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Annual and Fiscal Year Fee Summary

Fee Rates for Fiscal Year 2023/24 (July 1, 2023 – June 30, 2024)

(Revised 11/15/2023)

The Department of Toxic Substances Control (DTSC) is the lead state agency in California for regulating hazardous waste management activities. DTSC enforces the state's Hazardous Waste Control Law, issues permits to hazardous waste facilities, and oversees cleanup of 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.

This document also summarizes 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's website or CDTFA's website¹.

For general fee related questions, please contact the DTSC Fiscal Policy at Fees@dtsc.ca.gov.

For general information on the management of hazardous waste, including compliance assistance and research services, please contact the Regulatory Assistance Office at (800) 728-6942 or (916) 324-2439 (out-of-state) or by email at RAO@dtsc.ca.gov.

For information regarding specific account information, please contact CDTFA at 1-800-400-7115 or email CDTFA at its email address at <https://cdtfa.ca.gov/email/>.

In the event of any conflict between this document and state law or regulations, state law or regulations will govern. The following provides information for each fee charged by DTSC as well as a section for hazardous waste legislation and a glossary of all acronyms used.

¹ Department of Toxic Substances website: <https://dtsc.ca.gov/>
CDTFA Special Taxes and Fees Program website: <https://www.cdtfa.ca.gov/taxes-and-fees/>

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Environmental Fee (HSC sections 25205.6 and 25205.6.1; 22 CCR section 66269.1.)

The Environmental Fee is an annual fee paid by California businesses and organizations that use, generate, store, or conduct activities related to, hazardous materials. “Hazardous material” is defined in HSC section 25501 and in 22 CCR section 66269.1(a)(3). The amount of the Environmental Fee is based on the number of employees employed in California by an organization.

DTSC provides CDTFA with a schedule of codes from either the Standard Industrial Classification system established by the [U.S. Department of Commerce](#), or the North American Industry Classification System (NAICS) adopted by the [U.S. Census Bureau](#), on or before October 1 of each year. This schedule consists of the classes of organizations that use, generate, store, or conduct activities in the state related to, hazardous materials. Most organizations with the qualifying number of employees are subject to the Environmental Fee, with some exemptions identified below. CDTFA assesses and collects this fee on behalf of DTSC 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 1 are for FY 2023/24 are set under HSC sections 25205.6 and 25205.6.1. The fees will be collected on the last day of February 2024 for the fiscal year in which it is assessed. The Board of Environmental Safety may adjust the rates no more frequently than once a year and no later than October 1. Beginning with FY 2024/25, the Board shall adjust the fee rate limits annually to reflect changes in the Consumer Price Index (CPI) issued by the Department of Industrial Relations.

Table 1: Environmental Fee FY 2023/24

Due Date: On the last day of February 2024 on a return provided by CDTFA.	
<u>Business Size</u>	<u>Fee</u>
Less than 100 employees	\$ 0
100 but less than 250 employees	\$ 1,261
250 but less than 500 employees	\$ 2,706
500 but less than 1,000 employees	\$ 16,000
1,000 or more employees	\$ 54,100

Counting Employees in Calculating the Fee (HSC section 25205.6(e)): The number of employees employed by an organization is the number of persons employed in California for more than 500 hours during the calendar year preceding the calendar year for which the fee is due. The FY 2023/24 Environmental fee is due the last day of February 2024, so the calculation of the number employees will be based on employees in CY 2023.

The environmental fee does not apply to a nonprofit corporations primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on their ability for self-care, as described in Standard Industrial Classification (SIC) Code 8361 of the SIC Manual published by the United States Office of Management and Budget, 1987 edition or as described in Codes 623220, 623312, and 623990 of the North American Industry Classification System (NAICS) published by the United States Office of Management and Budget, 2017 edition. (HSC section 25205.6(g).)

Facility Fees (HSC sections 25205.1 through 25205.4, and 25205.12 through 25205.14, and 25205.17 through 25205.21.)

