beyond the property of origin or results in the spread of hazardous substances or fire beyond the property of origin. This bill provides that these expenses are a charge against the person whose negligence caused the incident if the incident necessitated an evacuation from the building, structure, property, or public right-of-way where the incident originated, or the incident resulted in the spread of hazardous substances or fire beyond the building, structure, property, or public right-of-way where the incident originated. The bill also revised the definition of "hazardous substance" for purposes of these provisions. SB 456 (Huff, c. 602, stats. 2011) allows a registered hazardous waste transporter operating a door-to-door household hazardous waste collection program or household hazardous waste residential pickup service to instead use a specified manifesting procedure for transporting household hazardous waste, if the transporter complies with certain operating and reporting requirements. The bill requires a public agency to retain a copy of the manifest in a specified manner. These requirements will be inoperative on January 1, 2020.

In FY 2012/13, SB 1018 (Senate Committee on Budget, c 39, stats. 2012) removed the Registered Environmental Assessor (REA) Program from statute, effective July 1, 2012. The REA Program was created in 1987 to provide qualified environmental professionals to help businesses comply with environmental standards. In November 2006, the U.S. Environmental Protection Agency's All Appropriate Inquiry (AAI) final rule became effective. The Small Business Liability Relief and Brownfields Revitalization Act (the "Brownfields Amendments") amended CERCLA to provide protections from liability for certain landowners and prospective purchasers of properties who can demonstrate compliance with specific statutory criteria and did not cause or contribute to contamination at the property. The process includes conducting an AAI by an Environmental Professional as defined by 40 Code of Federal Regulation Section 312.10. The federal and state definitions of an "Environmental Professional" differ, and therefore a person who qualifies as a REA may not meet the federal standard. In order to avoid confusion and to ensure consistency with the federal rule, the REA Program has been discontinued and REAs are now defined as Environmental Professionals.

In FY 2013/14 there were no changes to the fee structure.

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GLOSSARY OF ACRONYMS/ABBREVIATIONS

BOE = California State Board of Equalization

c. = Chapter

CCR = California Code of Regulations

CESQG = Conditionally Exempt Small Quantity Generator

CUPA = Certified Unified Program Agency

CPI = Consumer Price Index

CY = Calendar Year

DTSC = Department of Toxic Substances Control

EPA = Environmental Protection Agency

FY = Fiscal Year

H&SC = California Health and Safety Code

HAS = Hazardous Substance Account

HWCA = Hazardous Waste Control Account

ID = Identification

ISD = Interim Status Documents

NAIC = North American Industry Classification

PBR = Permit-by-Rule

RCRA = Federal Resource Conservation Recovery Act

REA = Registered Environmental Assessor

SB = California Senate Bill

SIC = Standard Industrial Classification

stats. = Statutes

TSCA = Toxic Substances Control Account

TTU = Transportable Treatment Unit

U.S. = United States