



SPECIAL NOTICE

CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION
450 N Street
Sacramento, CA 95814

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

CRS
711

Hazardous Waste Transportable Treatment Unit New Reporting Requirements

Effective July 1, 2023, owners or operators of transportable treatment units required to hold a permit issued by the Department of Toxic Substances Control (DTSC) are also required to file an annual return and pay the applicable hazardous waste facility fee in two equal payments. These two payments are due on or before November 30 and February 28 of each fiscal year ([Assembly Bill 203](#); Stats. 2022, ch. 60 and [Senate Bill 158](#); Stats. 2021, ch. 73).

What to expect

We will automatically close out your existing transportable treatment unit account and open a hazardous waste facility fee account based on the registration information we have on file from DTSC. You will receive the following notifications during this transition in September.

- We will send you a closeout letter for your existing transportable treatment unit account.
 - You are still responsible for any outstanding balance due for this account.¹
 - You will no longer receive an annual billing for the transportable treatment unit fee.
- We will send you a welcome letter with your new hazardous waste facility fee account number.

Payment and return requirements

You are required to file your *Hazardous Waste Facility Fee Return* on a fiscal yearly basis and pay the applicable facility fee for each reporting period in two equal payments.²

- Your prepayment due date is November 30 of each fiscal year. The payment must be 50 percent of the fee due for the current fiscal year.
 - **Your 2023-2024 fiscal year prepayment is due November 30, 2023.**
- Your final payment and return are due by February 28 of each fiscal year. The payment is the remaining 50 percent of the fee due for the current fiscal year.
 - **Your 2023-2024 fiscal year final payment and return are due February 28, 2024.**

Please note: If a transportable treatment unit stops treating or storing hazardous waste, the owner or operator owes the applicable facility fee for an additional reporting period immediately following the reporting period in which the unit stopped treating or storing hazardous waste.³ For example, if the 2023-2024 fiscal year is the last year hazardous waste is treated, you must make another prepayment due November 30, 2024, and make a final payment and file a final return due February 28, 2025.

Rate information

Facility fee rates are set by the Board of Environmental Safety by October 1 each year for the current reporting period.⁴ Please check our [Rates Page](#) prior to making your prepayment.

Log in to file and pay online

You must file your *Hazardous Waste Facility Fee Return* using our [Online Services](#) system.⁵ You should also make your prepayment online.

¹ Revenue and Taxation Code sections [43152.10](#) & [43152.6](#).

² Revenue and Taxation Code section [43152.6](#).

³ Health and Safety Code section [25205.2](#).

⁴ Health and Safety Code section [25205.2.1](#).

⁵ Revenue and Taxation Code section [43152.6](#).

**CALIFORNIA DEPARTMENT
OF TAX AND FEE
ADMINISTRATION**

Special Notice

*Hazardous Waste
Transportable Treatment Unit
New Reporting Requirements*

If you don't already have a username and password in our system, you will need to create one. For assistance with creating a username and password and filing online, please view our Tutorials at www.cdtfa.ca.gov/services/#Tutorials, or call our Customer Service Center at the number below.

For more information

We invite you to visit our updated 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 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.