The Facility Fee is imposed on the owner or operator of a facility that is issued a hazardous waste facility permit or a grant of interim status by DTSC to treat, store, or dispose of hazardous waste in California. The Facility Fee due is determined by the facility's type and size.

Any facility treating, storing, or disposing of hazardous waste in California must have a hazardous waste facility permit or other forms of authorization. California has a five-tiered permitting program which matches the statutory/regulatory requirements imposed upon each category of hazardous waste facility to the degree of risk posed by them. The five tiers are Full Permit Tier, Standardized Permit Tier, Permit by Rule Tier, Conditional Authorization Tier, and Conditional Exemption Tier.

For information about the different permitting tiers, please go to: <https://dtsc.ca.gov/facility-fees/>.

The Board of Environmental Safety adopted regulation to set the rates for the Facility Fee applicable from July 1, 2023. The rate limits shall be adjusted annually to reflect changes in the CPI issued by the Department of Industrial Relations. The Board of Environmental Safety may not adjust the rates more frequently than once a year and no later than October 1 of any year in which the Board of Environmental Safety adopts the rates.

Adjusting or Reducing Facility Fees

Full and Standardized permitted facilities may have the Facility Fees adjusted or reduced when:

- **Size:** The facility submits a certification to DTSC and pledges to operate at a reduced capacity, below the amount the permit allows. (HSC section 25205.18.)
- **Type:** A facility changed the type of authorization when DTSC approves its request for a permit modification. (HSC section 25205.19.)
- **Timing:** The Facility Fee for a facility that changed its capacity, type, or size would be adjusted or reduced in the next calendar year following the year the change occurred. (HSC section 25205.19(b)).

Closing Facilities and Ceasing Operations

Closing Facilities – All facilities that are closing must notify DTSC in writing of their intent to close and when operations actually cease. (HSC sections 25205.2(d)(4) (through June 30, 2022), 25205.2(i)(4) (effective July 1, 2022), 25201.5(d)(8); and 22 CCR Division 4.5, Chapter 14, Article 7 or Chapter 15, Article 7 and Chapters 20, 21 and 45.) A facility shall not be deemed to have stopped treating, storing, or disposing of hazardous waste unless it has actually ceased that activity and has notified DTSC of its intent to close.

Non-operating Facilities Ceasing Operations - Non-operating treatment or storage 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 DTSC last granted approval for such variance, closure or Permit-by-Rule. (HSC section 25205.2(d)(2) (through June 30, 2022), and 25205.2(i)(2) (effective July 1, 2022).)

Non-operating disposal facilities pay twice the applicable full permit Facility Fee for one additional reporting period after operations have ceased. (HSC section 25205.2(d)(3) (through June 30, 2022), and 25205.2(i)(3) (effective July 1, 2022).)

Full Permit Facility Fee (HSC sections 25205.1(b), and 25205.2 through 25205.7.)

Each operator of a hazardous waste 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. For the purpose of the Facility Fee, “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. Facilities are required to make prepayments and report their facility fees on a Hazardous Waste Facility Fee Return provided by CDTFA. SB 158 changed the timing of the fees from a calendar year assessment to a fiscal year assessment. The rates specified in Table 2 are for the prepayment for CY 2023 and the payments for FY 2023/24.

For information about the definitions and types of Full Permit Facility, please go to: <https://dtsc.ca.gov/facility-fees/>.

Table 2: Full Permit Facility Fee for FY 2023/24

Due Dates:		
Prepayment	November 30, 2023	
Return/Final Payment	February 28, 2024	
	Base Rate	\$94,910
<u>Facility Type</u>	<u>Rate</u>	<u>Fee</u>
Mini storage facility	25% base rate	\$23,728
Small storage facility	Base rate	\$94,910
Large storage facility	2 x base rate	\$189,820
Mini treatment facility	50% base rate	\$47,455
Small treatment facility	2 x base rate	\$189,820
Large treatment facility (onsite/offsite)	3 x base rate	\$284,730
Disposal facility	10 x base rate	\$949,100

Postclosure Permit Facility Fee (HSC sections 25205.4(c)(9) and 25247(d)(3) through June 30, 2022, and 25205.2 for FY 2022/23.)

