

# Environmental Fees

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## 1 California Tire Fee

Did you know that, in most cases, purchases of new tires are subject to the California Tire Fee, which is currently \$1.75 per tire?

### Does the tire fee apply to tires on lawnmowers, snow blowers, and golf carts?

No, when the vehicle is originally purchased. Yes, on the purchase of new replacement tires. The California Integrated Waste Management Board (CIWMB) recently determined that tires included with the purchase of riding lawnmowers, snow blowers, go carts, and golf carts are not subject to the tire fee, but new tires purchased separately for use with these items are subject to the fee.

### Who pays the fee?

In the majority of cases, the California retailer will charge the purchaser the tire fee and pay that amount to the State Board of Equalization (BOE). However, there are times when the purchaser of the new tire is required to report and pay the fee directly to the BOE. These situations include, but are not limited to, a purchase of a new tire for resale that is used by the purchaser rather than resold and a purchase of a new tire from an out-of-state seller that is not registered in California to collect the California Tire Fee. In these circumstances, the purchaser—and not the seller—is required to report and pay the tire fee directly to the BOE.

If you think you may owe the California Tire Fee or have questions about the fee, please contact the BOE at 800-400-7115 or refer to publication 91 on our website at [www.boe.ca.gov/sptaxprog/spenvirofees.htm](http://www.boe.ca.gov/sptaxprog/spenvirofees.htm) and select the heading, California Tire Fee.

## 2 Environmental Fees Division accounts now have the option of making EFT payments over the Internet

If you are interested in making payments through the Electronic Funds Transfer (EFT) process, please visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) and click "Make a Payment" or go directly to the data collection service at [www.govone.com/ca](http://www.govone.com/ca).

If you have additional questions specific to EFT payments, please refer to publication 89, *Electronic Funds Transfer Information Guide*, *Special Taxes* or call the Environmental Fees Division at 916-323-9555, Monday through Friday between 8:00 a.m. and 5:00 p.m., Pacific time.

## 3 Marine Invasive Species Fee increase effective August 1, 2008

As of August 1, 2008, the Marine Invasive Species Fee (commonly known as the Ballast Water Management Fee) increased from \$400 per vessel voyage to \$625 per vessel voyage. The fees collected are deposited in the Marine Invasive Species Control Fund to support the state's ballast water management and control program. The BOE administers the fee in partnership with the State Lands Commission (SLC) which sets the fees. For more information about the Marine Invasive Species Act program, please visit the SLC's website at [www.slc.ca.gov/Spec\\_Pub/MFD/Ballast\\_Water/Ballast\\_Water\\_Default.html](http://www.slc.ca.gov/Spec_Pub/MFD/Ballast_Water/Ballast_Water_Default.html).

## 4 Annual Taxpayers' Bill of Rights hearings to begin

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, come share your ideas and concerns with our Board Members at the annual Taxpayers' Bill of Rights hearings. You can present your proposal orally or in writing.

The annual business and property taxes hearings for 2009 will be held in Sacramento and Culver City in the Spring of 2009. The dates and times were not yet set when this article went to press, but you may check the BOE's website or contact the Taxpayers' Rights Advocate for details.

Although you are not required to make advance arrangements to speak, it would help us to prepare if you contact the Taxpayers' Rights Advocate Office at 888-324-2798 beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in writing in advance and then summarize it in your oral presentation.

For more details, please call the Taxpayers' Rights Advocate Office or visit us at [www.boe.ca.gov](http://www.boe.ca.gov) (click on the tab "Your Rights" and choose "Taxpayers' Rights Advocate"), where you can also view the office's 2007-08 annual report, which will be available soon.

### Contact Information Board of Equalization

More information about environmental fee programs is available at our website, [www.boe.ca.gov/sptaxprog/spenvirofees.htm](http://www.boe.ca.gov/sptaxprog/spenvirofees.htm) or you may call:

**Environmental Fees Division:** 916-323-9555

Environmental Fees Division, MIC:48  
PO Box 942879  
Sacramento, CA 94279-0048

**Taxpayer Information Section:** 800-400-7115

**TDD/TTY:** 800-735-2929

To speak to a customer service representative, call between 8:00 a.m. and 5:00 p.m. Pacific time, Monday–Friday, except state holidays.

**Taxpayers' Rights Advocate:** 888-324-2798

Call toll-free for help with problems you have not been able to resolve through normal channels.

**Tax Evasion Hotline:** 888-334-3300

### For Additional Information

**Internet:**

**To access forms and publications:**

Visit our website at [www.boe.ca.gov](http://www.boe.ca.gov) and click on the "Forms & Publications" tab.

**To receive a publication by mail:**

To order printed copies of publications online, again please visit [www.boe.ca.gov](http://www.boe.ca.gov) and click on the "Forms & Publications" tab. Click on Overview and scroll down to Online ordering system.

Or call our Taxpayer Information Section at 800-400-7115 at any time to leave a recorded request for a specific form, publication, or regulation.

**Department of Toxic Substances Control (DTSC):**

800-61TOXIC (800-618-6942)

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

415-495-8895

## 5 New eWaste recycling fees effective January 1, 2009

The California Integrated Waste Management Board (CIWMB) approved an increase in the Electronic Waste Recycling (eWaste) fees at their June 17, 2008 meeting. The BOE is responsible for collection of the eWaste fee.

