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Annual Fee Summary

Fee Rates for Calendar Year January 1, 2018 through December 31, 2018 (Revised 07/17/2018)

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. The California Department of Tax and Fee Administration (CDTFA) (formerly the State Board of Equalization (BOE)) partners with DTSC to administer and collect many of the fees described in this summary.

The purpose of this document is to conveniently summarize state law as it relates to fees charged and collected by DTSC or collected by CDTFA for DTSC. Additional information about hazardous waste fees can be found on DTSC or CDTFA's websites¹. The DTSC Fees Unit can be contacted directly at Fees@dtsc.ca.gov. Information can also be obtained by contacting DTSC's Regulatory Assistance Officers at (800) 728-6942 or (916) 324-2439 (out-of-state) or by email at RAO@dtsc.ca.gov.

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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¹ Department of Toxic Substances website: <https://www.dtsc.ca.gov/>
CDTFA Special Taxes and Fees Program website http://www.boe.ca.gov/sptaxprog/tax_and_fee_programs.htm

Summary of Fees

- **Activity Fee for Hazardous Waste Permit Applications and Permit Modifications** (Health and Safety Code (H&SC) Sections 25189.3, 25205.7, 25206.1 through 25206.4 and 25247(d)(3))

Senate Bill (SB) 839 (Chapter 340, Statutes of 2016) eliminated the option for a flat-rate Activity Fee for hazardous waste facility permit application and permit modification requests submitted after April 1, 2016. SB 839 requires anyone applying for a new permit, renewal of a permit, standardized permit, or post closure permit, or requesting certain permit modifications to enter into a written agreement to reimburse DTSC for its costs incurred in processing the application or request. This requirement also applies to requests for variances and waste classification determinations.

DTSC has developed a permitting cost reimbursement policy and procedure document and a proposed cost reimbursement agreement. DTSC has met, and will continue to meet, with each of the facilities applying for permits or requesting permit modifications to discuss the cost reimbursement policy and procedure document, cost reimbursement agreement, cost estimate, required advance payment, billing issues, and schedule of the permitting project. A copy of the permitting cost reimbursement policy and procedure document can be found at: https://www.dtsc.ca.gov/IDManifest/upload/Cost-Reimbursement-Policy-and-Procedure_October-2017.pdf.

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

1. Any variance granted pursuant to Article 4 (commencing with Section 66263.40) of Chapter 13 of Division 4.5 of Title 22 of the California Code of Regulations (CCR) (certain transportation operations).
2. 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).
3. A permanent household hazardous waste collection facility.
4. Any variance issued to a public agency to conduct a collection program for agricultural wastes.

- **Consultative Services** (H&SC Sections 25201.9 and 25206.1 through 25206.4)

DTSC may, upon written request of any person, enter into an agreement to provide certain consultative services to businesses who request DTSC's advice and assistance in complying with H&SC, Division 20, Chapter 6.5 (Hazardous Waste Control Law) or Chapter 6.8 (Hazardous Substance Account Act). The agreement will require the person to reimburse DTSC for its costs pursuant to H&SC Sections 25206.1 through 25206.4.

- **Disposal Fee** (H&SC Sections 25174.1 through 25174.7 and 25205.5.1 and Section 66269.2 of the CCR Title 22)

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 CDTFA for deposit into the Hazardous Waste Control Account (HWCA). The fees specified in Table 1, established in H&SC Section 25174.6(a), are the rates for Calendar Year (CY) 2018 and are adjusted annually, except for the non-Resource Conservation and Recovery Act (RCRA) Cleanup Waste rate, to reflect changes in the Consumer Price Index (CPI) as determined 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 CCR.