Postclosure Facility Fee applies to Full Permit facilities with postclosure permits and is assessed by fiscal year. Table 3 provides the FY 2023/24 Postclosure Permit Facility Fee rates. The rates are subject to the annual CPI adjustment, beginning in FY 2024/25. (HSC section 25205.2.1.)

Table 3: Postclosure Permit Facility Fee for FY 2023/24

Due Dates:		
Two equal payments	November 30, 2023 (during the reporting period) February 28, 2024 (during the reporting period)	
<u>DTSC-Lead Sites</u>	During first five years of postclosure period	During remaining years of postclosure period
Small Facility	\$ 26,980	\$ 14,375
Medium Facility	\$ 53,960	\$ 28,750
Large Facility	\$ 80,940	\$ 48,550
Note: These fees will be reduced by 50 percent for any facility for which an agency other than DTSC (i.e., a Regional Water Quality Control Board) is the lead oversight agency. (HSC section 25204.6(b)(1).)		

Standardized Permit Facility Fee (HSC sections 25201.6, 25205.4(e) through June 30, 2022, and 25205.2, effective July 1, 2022, for FY 2022/23.)

Standardized permits are only for non-RCRA facilities. The amount of the annual Facility Fee is determined by the size and series designation of the facility. For the purpose of the Facility Fee, “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 assessed on a fiscal year basis, and facilities are required to report their Facility Fees on a Hazardous Waste Facility Fee Return provided by CDTFA. Table 4 lists the rates of the Facility Fee for a Standardized Permit in CY 2023 and FY 2023/24. The rates of the Standardized permit Facility Fee are subject to the annual CPI adjustment, beginning in FY 2024/25. (HSC section 25205.2.1.)

For information about the different Series of Standardized Permit, please go to: <https://dtsc.ca.gov/facility-fees/>.

Table 4: Standardized Permit for FY 2023/24

Due Dates:	
Two Equal Payments	November 30, 2023 (during the reporting period) February 28, 2024 (during the reporting period)
Permit Series	Fees
Series A.....	\$ 55,280
Series B.....	\$ 25,910
Series C.....	\$ 21,760
Small Quantity Series C	\$ 10,880

Permits-By-Rule (PBR) (HSC section 25205.2 (effective July 1, 2022), and 22 CCR section 67450.3.)

The PBR tier allows onsite treatment of non-RCRA and RCRA-exempt hazardous waste. This tier is for more hazardous and higher volume waste streams and processes than the Conditional Authorization tier or Conditional Exemption tier.

PBR authorizations for Fixed Treatment Units (FTU) are processed through the local Certified Unified Program Agency (CUPA) (or DTSC in a non-CUPA jurisdiction), while Transportable Treatment Units (TTU) are processed through DTSC (see definitions of FTU and TTU below). TTUs require site-specific notification to DTSC prior to conducting treatment at any site.

Once authorized under PBR, the facility will be billed by the CUPA (or DTSC in a non-CUPA jurisdiction) annually, until both FTU and TTU have been certified closed and the facility submits the FTU closure certification to the CUPA or submit the TTU closure certification to DTSC. If the facility operates during any part of a calendar year, the facility may be billed a PBR fee for the entire year. Note: Each CUPA may institute a single fee system that allows for a single billing to cover the costs of oversight and inspection of the FTU hazardous waste management activities (i.e., treatment, storage or disposal). The facility can obtain more specific fee information from the CUPA as the fee may vary with each county.

Conditional Authorization (HSC section 25205.2 (on and after July 1, 2022).)

The Conditionally Authorized tier allows onsite treatment of non-RCRA and RCRA-exempt hazardous waste such as metal-bearing waters, and mostly single-hazardous wastes, some neutralization, and oil/water separation. Only FTUs are eligible for authorization under this tier, while TTUs are not.

Conditional Exemption (HSC section 25205.2 (on and after July 1, 2022).)

