



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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Director

CDTFA WEBSITE
www.cdtfa.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115
TTY
711



ONLINE VERSION



ADDITIONAL
INFORMATION

Hazardous Waste Generation and Handling Fee Rates for 2026–27 and Important Reminders

The Board of Environmental Safety (BES), which oversees the Department of Toxic Substances Control, determines the Hazardous Waste Generation and Handling Fee rates by October 1 of each year. The fee rates for the fiscal year 2026–27 return due on March 1, 2027, are shown below, according to the BES emergency regulations adopted on September 25, 2026.¹

Hazardous Waste Volume Generated in Calendar Year 2025	Fee Rate
Less than 5 tons	\$0
5 tons or more	\$62.24 per ton or portion of a ton per site

Upcoming due dates and reminders

Payments and return due dates for fiscal year 2026–27 (July 1, 2026–June 30, 2027), are as follows:

- Prepayment—Due on or before November 30, 2026. The prepayment must equal 50 percent of the fee due for hazardous waste generated in calendar year 2025.
- Return and final payment—Due on or before March 1, 2027. This payment covers the remaining 50 percent of the fee due for hazardous waste generated in calendar year 2025.

You must pay the Hazardous Waste Generation and Handling Fee prepayment and file your return electronically through our Online Services system at <https://onlineservices.cdtfa.ca.gov>.²

To file your return, log in to Online Services system with your username and password. For assistance creating a username and password and filing online, view our video tutorials at 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 *Hazardous Substances (Waste) Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/ for more information about the Hazardous Waste Generation and Handling 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.

¹ Health and Safety Code section 25205.5.01 at www.cdtfa.ca.gov/lawguides/vol4/hwfl/hwf-25205-5-01.html

² Revenue and Taxation Code section 43152.7 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-7.html