Summary of Fees

Table 1: Land Disposal Fees for CY 2018

Due Date: Upon disposal at the disposal facility	
Base Rate \$142.78	
<u>Waste Category</u>	<u>Rate</u>
Non-RCRA cleanup wastes* (excluding asbestos).....	\$ 5.72/ton
Other non-RCRA wastes* (including asbestos).....	\$ 23.29/ton
Ores and Minerals*, Mining Waste.....	\$ 18.56/ton
Extremely Hazardous Waste.....	\$285.56/ton
Restricted Hazardous Waste.....	\$285.56/ton
RCRA hazardous waste, not elsewhere classified.....	\$ 57.68/ton
RCRA hazardous waste treated at the facility to be non-RCRA or nonhazardous.....	\$ 23.29/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.....	\$ 7.14/ton
Waste disposed out-of-state.....	\$ 0
<p>* 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 generator.</p>	

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

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 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.

Summary of Fees

■ **Environmental Fee** (H&SC Section 25205.6 and Section 66269.1 of Title 22 CCR)

On or before November 1 of each year, DTSC provides CDTFA with a schedule of codes from either the Standard Industrial Classification system maintained by the U.S. Department of Labor, or the North American Industry Classification 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). CDTFA 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 CDTFA. The rates specified in Table 2 are for CY 2018. The fees will be collected on the last day of February in 2019 for the prior year. The fees are adjusted annually based on changes in the CPI as determined by the Department of Industrial Relations.

Table 2: Environmental Fee CY 2018

Due Date: On the last day of February 2019 on a return provided by CDTFA	
<u>Business Size</u>	<u>Fee</u>
Less than 50 employees.....	\$ 0
50 but less than 75 employees.....	\$ 328
75 but less than 100 employees.....	\$ 577
100 but less than 250 employees.....	\$ 1,146
250 but less than 500 employees.....	\$ 2,458
500 but less than 1,000 employees.....	\$ 4,590
1,000 or more employees.....	\$15,573

Counting Employees in Calculating the Fee: 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.

The following businesses are exempt from the Environmental Fee: (H&SC 25205.6)

1. Nonprofit residential care facilities.
2. Insurance companies that pay tax on gross premiums in lieu of all other California taxes and licenses.
3. 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.

Summary of Fees

■ **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. State ID numbers are owner and site specific. EPA ID numbers are site specific. The fee is due within 30 days from the date of receipt of notice by DTSC. See the Related Links section found on DTSC’s Hazardous Waste ID Number website² for more information. Table 3 reflects the fee collected for each identification number based on the number of employees within an organization. For the purposes of this section, “organization” means a corporation, limited liability company, limited partnership, limited liability partnership, general partnership, and sole proprietorship. EPA ID site fees are based on the number of employees employed in California in the entire organization, who work more than 500 hours during the calendar year.

Table 3: EPA ID Verification Fee for Fiscal Year (FY) 2017-18

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
* Not subject to CPI adjustment.	

■ **Facility Fees** Generally: H&SC sections 25205.1 through 25205.4 and 25205.12 through 25205.14 and 25205.17 through 25205.21)

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.

² <https://www.dtsc.ca.gov/IDManifest/index.cfm>

Summary of Fees

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 (H&SC Section 25205.18).
- **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 H&SC Section 25205.19).
- **Timing:** Facility fees for facilities reducing their capacity or type would be reduced in the next calendar year following the year the change occurs (H&SC Section 25205.19(b)).

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

Non-operating Facilities - 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 and 25205.2 through 25205.7)

Each operator of a facility will pay an annual Facility Fee for each reporting period, or any portion thereof, to CDTFA 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 CDTFA annually in two installments each at 50% of the annual Facility Fee. CDTFA will mail prepayment forms to registered fee payers approximately 30 days prior to the due dates. The rates specified in Table 4 are for CY 2018 and are adjusted annually to reflect changes in the CPI as determined by the Department of Industrial Relations.