The Conditionally Exempt tier allows onsite treatment of non-RCRA and RCRA-exempt hazardous waste. This tier is for smaller quantities or less risky waste and treatment methods. This tier includes Conditionally Exempt:

- Small Quantity Treatment (TTU or FTU eligible)
- Specified Waste Streams (TTU or FTU eligible)
- Commercial Laundries (FTU only)
- Limited (FTU only)

Table 5: Fixed Treatment Unit Fee CY 2023 for Non-CUPA Jurisdictions Only

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	\$4,600 per unit
Conditional Authorization.....	\$4,600 per unit
Conditional Exemption.....	\$180 per unit*
* Not subject to CPI adjustment	

Table 6: Transportable Treatment Unit Fee CY 2022

Due Dates:	
Two Equal Payments	November 30 February 28
<u>Type of Permit</u>	<u>Fee</u>
Permit-by-Rule.....	\$4,600 per unit
Conditional Authorization.....	\$4,600 per unit
Conditional Exemption.....	\$180 per unit*
* Rate fixed by statute	

Effective July 1, 2023, owners or operators of TTUs are required to file an annual return and pay the applicable hazardous waste facility fee in two equal payments. These payments are due on November 30 and February 28 of each fiscal year. The rates specified in Table 6 are for CY 2022 and are adjusted annually to reflect changes in the CPI issued by the Department of Industrial Relations.

Generation and Handling Fee (HSC sections 25174.8, 25205.1, 25205.5, 25205.5.01, 25205.5.1, 25205.22, and 25250.24; 18 CCR section 3000 and 22 CCR section 66269.2.)

The Generation and Handling (G&H) Fee is a flat-rate-per-ton fee that applies to all hazardous waste generators that generate five or more tons of hazardous waste in a calendar year. For the purpose of the G&H Fee, “generator” means “a person who generates hazardous waste at an individual site commencing on or after July 1, 1988. A generator includes, but is not limited to, a person who is identified on a manifest as the generator and whose identification number is listed on that manifest, if that identifying information was provided by that person or by an agent or employee of that person.”

This fee is administered and collected by CDTFA. A G&H Fee is due for each generator site for each calendar year or a portion thereof. Generators are required to report the amount of hazardous waste generated on a hazardous waste Generation and Handling Fee return provided by CDTFA. Imported hazardous waste and used oil is subject to the G&H Fee.

A generator of hazardous waste that is issued a hazardous waste facilities permit from DTSC and that pays the annual Facility Fee may deduct, from the amount of hazardous waste otherwise subject to the G&H Fee, the amount of hazardous waste that is stored, bulked, or transferred solely through the location of the permitted hazardous waste facility and that is in route to another facility that is authorized to either: (1) manage the hazardous waste for reclamation and recovery, including fuel blending before energy recovery at another site; (2) manage the hazardous waste through destruction methods or treatment before disposal at another site; (3) manage the hazardous waste by any form of treatment; or (4) dispose of the hazardous waste.

The Board of Environmental Safety adopted regulation to set the rates for the G&H Fee applicable from July 1, 2023. It may adjust the rates no more frequently than once per year thereafter and no later than October 1 of any year in which the Board of Environmental Safety adopts the rates. The rates established by the Board of Environmental Safety will be based on both of the following:

- (1) the costs of the administration and collection of fees; and
- (2) statewide general administrative costs assessed to the Hazardous Waste Control Account for that purpose.

The G&H Fee rate shall not exceed \$98.50. Beginning with FY 2024/25, the Board shall adjust the G&H Fee rate annually to reflect changes in the CPI issued by the Department of Industrial Relations.

The rates specified in Table 7 are for FY 2023/24 for hazardous waste generated in CY 2022.

Table 7: Generation and Handling Fee FY 2023/24

Payment due on waste generated in CY 2022	
Return Schedule and Rate	Due Dates:
First Prepayment (50%)	November 30, 2023 (during reporting period)
Final Payment and Return	February 28, 2024 (after the reporting period)
\$0/ton	Less than 5 tons per year
\$49.25/ton or fraction of a ton	5 or more tons per year

Land Disposal Fee for Generators - In addition, generators who dispose of hazardous waste to land may be subject to Land Disposal Fees through the June 2022 reporting period and earlier reporting periods, as required by the former HSC section 25174.1 (inoperative July 1, 2022.)

