

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION 450 N Street Sacramento, CA 95814

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CUSTOMER SERVICE CENTER 1-800-400-7115

CRS **711**

SPECIAL NOTICE

Hazardous Waste Facility Fee Changes to Your Payments, Reporting Basis, and New Fee Rates Effective January 1, 2022

A new law increases the hazardous waste facility fee rates and makes major changes to the fee program (Senate Bill 158; Stats. 2021, ch.73).

New reporting requirements

Your reporting basis will change from a calendar year basis to a fiscal year basis starting July 1, 2022. Below are your new reporting requirements:

- Continue to make your 2022 prepayment which is due by February 28, 2022.
- File an online return for the transitional period from January 1, 2022, through June 30, 2022. This six-month return is due by August 31, 2022.
- The fiscal year 2022/2023 return is due February 28, 2023.

New payment dates

Beginning July 1, 2022, you are required to pay your facility fee for each reporting period in two equal payments as noted below:

- The new prepayment due date is November 30, 2022 (and each subsequent fiscal year).
- The final payment and return due date is February 28, 2023 (and each subsequent fiscal year).

Online filing required

You must file your *Hazardous Waste Facility Fee Return* using our Online Services system. If you don't already have a username and password in our system, you will need to create one. For assistance with creating a username and password, and filing online, please view our Tutorials.

Facilities may also owe the generation and handling fee

Previously, facilities that paid the facility fee were not subject to the generator fee. However, beginning January 1, 2022, facilities that generate five (5) or more tons of hazardous waste per site during a calendar year or portion of a calendar year, must also register, file a return, and pay the generation and handling fee. Use our Online Services system to register.

A permitted facility may deduct from the amount of hazardous waste subject to the generation and handling fee the amount of waste that is stored, bulked, or transferred from that facility to another authorized facility for management according to Health and Safety Code section 25205.5(a)(4). For additional information about the generation and handling fee, please see our special notice, *Hazardous Waste Generation and Handling Fee Application of Fee, Payments, and New Rates Effective January 1, 2022.*

Facility fee exemptions eliminated

Effective July 1, 2022, the following hazardous facilities are no longer exempt from the fee:

- · Household hazardous waste collection facility,
- Local government-operated facility under an agreement with a public agency,
- Load checking program, and
- A facility used for public waste generated by another person.

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New facility fee rates

The facility fee rates for the period January 1, 2022, through June 30, 2022 and fiscal year 2022/2023 are as follows:

Facility Fee	January 1 to June 30, 2022 Rates	July 1, 2022 to June 30, 2023 Rates
Base Rate	\$35,943	\$94,910
Full Permit		
Disposal (10 Times Base Rate)	\$359,430	\$949,100
Large Onsite Treatment (3 Times Base Rate)	\$107,829	\$284,730
Large Offsite Treatment (3 Times Base Rate)	\$107,829	\$284,730
Small Treatment (Twice Base Rate)	\$71,886	\$189,820
Mini Treatment (50% Base Rate)	\$17,972	\$47,455
Large Storage (Twice Base Rate)	\$71,886	\$189,820
Small Storage (100% Base Rate)	\$35,943	\$94,910
Mini Storage (25% Base Rate)	\$8,986	\$23,728
Standardized Permit		
Series A	\$11,730	\$55,280
Series B	\$5,497	\$25,910
Series C	\$4,617	\$21,760
Series C - Small Quantity	\$2,308	\$10,880
Post-Closure Permit		
Large < 5 Years	\$17,175	\$80,940
Large 5 Years or More	\$10,300	\$48,550
Medium < 5 Years	\$11,450	\$53,960
Medium 5 Years or More	\$6,100	\$28,750
Small < 5 Years	\$5,725	\$26,980
Small 5 Years or More	\$3,050	\$14,375

For current and historical facility fee rates, see our Facility Fee Rates page on our website.

Your facility fee supports California

We collect the hazardous waste facility fee on behalf of the California Department of Toxic Substances Control (DTSC). This fee supports the protection of California's communities and the environment from toxic contamination, and also helps DTSC promote the use of safer consumer products.

For more information

We invite you to visit our website at *www.cdtfa.ca.gov* and specifically our online *Hazardous Substances (Waste) Fee Guide* for more information.

You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). When calling, select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Visit our website at *www.cdtfa.ca.gov/subscribe/* to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.