Summary of Fees

Table 4: Full Permit Facility Fee for CY 2018

Due Dates:		
Two Prepayments	February 28, 2018 (during the reporting period)	
	August 31, 2018 (during the reporting period)	
Reconciliation	February 28, 2019 (any remaining balance)	
Base Rate \$33,097		
<u>Facility Type</u>	<u>Rate</u>	<u>Fee</u>
Mini storage facility.....	25% base rate.....	\$ 8,274
Small storage facility.....	100% base rate.....	\$ 33,097
Large storage facility.....	2 x base rate.....	\$ 66,194
Mini treatment facility.....	50% base rate.....	\$ 16,549
Small treatment facility.....	2 x base rate.....	\$ 66,194
Large treatment facility (onsite/offsite).....	3 x base rate.....	\$ 99,291
Disposal facility.....	10 x base rate.....	\$330,970

Land Treatment Units - Land treatment units pay an annual fee equivalent to two percent of the Land Disposal Fee in addition to the annual Facility Fee, and is due at the same time as the Facility Fee (H&SC 25209.7).

Ceasing Operations - 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 are subject to the California Code of Regulations 22 (CCR) 67383.3 and 23 CCR 2672 for disposal 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 the Interim Status Documents (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.

Summary of Fees

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 storing hazardous waste onsite, and whose permit has expired, if all 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 and;
 - 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 A storage facility that stores or has the capacity to store 0.5 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 A treatment facility that treats, land treats, or recycles, or has the capacity to treat, land treat, or recycle 0.5 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 A storage facility that stores more than or has the capacity to store more than 0.5 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.

Summary of Fees

- **Small treatment facility** A treatment facility that treats, land treats, or recycles, or has the capacity to treat, land treat, or recycle more than 0.5 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** 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** 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 Permit 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 CDTFA . Table 5 are CY 2018 postclosure permit facility fees. These fees are not subject to annual CPI adjustment.

Table 5: Postclosure Permit Facility Fee for CY 2018

Due Dates:		
Two Prepayments	February 28, 2018 (during the reporting period) August 31, 2018 (during the reporting period)	
Reconciliation	February 28, 2019 (any remaining balance)	
<u>DTSC-Lead Sites</u>		
	During first five years of postclosure period	During remaining years of postclosure period
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 SB 27 (Chapter 410, Statutes of 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 annual Facility Fee is determined by the size and series designation of the facility. All Facility Fees will be billed by CDTFA. All Activity Fees will be billed by DTSC. Table 6 lists the Facility Fees for a Standardized Permit in CY 2018. Standardized permit Facility Fees are not subject to annual CPI adjustment.

Summary of Fees

Table 6: Standardized Permit for CY 2018

Due Dates:	
Two Prepayments	February 28, 2018 (during the reporting period) August 31, 2018 (during the reporting period)
Reconciliation	February 28, 2019 (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.

Summary of Fees

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 (Chapter 1325, Statutes of 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 7. The Transportable Treatment Unit fees are authorized per treatment unit and not per facility.

Table 7: Transportable Treatment Unit Fee CY 2018

Due Date: 30 Days after billing by CDTFA	
Reporting period begins January 1 each year	
<u>Type of Permit</u>	<u>Fee</u>
Permit-by-Rule.....	\$1,605 per unit
Conditional Authorization.....	\$1,605 per unit
Conditional Exemption, initial and subsequent years.....	\$ 38 per unit*
* Not subject to CPI adjustment.	

Summary of Fees

- **Generator Fee** (H&SC Sections 25174.7, 25205.1, 25205.5, 25205.5.1, 25205.9, 25205.22, 25250.15, and 25250.24; Section 3000 of Title 18 CCR; and Section 66269.2 of Title 22 CCR)

Every generator that produces five tons or more of hazardous waste will pay CDTFA 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 CDTFA. The rates specified in Table 8 are for CY 2018 and are adjusted annually to reflect changes in the CPI as determined by the Department of Industrial Relations.

