

# GENERATION & HANDLING FEE



## WHAT IS THE GENERATION & HANDLING FEE



The Generation & Handling (G&H) Fee is imposed as a flat rate per ton, or fraction of a ton, on generators of hazardous waste that generate 5 or more tons of hazardous waste at a site in California within a calendar year. The fee is assessed on all applicable waste generated, including manifested and unmanifested waste. This generally includes recycled waste, non-manifested treated wood waste, imported waste, and waste sent outside California for disposal.

## HOW TO PAY THE GENERATION & HANDLING FEE

The California Department of Tax and Fee Administration (CDTFA) administers the G&H Fee on behalf of the Department of Toxic Substances Control, and deposits revenues into the Hazardous Waste Control Account.

Generators subject to the fee are required to register and file a return with the CDTFA on the waste generated in the prior calendar year.

The fee is paid in two installments each fiscal year:

- ½ due November 30 (prepayment)
- ½ due February 28 (return)

The G&H Fee rate is annually adjusted on or before October 1st by the Board of Environmental Safety to match the amount appropriated by the Legislature for that fiscal year .

- Assessed on waste generated in previous calendar year.
- 2023-24 Rate: \$49.25 per ton, or fraction of a ton
- The fee is not prorated. The full fee is due on a fraction of a ton



Fiscal Year	Hazardous Waste Generated in	CDTFA Reporting Period	Prepayment Due Date	Return & Final Payment Due Date
2022/23	Calendar Year 2021	31-Dec-2022	30-Nov-2022	28-Feb-2023
2023/24	Calendar Year 2022	31-Dec-2023	30-Nov-2023	28-Feb-2024
2024/25	Calendar Year 2023	31-Dec-2024	30-Nov-2024	28-Feb-2025
2025/26	Calendar Year 2024	31-Dec-2025	30-Nov-2025	28-Feb-2026
2026/27	Calendar Year 2025	31-Dec-2026	30-Nov-2026	28-Feb-2027

## WHAT WASTE IS EXEMPT FROM THE FEE?

Hazardous waste generated that is exempt from the G&H fee:

- Waste generated from household hazardous waste collection facility
- Waste generated by government agencies responding to releases of waste caused by others
- Do-it-Yourselfer used oil collected by Certified Used Oil Collection Centers
- Hazardous waste generated by solid waste load check operations
- Reusable soiled textile materials that meet specified conditions.
- Banned, outdated, unregistered agricultural wastes submitted to a county under a collection program
- Wastes generated by victims of natural disasters but not routinely produced by the generator

## WHAT WASTE IS EXCLUDED FROM THE FEE?

Hazardous waste generated that can be excluded from the G&H Fee calculation:

- Wastes stored, bulked, or transferred at a hazardous waste facility enroute to destination facility
- Hazardous materials recycled and reused on site and not transferred offsite
- Aqueous waste treated in a treatment unit operating under conditional exemptions, conditional authorizations or permit-by-rule

## GENERATOR ROLES & RESPONSIBILITIES

- Generators are responsible for managing and tracking the hazardous waste generated at their sites
- Report to DTSC on generation data through required reporting systems (i.e. eVQ, TQR, etc.)
- Verify the applicability of any exemptions and exclusions to the waste generated
- Validate the generation information in various hazardous waste tracking systems (i.e. HWTS, e-manifest, etc.)



## WHAT THE G&H FEE DOES

Deposited into the Hazardous Waste Control Account (HWCA) the fee funds hazardous waste regulatory and oversight activities such as:

- Inspections
- Enforcement
- Waste Evaluation Activities
- Administrative Activities

## RESOURCES

### General Fee Information:

**Website:** [DTSC.ca.gov/fees/](https://dtsc.ca.gov/fees/)

**Email:** [Fees@dtsc.ca.gov](mailto:Fees@dtsc.ca.gov)

**Phone:** (916) 445-1664

### Filing Returns and Making Payments:

**Website:** [CDTFA.ca.gov](https://cdtfa.ca.gov)

**Phone:** 1-800-400-7115

### Electronic Verification Questionnaire

**Website:** [evq.dtsc.ca.gov](https://evq.dtsc.ca.gov)

**Email:** [evq@dtsc.ca.gov](mailto:evq@dtsc.ca.gov)

**Phone:** 1-877-454-4012

### Hazardous Waste Tracking System

**Website:** [hwts.dtsc.ca.gov](https://hwts.dtsc.ca.gov)

**Email:** [hwtsadmin@dtsc.ca.gov](mailto:hwtsadmin@dtsc.ca.gov)

**Phone:** 1-800-618-6942

### Manifest Corrections

**Email:** [manifestcorrections@dtsc.ca.gov](mailto:manifestcorrections@dtsc.ca.gov)

**Phone:** 1-800-618-6942

### Board of Environmental Safety

**Website:** <https://bes.dtsc.ca.gov/>

**Email:** [BEInfo@bes.dtsc.ca.gov](mailto:BEInfo@bes.dtsc.ca.gov)