

# SPECIAL NOTICE

### CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION

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CRS **711** 

## Hazardous Waste Generation and Handling Fee Program Reminders and Online Filing Requirement

Effective January 1, 2022, all hazardous waste generation and handling fee accounts are required to pay the generation and handling fee for each reporting period in two equal payments. (Senate Bill 158; Stats. 2021, ch.73)

## Important due dates

The amount due for the 2022 reporting period will be based on the amount of hazardous waste in tons you generated in calendar year 2021. Below are reminders for your upcoming prepayment, return, and final payment due dates.

- November 30, 2022—Prepayment
- February 28, 2023-Return and final payment

*Please note*: For accounts previously on a prepayment schedule, your prepayment due date has changed from August 31 to November 30 for each year.

## New fee rate reminder

Beginning January 1, 2022, the generation and handling fee of \$49.25 per ton or fraction of a ton of hazardous waste, applies to each generator of hazardous waste at each generator site generating five or more hazardous waste tons per calendar year or portion of the calendar year. This generally includes recycled waste, non-manifested treated wood waste, non-manifested universal waste, imported waste, and waste sent outside California for disposal.

## Online filing now required

Effective July 1, 2022, you are required to file your *Hazardous Waste Generation and Handling Fee Return* and prepayment using our online services at <a href="https://onlineservices.cdtfa.ca.gov/">https://onlineservices.cdtfa.ca.gov/</a>/ system according to Assembly Bill 203 (Stats. 2022, ch. 60) at <a href="https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\_id=202120220AB203">https://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill\_id=202120220AB203</a>. Log in to our online services system with a username and password to file your return. For assistance with creating a username, password, and filing online, please view our *Tutorials* at <a href="https://www.cdtfa.ca.gov/services/#Tutorials">www.cdtfa.ca.gov/services/#Tutorials</a>, or call our Customer Service Center at the telephone number below.

### For more information

We invite you to visit our updated online *Hazardous Substances (Waste) Fee Guide* at <a href="https://www.cdtfa.ca.gov/taxes-and-fees/haz-sub-fee.htm">www.cdtfa.ca.gov/taxes-and-fees/haz-sub-fee.htm</a> for additional information regarding hazardous waste. We also offer additional fee guides for various industries. Simply select *Industry Guides* located in the *Tax Resources* section on our homepage.

You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). Customer service representatives are available Monday through Friday from 7:30 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.