Table 8: Generator Fee CY 2018

Due Dates:		
One Prepayment	August 31, 2018 (during reporting period)	
Final Payment	February 28, 2019 (after the reporting period)	
Base Rate: \$4,604		
<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.....	\$ 230
25 but less than 50 tons/year...	40% base rate.....	\$ 1,842
50 but less than 250 tons/year.....	100% base rate.....	\$ 4,604
250 but less than 500 tons/year.....	5 x base rate.....	\$ 23,020
500 but less than 1,000 tons/year.....	10 x base rate.....	\$ 46,040
1,000 but less than 2,000 tons/year.....	15 x base rate.....	\$ 69,060
2,000 or more tons/year.....	20 x base rate.....	\$ 92,080

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

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

Generator Fee Refunds - SB 2014 (Chapter 737, Statutes of 1998) provides for two potential refunds for hazardous waste generators:

- a. Generators who paid Generator Fees to CDTFA 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.
- b. 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.

Summary of Fees

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 2018. Separate applications for each type of refund must be submitted to CDTFA by September 30th of each year for the prior calendar year. For information regarding the application process please contact CDTFA at (916) 322-9534.

Standard Conversion Factors - All quantities in the Hazardous Waste Tracking System (HWTS) are reported in tons for standard reports and calculations. Volumes of hazardous waste reported in cubic yards on the manifest are converted to tons using a conversion factor that is specific to the state waste code. DTSC takes every precaution to ensure the accuracy of data in the HWTS; however conversion factors may underestimate or overestimate the actual weight of waste, especially with waste types that are highly variable in composition. Consequently, conversions of wastes such as asbestos and contaminated soils, reported in volume and other measurements (e.g. bags) to tons, may not reflect the true tonnage generated or transported. Therefore, retention of weight tickets for each manifest is strongly recommended for accurate measurements. The weight tickets can be referenced by the generator to later file their generator fee return with CDTFA and/or the weight tickets can later be produced to respond to an audit initiated by CDTFA.

Effective January 1, 2016, the following standard conversion factors were implemented by DTSC in calculating Generator Fees.

- Asbestos (State Waste Code # 151) – Conversion Factor = 0.23
- Contaminated Soils (State Waste Code # 611) – Conversion Factor = 1.41

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

Summary of Fees

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.

6. Used oil collected from any person operating a refuse removal vehicle or a curbside collection vehicle used to collect or transport used oil which has been generated as a household waste or as part of a curbside recycling program.
7. Recycled Used Motor Oil – Used oil which is removed from a motor vehicle and which is subsequently recycled by a recycler permitted pursuant to Article 13 (commencing with Section 25250) of Chapter 6.5, Division 20 of the Health and Safety Code. “Motor vehicle” includes locomotives, vessels and self-propelled, off-road equipment, whether or not the equipment moves or is permitted to move on public highways.

■ **Lead-Acid Battery Recycling Act of 2016 (AB 2153, Chapter 666, Statutes of 2016)** (Article 10.5 (commencing with Section 25215) of Chapter 6.5 of Division 20 of the H&S C)

1. **California Battery Fee** (H&SC 25215.25). On and after April 1, 2017, until March 31, 2022, this law requires a California Battery Fee in the amount of \$1 to be imposed on a “person,” as specified in statute, for each qualifying lead-acid battery purchased from a dealer. The bill authorizes the dealer to retain one and one-half percent of the fee as reimbursement for any costs associated with the collection of the fee and requires the dealer to remit the remainder to CDTFA. On and after April 1, 2022, the law increases the California Battery Fee to \$2.
2. **Manufacturer Battery Fee** (H&SC 25215.35). On and after April 1, 2017, until March 31, 2022, this law requires a fee of \$1 to be imposed on a “manufacturer,” as specified in statute, of lead-acid batteries for each lead-acid battery it sells at retail to a person in California, or that it sells to a dealer, wholesaler, distributor, or other person for retail sale in California.

■ **Manifest Forms** (Section 66262.20 of Title 22 CCR.)

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 available via the U.S. EPA website³.

■ **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)

DTSC is authorized 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 notice 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. The Manifest User Fee is not subject to annual CPI

³ <http://www.epa.gov/epawaste/hazard/transportation/manifest/registry/printers.htm>

Summary of Fees

adjustment. More information about Hazardous Waste Manifests can be found on DTSC's website⁴.

