



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
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Sacramento, CA 95814

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Governor

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Secretary
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CDTFA WEBSITE
www.cdtfa.ca.gov

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

Hazardous Waste Generation and Handling Fee Application of Fee, Payments, and New Rate Effective January 1, 2022

A new law repeals the Hazardous Waste Generator Fee and replaces it with a new Generation and Handling Fee. ([Senate Bill 158](#); Stats. 2021, ch.73)

New generation and handling fee and fee application

The generator fee is repealed as of January 1, 2022, and a new generation and handling fee is effective January 1, 2022. Some important changes include:

- The generation and handling fee applies to each hazardous waste generation site that generates five (5) or more tons of hazardous waste per calendar year or portion of the calendar year.
- The rate of the generation and handling fee is \$49.25 per ton or fraction of a ton.
- Imported waste, that was not subject to the generator fee, is now subject to the generation and handling fee.

New payment requirements

You must pay the generation and handling fee for each reporting period (for example, calendar year 2022), based on waste generated in the prior calendar year (for example, 2021), in two equal payments as noted below:

- The prepayment due date is November 30, 2022 (and each subsequent year).
- The final payment and return due date is February 28, 2023 (and each subsequent year).

Reminder: You are still required to file and pay your 2021 Hazardous Waste Generator Fee Return by February 28, 2022.

Generation and handling fee exemptions

All of the generator fee exemptions remain the same for the generation and handling fee, except for those listed below. The following activities are **not exempt** from the generation and handling fee:

- The generation or disposal of hazardous waste by local vector control agencies or by county agricultural commissioners, if the wastes result from their control or regulatory activities.
- The generation or disposal of hazardous waste due to the removal of a tank from an owner-occupied single family residential property that was acquired without knowledge that there is a tank containing hazardous waste.
- The generation of five or more tons of hazardous waste by facility operators at any site during a calendar year who have paid a hazardous waste facility fee or who have received a credit.

Your generation and handling fee supports California

We collect the hazardous waste generation and handling fee on behalf of the California Department of Toxic Substances Control (DTSC). This fee supports the protection of California's communities and the environment from toxic contamination, and also helps DTSC promote the use of safer consumer products.

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For more information

We invite you to visit our website at www.cdtfa.ca.gov, and specifically our online [Hazardous Substances \(Waste\) Fee Guide](#) for more information.

You may also call our Customer Service Center at 1-800-400-7115 (CRS:711). When calling, select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 8:00 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.