



SPECIAL NOTICE

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION
651 Bannon Street, Suite 100
Sacramento, CA 95811

GAVIN NEWSOM
Governor

AMY TONG
Secretary
Government Operations Agency

NICOLAS MADUROS
Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Hazardous Waste Generation and Handling Fee Important Updates

A new law makes several changes to the Generation and Handling Fee Program ([Senate Bill \[SB\] 156](#); Stats. 2024, ch. 72),¹ including new penalties, return reporting period, and exemption clarification.

New generation and handling fee penalties

Escalating penalties will be assessed for any late-filed generation and handling fee return, payment, or prepayment that is due on or after November 30, 2024.

The escalating penalties are in addition to any other penalties imposed under the [Hazardous Substances Tax Law](#)² and calculated based on the following schedule.³

Penalty	NUMBER OF DAYS RECEIVED AFTER THE DUE DATE			
	30 days or fewer	31-60 days	61-90 days	91 days or more
Late prepayment	10%	25%	50%	100%
Late filing	10%	25%	50%	100%
Late payment	10%	25%	50%	100%

For payments and returns due on or after November 30, 2024, a new 300 percent (300%) penalty will be applied if it is determined that you willfully or knowingly provided incorrect information, or withheld information, on your return that resulted in no payment or the underpayment of the generation and handling fee.⁴

Return reporting period clarification

The due dates for your prepayment, return, and final return payment have **not** changed. SB 156 made clarifying amendments to Revenue and Taxation Code (R&TC) [section 43152.7](#), to refer to the generation and handling fee as a “fiscal return” rather than an “annual return.” Please note that when you log in to your account to file your generation and handling fee return, the period for your return will display the end of the fiscal year in which your return is due (for example, 30-Jun-2025, for fiscal year 2024-25).

¹ [Senate Bill 156](#); Stats. 2024, ch. 72

² Revenue and Taxation Code [sections 43001-43651](#)

³ R&TC [section 43155.01](#)

⁴ R&TC [section 43201.01](#)

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*Hazardous Waste Generation
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Important Updates*

The generation and handling fee due for each reporting period is calculated based on waste generated in the prior calendar year. For example:

CDTFA Return Reporting Period	Hazardous Waste Generated in	Prepayment Due Date*	Return and Final Payment Due Date*
Fiscal Year 2024-25 (July 1, 2024 – June 30, 2025)	Calendar Year 2023	December 2, 2024	February 28, 2025
Fiscal Year 2025-26 (July 1, 2025 – June 30, 2026)	Calendar Year 2024	December 1, 2025	March 2, 2026
Fiscal Year 2026-27 (July 1, 2026 – June 30, 2027)	Calendar Year 2025	November 30, 2026	March 1, 2027
Fiscal Year 2027-28 (July 1, 2027 – June 30, 2028)	Calendar Year 2026	November 30, 2027	February 29, 2028

*Returns and payments must be received or postmarked by the due date to be considered timely. If the due date falls on a Saturday, Sunday, or state holiday, payments postmarked or received by the next business day will be considered timely.

Generation and handling fee exemption clarification

SB 156 clarifies certain exemptions for the generation and handling fee in Health and Safety Code [section 25174.8.1](#), including but not limited to:

- Governmental agency exemption: The fee does not apply to hazardous waste generated when a governmental agency takes a removal, remedial, or corrective action to address the release of a hazardous substance caused by a person other than the governmental agency that takes the action if both of the following conditions are met:
 - The governmental agency took immediate action necessary to remove or remedy an imminent and substantial threat of a release of a hazardous substance for which they are not the responsible party.
 - The governmental agency files an annual return with CDTFA.
- Do-It-Yourselfer (DIY) used oil exemption: The fee does not apply to “household DIY used oil” that is accepted from the public at no charge as provided in Public Resources Code section 48660 (b)(1) by a used oil collection center certified by the California Department of Resources Recycling and Recovery (CalRecycle).

If you have questions regarding the exemptions, please contact the Department of Toxic Substances Control’s Fees Unit at Fees@DTSC.ca.gov.

For more information

We encourage you to read our online *Hazardous Substances (Waste) Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/ for more information regarding the generation and handling fee.

You may also call our Customer Service Center at 1-800-400-7115 (TTY:711). When calling, select the option for *Special Taxes and Fees*. 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.