

Environmental Fees

Contents

1. New legislation
2. Ballast Water fee becomes permanent
3. Annual Taxpayers' Bill of Rights Hearings
4. Reminder for return filers
5. California environmental fee account application now available online
6. Ethics at work—"thank you" is enough
7. Courtesy at work
8. Forwarding orders expire...so please let us know right away if you change your address
9. Would you like us to mail your returns to your accountant?
10. EFT payments—update your bank information
11. For your protection, we will ask for more than your account number
12. New hazardous substances fee rates—calendar year 2007

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January 2007

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1 New legislation

Environmental fee will include other types of businesses as well as corporations in 2007

The environmental fee has been in effect since 1989, but only applied to certain corporations. Beginning January 1, 2007, Assembly Bill 1803 (Stats. 2006, ch.77), expands the fee to include general partnerships, limited partnerships, limited liability partnerships, limited liability companies, and sole proprietorships in addition to corporations. In general, the fee applies to businesses that have 50 or more employees who are employed more than 500 hours in the state in a calendar year. These businesses must pay an annual environmental fee if they use, generate, or store hazardous materials or conducts activities related to those materials.

The Department of Toxic Substances Control (DTSC) has determined that most businesses fall into this category. We collect the fee, which provides revenue for hazardous waste cleanup and pollution prevention programs administered by the DTSC. The fee for the 2007 calendar year is due on February 29, 2008.

For more information, please visit our webpage: www.boe.ca.gov/sptaxprog/spenvirofees.htm where you are able to download:

- Publication 90, *Environmental Fee*



- Application for an environmental fee account
- Environmental fee rate chart

To order printed copies of publication 90 online, please visit: www.boe.ca.gov/cgi-bin/form_search.cgi. You may also call our Information Center (see contact information) or send a fax to 916-327-0859.

2 Ballast water fee becomes permanent

The ballast water fee (also known as the marine invasive species fee) was to expire January 1, 2010. A new law, Senate Bill 497 (Stats 2006, ch. 292), makes the fee permanent. In addition, SB 497 increases the maximum administrative civil penalty from \$5,000 to \$27,500 per violation for a person who intentionally or negligently fails to comply with the law.

For more information on the history of the law, please see the Special Taxes – Environmental Fees Division of our website: www.boe.ca.gov/sptaxprog/bllstweb12.htm.

Annual Taxpayers' Bill of Rights Hearings

3 Do you have suggestions for improving our services? Do you want us to look more closely at a tax or fee issue? If you do, please come share your ideas and concerns with the elected Members of the Board of Equalization at the annual Taxpayers' Bill of Rights hearings. You may present your proposal orally or in writing.

The business and property taxes hearings for 2007 will be held:

- February 27 in Culver City
- March 20 in Sacramento

Both hearings will begin at approximately 1:30 p.m. Although you are not required to make advance arrangements to speak, it will help us to prepare if you contact the Taxpayers' Rights Advocate Office at 888-324-2798 beforehand to let them know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation. For more details, please call the number above or visit us online at www.boe.ca.gov/tra/tra.htm. For more information on the hearings, see www.boe.ca.gov/meetings/heartra.htm.

4 Reminder for return filers

When filing your Environmental Fee Return, remember to pay close attention to line 9, TOTAL AMOUNT OF FEES DUE, pertaining to total fees, lines 2-8 in column D. Your return and payment will be processed much faster if you are sure to enter your total in this area.

Contact Information Board of Equalization

Environmental Fees Division

Environmental Fees Division, MIC:57
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0057
916-323-9555

Taxpayers' Rights Advocate

Call toll-free for help with disagreements you have not been able to resolve through normal channels:
888-324-2798

Tax Evasion Hotline: 888-334-3300

For More Information

Internet:

To download form and publications:

Visit our website at www.boe.ca.gov/cgi-bin/pubs.cgi for publications. Forms are available at www.boe.ca.gov/cgi-bin/form_search.cgi.

To receive a publication by mail:

To order printed copies of publications online, please visit www.boe.ca.gov/cgi-bin/form_search.cgi. You may also call 800-400-7115 at any time to leave a recorded request for a specific form, publication, or regulation.

For other information on the Board and the programs we administer, please visit www.boe.ca.gov.

Information Center: 800-400-7115

TDD/TTY: 800-735-2929

To speak to a representative:

Call between 8:00 a.m. and 5:00 p.m. (Pacific time), Monday-Friday, except state holidays.

Department of Toxic Substances Control (DTSC)

Telephone: 800-61TOXIC
(800-618-6942)

Internet: www.dtsc.ca.gov

U.S. Environmental Protection Agency (U.S. EPA)

Telephone: 415-495-8895

5 California environmental fee account application now available online

Please visit our webpage www.boe.ca.gov/sptaxprog/spenvirofees.htm to download an account application for the

- Environmental fee
- Hazardous waste generator fee
- Occupational lead poisoning prevention fee
- Ballast water management fee (also known as the marine invasive species fee)

Staff are also available to answer your registration or tax and fee questions from 8:00 a.m. to 5:00 p.m., Pacific time, Monday-Friday, except state holidays at 916-322-9534.

6 Ethics at work—“thank you” is enough

Many businesses offer gifts to customers, suppliers, and others with whom they do business at various times during the year. We must ask, however, that you not extend your generosity to our employees. A simple “thank you” will do—and will be much appreciated. Board of Equalization policy prevents our employees from accepting gifts of any type.