- **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.

⁴ <https://www.dtsc.ca.gov/IDManifest/Manifests.cfm>

Fees Related 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 (the predecessor agency to CDTFA) 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.

Fees Related Legislative History

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 (the predecessor agency to CDTFA) 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.

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 there were no changes to the fee structure.

In FY 2012/13 there were no changes to the fee structure.

In FY 2014/15, SB 1249 (Hill, c. 756, stats. 2014) authorizes DTSC to collect an annual fee from metal shredding facilities at a rate sufficient to cover its costs in establishing and implementing alternative hazardous waste management standards within those facilities.

Fees Related Legislative History

In FY 2016/17, SB 839 (Senate Committee on Budget, c. 340, stats. 2016) alters how the costs of processing a hazardous waste facility permit application or a class 2 or class 3 permit modification are assessed. SB 839 requires anyone applying for a new permit, renewal of a permit, standardized permit or post closure permit or requesting certain permit modifications to enter into a written agreement to reimburse DTSC for its costs incurred in processing the application or request. This requirement also applies to requests for variances and waste classification determinations. SB 839 eliminated the option of paying a flat-rate Activity Fee for these applications and requests submitted on or after April 1, 2016.

In FY2016/17, SB 1325 (De León, c. 676, stats. 2016) was passed which allows DTSC, to the extent consistent with the federal act, to impose the requirements of a hazardous waste facility postclosure plan on the owner or operator of a facility through the issuance of an enforcement order, entering into an enforceable agreement, or issuing a postclosure permit. Health and Safety Code section 25247(d)(3) was amended to provide that when an enforcement order or agreement is utilized for the postclosure plan in lieu of a postclosure permit, the owner or operator shall enter into a cost reimbursement agreement with DTSC pursuant to Health and Safety Code section 25205.7 (Activity Fee reimbursement agreement) at the time the plan is submitted. Additionally, upon commencement of the postclosure period the owner/operator shall pay the postclosure permit fee required by subdivision (c)(9) of Health and Safety Code section 25205.4 (annual Facility Fee for a Postclosure Permit). The commencement of the postclosure period for purposes of the fee shall be the effective date of the postclosure permit, enforcement order, or enforceable agreement.

In FY 2016/17, AB 2153 (Garcia, c. 666, stats. 2016) The Lead-Acid Battery Recycling Act of 2016 establishes in part a Manufacturers Battery Fee and a California Battery Fee. A Manufacturer Battery Fee of one dollar (\$1), shall be imposed on a manufacturer of lead-acid batteries for each lead-acid battery it sells at retail to a person in California or that it sells to a dealer, wholesaler, distributor, or other person for retail sale in California. The fee becomes inoperative on April 1, 2022, and as of January 1, 2023 is repealed, unless a later enacted statute becomes operative on or before January 1, 2023. A California Battery Fee shall be imposed on a person for each replacement lead-acid battery purchased from a dealer of the type specified in statute. The California Battery Fee is set at one dollar (\$1) on and after April 1, 2017, until March 31, 2022, and after April 1, 2022, the amount of the fee shall be two dollars (\$2). Revenues collected pursuant to the Act will be deposited into a newly established Lead-Acid Battery Cleanup Fund and be used in part, and on appropriation by the Legislature, to fund response actions at any area of the state that is reasonably suspected to have been contaminated by the operation a lead-acid battery recycling facility.

In FY 2017/18 there were no changes to the fee structure.

Glossary of Acronyms/Abbreviations

AB = Assembly Bill

BOE= California State Board of Equalization (the predecessor agency to CDTFA)

CDTFA = California Department of Tax and Fee Administration (formerly BOE)

c. = Chapter

CCR = California Code of Regulations

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

HWCA = Hazardous Waste Control Account

ID = Identification

ISD = Interim Status Documents

PBR = Permit-by-Rule

RCRA = Federal Resource Conservation Recovery Act

SB = California Senate Bill

Stats. = Statutes

TSCA = Toxic Substances Control Account