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Waste Manifest Lacking a Board Account Number

Prior to January 1, 1996, if hazardous waste was transported to a hazardous waste disposal site on a manifest which did not list a Board registration number, the disposal site operator was liable for the disposal fee unless it could be shown that the generator of the waste paid the fee directly to the Board.

12/4/89

Mr. Robert Frank
Excise Tax Unit

December 4, 1989

Janet Vining
Legal Office

Re: (Redacted), Inc.

This is in response to your memorandum of October 16, 1989 concerning our discussion of amended manifests. We had concluded that, if a generator of hazardous waste was not registered at the time the original manifest for the waste was submitted, but later registered, we would allow the disposal site operator to file a revised manifest including the registration number, thus relieving the operator from liability for the disposal fee for the waste.

Upon reconsideration, I find your analogy to Sales and Use Tax Law to be apt. Therefore, if hazardous waste is transported to a disposal site on a manifest without a Board account number, the disposal site operator is liable for the disposal fee imposed pursuant to Section 25174.1 of the Health and Safety Code, unless it can be shown that the generator of the waste paid the fee directly to the Board.

If (redacted) should return to the Board with a hazardous waste manifest for the waste in question that includes a Board registration number, its claim for a refund should still be denied unless it can show that the generator of the waste has already paid the disposal fee.

Janet Vining

JV:wak
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cc: Mr. E. V. Anderson
Mr. Jeff George
Ms. Oveta Riffle
Mr. Gary J. Jugum
Mr. Donald J. Hennessy
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Mr. Gordon Adelman
Ms. Michele Hicks