Hazardous Waste Fee Information

The California Department of Tax and Fee Administration (CDTFA) administers hazardous waste fees in cooperation with the Department of Toxic Substances Control (DTSC), pursuant to the requirements of the California Hazardous Substances Tax Law. The fee programs are outlined below. If you are required to obtain a federal or state hazardous waste ID number, you may also be responsible for additional fees imposed by the State of California. It is important that you review this information carefully so that you understand your CDTFA fee obligation.

Hazardous Waste Environmental Fee

The Environmental Fee is a tax on businesses/organizations in industry groups that use, generate, or store hazardous materials or conduct activities related to those materials. Activities related to hazardous materials may include the use of products such as ink, plastics, paint, etc., which were manufactured using hazardous materials. The tax applies to companies that have 100 or more employees who are employed more than 500 hours in California during the prior calendar year. The tax is graduated based on the number of employees. (Effective 1-1-2022, Health and Safety Code section 25205.6)

Hazardous Waste Generation and Handling Fee

The Generation and Handling (GH) Fee applies to every person or business that generates five or more tons of hazardous waste at a site in California within a calendar year. This generally includes recycled waste, treated wood waste, and waste sent outside of California for disposal. The fee is a set per ton or fraction of a ton rate for waste generated per site. (Effective 1-1-2022, Health and Safety Code section 25205.5)

Transportable Treatment Unit Fee

The Transportable Treatment Unit Fee applies to any mobile equipment that performs onsite treatment of hazardous waste using proven treatment processes. The fee is assessed annually as a flat rate fee per unit and by permit modification, pursuant to information provided by DTSC.

Hazardous Waste Facility Fee

The Facility Fee applies to an owner or operator of a site that is permitted by DTSC to dispose, treat or store hazardous waste in California. Facility fees are based on statutory provisions set forth in the Health and Safety Code which use a tiered permitting program. Facility fees are classified into five tiers: Full Facility Permit, Standardized Permit, Permit- by-Rule, Conditional Authorization, and Conditional Exemption. The fees vary according to the permit level. Closing or non-operating facilities may be subject to the fee. (Effective 1-1-2022, Health and Safety Code sections 25205.2 and 25205.7)

For additional information on hazardous waste fees, please see DTSC's Annual Fee Summary at <u>https://dtsc.ca.gov/</u> <u>department-of-toxic-substances-control-fee-summary/</u> or contact fees@dtsc.ca.gov. To register for the above taxes or fees, and for additional information regarding all Tax and Fee Programs administered by CDTFA, please visit CDTFA's website at <u>cdtfa.ca.gov</u> or call CDTFA's Customer Service Center toll free at 1-800-400-7115 (CRS:711).

California Compliance School

The Department of Toxic Substances Control and Kern Community College partner to develop California Compliance School (CCS) to provide hazardous waste training for businesses. The objective of CCS is to help regulated entities achieve and maintain compliance with hazardous waste laws and requirements. For more information on CCS, training courses, costs, and registration, visit California Compliance School at <u>https://www.kccd.edu/economicworkforce-development/california-compliance-school/about.</u>



INFORMATION FOR PERMANENT STATE AND EPA (FEDERAL) HAZARDOUS WASTE IDENTIFICATION (ID) NUMBER HOLDERS

Annual Hazardous Waste ID Number Verification Questionnaire

As a hazardous waste permanent ID number holder, you are required by the California Health & Safety Code section 25205.16 to complete the annual Verification Questionnaire to maintain the active status of your ID number. The purpose of the Verification Questionnaire is to verify that the information on record for your ID number is current. The information being verified includes the firm or organization, owner, and contact information. For more information, visit the electronic Verification Questionnaire homepage at <u>evq.dtsc.ca.gov</u>.



How to Update Information on Your ID Number

State ID Numbers: To update the contact information on your permanent State ID number, you will need to submit the Permanent State ID Number Application - DTSC Form 1358. If your business has moved and/or has had a change in the legal business owner, you must apply for a new permanent State ID number by submitting DTSC Form 1358 <u>dtsc.ca.gov/wp-content/</u><u>uploads/sites/31/2018/06/GISS_FORM_1358.pdf</u>.

EPA (Federal) ID Numbers: To update a permanent federal ID number, you will need to complete and submit the US EPA Form 8700-12 – RCRA Subtitle C Site Identification Form. You have two options to submit the form, by mail or electronically. We recommend submitting the form electronically for a faster processing time. To access the paper application, visit the U.S. EPA's webpage at <u>www.epa.gov/hwgenerators/instructions-and-form-hazardous-waste-generators-transporters-and-treatment-storage-and</u>. To submit electronically, go to the RCRAInfo System

homepage at <u>rcrainfo.epa.gov/rcrainfoprod/action/secured/login</u> and sign into your account or register for an account if you do not have one.

Hazardous Waste Tracking System (HWTS)

The Hazardous Waste Tracking System (HWTS) is the Department of Toxic Substances Control's data repository for hazardous waste ID numbers and manifest information. HWTS generates reports on hazardous waste shipments for generators, transporters, and the final treatment, storage and disposal facilities (TSDFs). Reports from 1993 to the present are available on the Hazardous Waste Tracking System at *hwts.dtsc.ca.gov*.

New Hazardous Waste Business

When starting a new business that handles hazardous waste or if your business moves, please contact your local entity to inquire about what you must do at the local level. Your local entities may include your environmental health department, environmental materials department, Certified Unified Program Agency (CUPA) or fire department. If you do not know which local entity to contact, you may want to search the California Environmental Reporting System (CERS) <u>cers.calepa.ca.gov</u>.



For more information about managing hazardous waste, visit DTSC's website at <u>dtsc.ca.gov</u>. If you have any questions, contact us at 1-800-618-6942.