



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
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Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
1-800-400-7115

CRS  
711

## 2023-2024 Hazardous Waste Fee Rates and Upcoming Due Date Reminders

### The Hazardous Waste Fee Rates Remain the Same

The California Department of Tax and Fee Administration (CDTFA) administers the environmental fee, facility fee, and generation and handling fee on behalf of the Department of Toxic Substances Control (DTSC). The Board of Environmental Safety (BES) is responsible for determining the fee rates by October 1 each fiscal year.<sup>1</sup> The fee rates for the three hazardous waste fees mentioned above will remain the same for returns due in February 2024, according to the BES emergency regulations adopted on September 28, 2023.<sup>2</sup>

Please visit our rates page at [www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm](http://www.cdtfa.ca.gov/taxes-and-fees/tax-rates-stfd.htm) for current and historical rates. For detailed information regarding the fee rates, please visit BES's website at [www.bes.dtsc.ca.gov/proposed-regulations-2023/](http://www.bes.dtsc.ca.gov/proposed-regulations-2023/) or DTSC's website at [www.dtsc.ca.gov/annual-fee-summary/](http://www.dtsc.ca.gov/annual-fee-summary/).

### Prepayment, Return, and Final Payment Reminders

- Environmental fee
  - Return and final payment—Due Thursday, February 29, 2024
  - If you have 100 or more employees, you must report based on the number of employees employed more than 500 hours in California during the 2023 calendar year.
- Facility fee (now includes transportable treatment unit facility permit types)
  - Prepayment—Due Thursday, November 30, 2023
  - Return and final payment—Due Wednesday, February 28, 2024
- Generation and handling fee (based on hazardous waste generated in calendar year 2022)
  - Prepayment—Due Thursday, November 30, 2023
  - Return and final payment – Due Wednesday, February 28, 2024

### For more information

Please see our online [Hazardous Substances \(Waste\) Fee Guide](http://www.cdtfa.ca.gov/taxes-and-fees/haz-sub-fee.htm#resources) at [www.cdtfa.ca.gov/taxes-and-fees/haz-sub-fee.htm#resources](http://www.cdtfa.ca.gov/taxes-and-fees/haz-sub-fee.htm#resources). If you need assistance, you can call our Customer Service Center at 1-800-400-7115 (CRS:711) and 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/](http://www.cdtfa.ca.gov/subscribe/) to subscribe to our email lists and receive the latest newsletters, tax and fee updates, and other announcements.

<sup>1</sup> Health and Safety Code sections 25205.2.1, 25205.5.01, and 25205.6.1

<sup>2</sup> California Code of Regulations Title 22, sections 66269.3, 66269.4, 66269.5