Standard Conversion Factors - All quantities in the Hazardous Waste Tracking System (HWTS) are reported in tons for standard reports and calculations. For additional information regarding converting cubic yards, bags, or other measurements to tons, please go to: <https://dtsc.ca.gov/generation-and-handling-fee/>.

The following materials are not hazardous wastes for purposes of the G&H Fee:

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 HSC 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 HSC sections 25200.3 or 25201.5 is hazardous waste.

California Lead-Acid Battery Fees (HSC sections 25215 – 25215.75.)

The lead-acid battery fees apply to batteries typically designed for use in a vehicle, watercraft, aircraft, or equipment, and are primarily composed of lead and sulfuric acid (liquid, solid, or gel), weighing over 5 kilograms (about 11 pounds), with a capacity of 6 or more volts. Purchases and sales of lead-acid batteries are subject to the following two separate fees administered and collected by CDTFA:

1. **California Battery Fee** (HSC section 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 increased the California Battery Fee to \$2. On and after January 1, 2020, if a new motor vehicle dealer sells or leases to a person a used vehicle into which the new motor vehicle dealer has incorporated a replacement lead-acid battery, that the California Battery Fee does not apply to the person with regard to the replacement lead-acid battery.
2. **Manufacturer Battery Fee** (HSC section 25215.35.) Until April 1, 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. On and after April 1, 2022, the Manufacture Battery Fee increased from \$1 to \$2, and this fee continues indefinitely without an expiration date.

Manifest Reprocessing Fee (HSC section 25160.5 and 22 CCR section 66262.20.)

A generator who transports, or offers for transport hazardous waste for off-site treatment, storage, or disposal facility that offers for transport a rejected hazardous waste load, shall prepare a Uniform Hazardous Waste Manifest (OMB Control number 2050-0039), EPA Form 8700-22, and, if necessary, a Continuation Sheet on EPA Form 8700-22A before the waste is transported off-site. The 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 website. In lieu of using the aforementioned forms, a person preparing a manifest may prepare and use an electronic manifest provided that the forms comply with the requirements in the Code of Federal Regulations, title 40, sections 3.10 and 262.24.

DTSC has the authority to assess a \$20 reprocessing fee for each incomplete or improperly completed manifest that is returned to the person who submitted the manifest. The person whom it was returned to shall, within 30 days from the date of receipt of the returned manifest, submit the fee to DTSC to accompany the resubmitted manifest.

“Activity Fee”/Cost Reimbursement for Processing Hazardous Waste Permit Applications and Permit Modifications (Health and Safety Code (HSC) sections 25189.3, 25205.7, 25206.1 through 25206.4 and 25247(d)(3).)

Before HSC section 25205.7 was amended in 2016, this used to be known as the “activity fee”. Since September 2016, any person applying for a new permit, renewal of a permit, standardized permit, or post closure permit, or requesting certain permit modifications, shall reimburse DTSC for DTSC’s actual costs incurred in processing the application or request. This requirement also applies to a request for a variance and a waste classification determination. The applicant needs to enter into a written cost reimbursement agreement with DTSC and make an advance payment to DTSC of at least 25% of the estimated cost unless the facility is owned by a federal agency. DTSC will not begin or continue to process the application or request until after DTSC receives the full advance payment and any other payment due to DTSC under the cost reimbursement agreement.

This cost reimbursement requirement is separate from, and in addition to, the Facility Fee.

For additional information, please go to: <https://dtsc.ca.gov/activity-fees-for-permitting/>.

For information about the consultative services that DTSC may provide under HSC section 25201.9, please go to: <https://dtsc.ca.gov/consultative-services/>.

Fee-Related Legislative History for Reference

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 HSC 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 payment 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 (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 HSC 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 2011/12 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.

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.

