



# SPECIAL NOTICE

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

## Hazardous Waste Facility Fee Rates for 2024-2025 and Upcoming Due Date Reminder

**GAVIN NEWSOM**  
Governor  
**AMY TONG**  
Secretary  
Government Operations Agency  
**NICOLAS MADUROS**  
Director

The Board of Environmental Safety (BES), the oversight board of the Department of Toxic Substances Control (DTSC), determines the hazardous waste facility fee rates by October 1 of each year. The FY 2024-25 fee rates for the hazardous waste facility fee return due on February 28, 2025, are shown below, according to the BES emergency regulations adopted on September 26, 2024.<sup>1</sup>

Full Permit <sup>2</sup>	Fee
Disposal Facility	\$1,101,380
Large Onsite Treatment Facility	\$330,415
Large Offsite Treatment Facility	\$330,415
Small Treatment Facility	\$220,277
Mini Treatment Facility	\$55,069
Large Storage Facility	\$220,277
Small Storage Facility	\$110,138
Mini Storage Facility	\$27,535

Standardized Permit	Fee
Series A	\$64,150
Series B	\$30,067
Series C	\$25,251
Series C-Small Quantity	\$12,626

Postclosure Permit	Fee
Within 5 years-Small Facility	\$31,309
Within 5 years-Medium Facility	\$62,618
Within 5 years-Large Facility	\$93,927
5 years or more-Small Facility	\$16,681
5 years or more-Medium Facility	\$33,363
5 years or more-Large Facility	\$56,340

Fixed and Transportable Treatment Units	Fee
Permit-by-Rule	\$5,338
Conditional Authorization	\$5,338
Conditional Exemption	\$209

<sup>1</sup> Health and Safety Code section 25205.2.1 at [www.cdtdfa.ca.gov/lawguides/vol4/hwf/hwf-25205-2-1.html](http://www.cdtdfa.ca.gov/lawguides/vol4/hwf/hwf-25205-2-1.html)

<sup>2</sup> The permit you are licensed for is determined by DTSC and shown on your online services account with CDTFA at the time that you file your return. If you believe this information is incorrect, please contact DTSC by calling 1-800-728-6942.

### Upcoming due dates and reminders

Payments and return due dates for the reporting period fiscal year 2024-25 (July 1, 2024–June 30, 2025) are as follows:

- Prepayment: Due on or before December 2, 2024. The prepayment must equal 50 percent of the fee due for the fiscal year.
- Return and final payment: Due on or before February 28, 2025. The payment is the remaining 50 percent of the fee due for the fiscal year

You are required to pay the hazardous waste facility fee prepayment and file your return electronically through our *online services* system at [onlineservices.cdtfa.ca.gov/](https://onlineservices.cdtfa.ca.gov/).<sup>3</sup>

To file your return, log in to our online services system with a username and password. For assistance creating a username and password and filing online, please view our *Video Tutorials* at [www.cdtfa.ca.gov/video-resources.htm](https://www.cdtfa.ca.gov/video-resources.htm), or call our Customer Service Center at the number listed below.

### 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/](https://www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/) for more information regarding the hazardous waste facility fee.

If you need assistance, please 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/](https://www.cdtfa.ca.gov/subscribe/) to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.

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<sup>3</sup> Revenue and Taxation Code section 43152.6 at [www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-6.html](https://www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-6.html)