



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 Reminders

Due dates

The hazardous waste generation and handling fee payment and return due date for the reporting period fiscal year 2024-25 (July 1, 2024 through June 30, 2025) is as follows:

- Prepayment—Due December 2, 2024. The payment must be 50 percent of the fee due for the hazardous waste generated in calendar year 2023. If you have not made your prepayment, please submit your payment soon to avoid additional escalating penalties. See below for details.
- Return and final payment—Due February 28, 2025. The payment is the remaining 50 percent of the fee due for hazardous waste generated in calendar year 2023.

You are required to pay the hazardous waste generation and handling fee due and file your return electronically through our online services system at

<https://onlineservices.cdtfa.ca.gov>.¹

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/services/#Tutorials, or call our Customer Service Center at the number provided on the next page.

New fee rates

The new fee rates for the generation and handling fee return due on February 28, 2025, for hazardous waste generated in calendar year 2023, is shown below.

| Hazardous Waste Volume Generated in Calendar Year 2023 | Fee Rate |
|--|--|
| Less than 5 tons | \$0 |
| 5 tons or more | \$60.05 per ton or portion of a ton per site |

New generation and handling fee penalties

Escalating penalties will be assessed for any late-filed generation and handling fee return, payment, or prepayment.

The escalating penalties are calculated based on the following schedule and capped at 100 percent of the fee due.²

¹ Revenue and Taxation Code section 43152.7 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-7.html

² Revenue and Taxation Code section 43155.01 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43155-01.html

| 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 return filing | 10% | 25% | 50% | 100% |
| Late payment | 10% | 25% | 50% | 100% |

For payments and returns due on and 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 underpayment of the generation and handling fee.³

The escalating penalties are in addition to any other penalties imposed under the Hazardous Substances Tax Law at <https://www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/>,⁴ including the 300 percent penalty for willfully or knowingly providing incorrect information or withholding information on your return.⁵

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 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/ to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.

³ Revenue and Taxation Code section 43201.01 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43201-01.html

⁴ Revenue and Taxation Code sections 43001-43651 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hazardous-substances-tax-law.html

⁵ Revenue and Taxation Code section 43155.01 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43155-01.html