7 Courtesy at work

Some observers have noted that civility is decreasing in our society as our lives become more complex. We know that you may find yourself frustrated with the difficulties of the various tax laws or pressed for time when you’re dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation. Any statement made to a Board employee that seems remotely like a threat—even a statement made in jest—will be referred to our Internal Security and Audit Division for investigation.

8 Forwarding orders expire ... so please let us know right away if you change your address.

We want to be sure you have the most recent information on tax and fee programs and that you receive your returns on time. You can help by making sure that we have

current information on file for your account. If you change your business or mailing address, please send written notice to

State Board of Equalization
 Environmental Fees Division, MIC:57
 P.O. Box 942879
 Sacramento, CA 94279-0057

Please note.

Be sure to include your account number on all correspondence.

9 Would you like us to mail your returns to your accountant?

We can mail your tax or fee returns to your accountant, provided that person is authorized to receive returns for at least five Board accounts. To request this service, please complete form BOE-91, *Authorization to Send Tax Returns to Other Than the Taxpayer*. You may obtain a copy by downloading it from our website at www.boe.ca.gov/cgi-bin/form_search.cgi. We will continue to mail other account-related correspondence to your address of record.

10 EFT payments—update your bank information

If you pay environmental, hazardous waste, or occupational lead poisoning prevention fees annually by the Electronic Funds Transfer (EFT) ACH debit method, be sure to notify us if you change your bank account number, bank, or if your bank merges with another bank. The ACH debit process depends on you providing your accurate, up-to-date bank routing number and bank account number so your EFT payment can be completed timely. Outdated bank information may result in rejected payments and late payment penalties. If your banking information has changed since you made your last EFT payment, please complete and send us an updated form BOE-555-ST, *Authorization Agreement for EFT*, which is available at www.boe.ca.gov/pdf/boe555st.pdf.

11 For your protection, we will ask for more than your account number

If you call us to inquire about your account or to make changes to your account, we will ask for more than your account number. We will also ask for other identifying information about you or your business to help ensure you are the account holder and are authorized to access your account.

How are we doing?

We are committed to providing top-quality public service. Please let us know how we are doing by sending us your comments or suggestions. Please go online to fill out a brief *Customer Survey Form* at www.boe.ca.gov/info/survey.htm.

12 New hazardous substances fee rates—calendar year 2007

The Health and Safety Code provides for an annual adjustment of the rates for the disposal fee, facility fee, generator fee, environmental fee, and occupational lead poisoning prevention fee, based on changes in the cost of living as measured by the California Consumer Price Index. The following tables show the rates that are in effect for calendar year 2007.

2007 DISPOSAL FEE

(Base Rate \$114.81)

CATEGORY	FEE RATE (PER TON)
Non-RCRA Waste	
Non-RCRA hazardous waste	\$ 18.73
Non-RCRA hazardous waste, generated in a cleanup action	5.72
RCRA Waste	
Hazardous waste not elsewhere classified (RCRA waste)	46.38
RCRA waste treated to be non-RCRA or nonhazardous	18.73
RCRA waste generated in a cleanup action and treated to be non-RCRA or nonhazardous	5.72
Other Waste	
Mining waste	14.93
Extremely hazardous waste	229.62
Restricted hazardous waste	229.62
Solid waste residues resulting from incineration or dechlorination	5.74

2007 ENVIRONMENTAL FEE

NUMBER OF EMPLOYEES	FEE
1 – 49	\$ 0
50 – 74	262.00
75 – 99	462.00
100 – 249	922.00
250 – 499	1,976.00
500 – 999	3,689.00
1,000 or more	12,522.00

2007 OCCUPATIONAL LEAD POISONING PREVENTION FEE

NUMBER OF EMPLOYEES	CATEGORY	
	A	B
10 – 99	\$ 270.00	\$ 388.00
100 – 499	542.00	1,083.00
500 or more	1,353.00	3,099.00

2007 FACILITY FEE

(Base Rate \$26,613.00)

CATEGORY	RATE (PER FACILITY)
Disposal	\$ 266,130.00
Large Onsite Treatment	79,839.00
Large Offsite Treatment	79,839.00
Small Treatment	53,226.00
Mini Treatment	13,307.00
Large Storage	53,226.00
Small Storage	26,613.00
Mini Storage	6,653.00
Postclosure—less than 5 years*	
Small	5,725.00 *
Medium	11,450.00 *
Large	17,175.00 *
Postclosure—more than 5 years*	
Small	3,050.00 *
Medium	6,100.00 *
Large	10,300.00 *
Standardized	
Series A	11,730.00
Series B	5,497.00
Series C	4,617.00
Series Small Quantity C	2,308.00

* For postclosure fees, if the lead agency is someone other than DTSC, the postclosure fees due would be 50% of the current fees.

2007 GENERATOR FEE

(Base Rate \$3,701.00)

WASTE GENERATED	FEE
5 – 24.9 tons	\$ 185.00
25 – 49.9 tons	1,480.00
50 – 249.9 tons	3,701.00
250 – 499.9 tons	18,505.00
500 – 999.9 tons	37,010.00
1,000 – 1,999.9 tons	55,515.00
2,000 – more tons	74,020.00