In FY 2018/19, AB 181 (Maienschein, c. 797, stats. 2019) was passed and amended the Activity fee cost reimbursement agreement under Health & Safety Code Section 25205.7. AM 181 eliminated the requirement from 25% advance payment with respect to a reimbursement agreement entered into by a facility owned by a federal agency under Section 25205.7, subd. (a)(1). Additionally, AB 142 (Garcia, c. 860, stats. 2019) was passed and amended the Manufacture Battery Fee and California Battery Fee increases from \$1 to \$2, and this fee continues indefinitely without an expiration date. Further, AB 142 provided on and after January 1, 2020, if a new motor vehicle dealer sells or leases to a person a used vehicle into which the new motor vehicle dealer has incorporated a replacement lead-acid battery, that the California Battery Fee does not apply to the person with regard to that replacement lead-acid battery.

In FY 2019/20, [AB 142 \(Garcia, c. 860, Stats. 2019\)](#) was passed and amended the Lead-Acid Battery Recycling Act of 2016. Among other things, AB 142 added a new exemption for the California battery fee. On and after January 1, 2020, if a new motor vehicle dealer sells or leases to a person a used vehicle into which the new motor vehicle dealer has incorporated a replacement lead-acid battery, that the California battery fee does not apply to the person with regard to the replacement lead-acid battery. AB 142 also increased the manufacturer battery fee and the California battery fee (from replacement batteries purchased from a dealer) to \$2 starting 4/1/22 and provided that the fee will continue indefinitely. This bill also authorized that on and after January 1, 2020, a person who manufactures a lead-acid battery and is not subject to the jurisdiction of the state to agree in writing with the importer, as defined, of that lead-acid battery to pay the manufacturer battery fee on behalf of the importer. AB 142 also authorizes the disclosure of certain registration information of a person registered to pay the manufacturer battery fee.

In FY 2019/20 SB 68: Hazardous Waste - Treated Wood Waste – Bill was vetoed. Until December 31, 2020, Section 25150.7 of the Health and Safety Code authorizes alternative management standards for treated wood waste in addition to disposal in either a class I hazardous waste landfill or in a composite-lined portion of a solid waste landfill unit that meets specified requirements. The Sunset Date for Section 25150.7 is January 1, 2021, and as of that date, is repealed. SB 68 would have extended the statutory provisions authorizing alternative management standards for treated wood waste indefinitely. However, SB 68 was vetoed and as of January 1, 2021, all hazardous treated wood waste not exempted by Section 25143.1.5 must be stored and manifested as hazardous waste and transported to class I hazardous waste landfills for disposal.

In FY 2021/22, SB 158 (Stats. 2021, c. 73) was signed into law on July 12, 2021. It enacted a number of DTSC-related reforms, including establishing the Board of Environmental Safety within DTSC to provide policy direction to the Director, restructured the Hazardous Waste Control Account (HWCA) and the Toxic Substances Control Account and the fees deposited into them. It made various other statutory changes related to permitting of facilities and financial assurance requirements. Specifically, effective for fees collected in FY 2023/24, SB 158 eliminated the Disposal, Manifest User and EPA ID Verification fees, restructured and revised the fee rates for the Facility Fee, restructured and renamed the Generator Fee to be the Generation and Handling Fee, and revised the various fee rates. SB 158 also created an additional account, the Hazardous Waste Facility Account (HWFA) within HWCA, into which Facility Fee revenues are to be deposited, and from which expenditures related to hazardous waste facilities are to be appropriated. In addition to revising the rates for

each of the fees, SB 158 revised the timing of fee payments to coincide with the fiscal year, and authorized the Board of Environmental Safety to set and revise the fee rates pursuant to the statutory requirements.

In FY 23/24, [AB 203 \(Stats. 2022, c. 60\)](#) required CDTFA to collect hazardous waste facility fees imposed on transportable treatment units on a fiscal year basis with two equal installments due in November and February, and an annual return due with the February installment.

Glossary of Acronyms/Abbreviations

AB = California 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 issued by the Department of Industrial Relations

CY = Calendar Year

DTSC = Department of Toxic Substances Control

U.S. EPA = United States Environmental Protection Agency

FY = Fiscal Year

HSC = 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