Effective January 1, 2009, the new fees are as follows:

SCREEN SIZE - MEASURED DIAGONALLY	FEE
More than 4 inches, less than 15 inches	\$8.00
15 inches or more, less than 35 inches	\$16.00
35 inches or more	\$25.00

If you would like to learn more about the eWaste program or this fee increase, please visit the CIWMB website at [ciwmb.ca.gov](http://ciwmb.ca.gov) or [eRecycle.org](http://eRecycle.org) or call 866-218-6103.

If you would like to learn more about the BOE and its role in collection of the fee, please visit our website at [www.boe.ca.gov/sptaxprog/ewaste.htm](http://www.boe.ca.gov/sptaxprog/ewaste.htm) or contact the eWaste Program at 916-341-6906.

## 6 Civil behavior in trying times

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 tax law or pressed for time when 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 or gesture made to a BOE 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.

## 7 Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Receive information and assistance to help you comply with the law.
- Be treated fairly and courteously, and receive prompt service.
- Appeal a decision or claim a refund as allowed by law.

Of course, along with those rights, you have certain responsibilities, including:

- To stay informed about tax laws and regulations.
- To report and pay taxes and fees when due.
- To maintain adequate records.

For more information about your rights you may wish to order publication 70, *Understanding Your Rights as a California Taxpayer*.

## 8 Treated wood waste

Effective July 1, 2007, treated wood waste (TWW) is subject to the waste generator fee. TWW is wood that was treated with preserving chemicals and has been removed from service; for instance, fence posts, sill plates, pilings, guardrails, decking, and landscaping timbers. Generators may presume that TWW is hazardous waste and may ship it without a hazardous waste manifest to specific non-hazardous waste landfills. Generators of five or more tons of manifested or nonmanifested hazardous waste at any one site or location in a calendar year must register with the BOE's Environmental Fees Division and pay the annual Hazardous Waste Generator Fees.

## 9 Occupational Lead Poisoning Prevention Fee

The Occupational Lead Poisoning Prevention Fee provides funds to the California Department of Public Health (CDPH). The funds are used to identify lead toxicity in the workplace, maintain an occupational lead registry, educate employers, employees, and health professionals on lead poisoning and safety, and provide recommendations on measures that can be used to prevent lead poisoning. The fee is paid by employers that are in an industry category identified as having a potential for occupational lead poisoning, has lead or lead-containing materials present in the business operation, and has 10 or more people each employed 160 hours or more during the previous calendar year. The BOE administers this program in partnership with the CDPH.

If you would like more information on the Occupational Lead Poisoning Prevention Fee, please visit our website at: [www.boe.ca.gov/sptaxprog/spenvirofees.htm](http://www.boe.ca.gov/sptaxprog/spenvirofees.htm).

## 10 Water Rights Fee

Since 2004 the BOE has collected the California Water Rights Fee on behalf of the State Water Resources Control Board (SWRCB). The SWRCB assesses the Water Rights Fee to property owners annually for certain types of water appropriations and diversions. The funds are used to establish and maintain a stable system of water rights in California; to best develop, conserve, and utilize the water resources of the state in the public interest; and to protect vested rights, water quality, and the environment.

Questions regarding fee payments should be directed to the BOE at 916-322-9534, while questions about water rights licenses, permits, applications, and petitions should be directed to the SWRCB at 916-341-5300. More information about the Water Rights Fee is available at [www.waterrights.ca.gov](http://www.waterrights.ca.gov).

# 1 1 New hazardous waste fee rates—calendar year 2009

The Health and Safety Code provides for 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 hazardous waste fee rates that are in effect for calendar year 2009.

<b>2009 DISPOSAL FEE</b> (Base Rate \$124.29)	
CATEGORY	FEE RATE (PER TON)
Non-RCRA Waste	
Non-RCRA hazardous waste	\$ 20.27
Non-RCRA hazardous waste, generated in a cleanup action	5.72
RCRA Waste	
Hazardous waste not elsewhere classified (RCRA waste)	50.21
RCRA waste treated to be non-RCRA or non-hazardous	20.27
RCRA waste generated in a cleanup action and treated to be non-RCRA or non-hazardous	5.72
Other Waste	
Mining waste	16.16
Extremely hazardous waste	248.58
Restricted hazardous waste	248.58
Solid waste residues resulting from incineration or dechlorination	6.21

<b>2009 GENERATOR FEE</b> (Base Rate \$4,007.00)	
WASTE GENERATED	FEE
5 – 24.9 tons	\$ 200.00
25 – 49.9 tons	1,603.00
50 – 249.9 tons	4,007.00
250 – 499.9 tons	20,035.00
500 – 999.9 tons	40,070.00
1,000 – 1,999.9 tons	60,105.00
2,000 – more tons	80,140.00

<b>2009 ENVIRONMENTAL FEE</b>	
NUMBER OF EMPLOYEES:	FEE
1 – 49	\$ 0
50 – 74	284.00
75 – 99	500.00
100 – 249	998.00
250 – 499	2,139.00
500 – 999	3,994.00
1,000 or more	13,556.00

<b>2009 FACILITY FEE</b> (Base Rate \$28,812.00)	
CATEGORY	RATE (PER FACILITY)
Disposal	\$ 288,120.00
Large Onsite Treatment	86,436.00
Large Offsite Treatment	86,436.00
Small Treatment	57,624.00
Mini Treatment	14,406.00
Large Storage	57,624.00
Small Storage	28,812.00
Mini Storage	7,203.00
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.

<b>2009 OCCUPATIONAL LEAD POISONING PREVENTION FEE</b>	
NUMBER EMPLOYEES	FEE
Category A:	
Number of Employees:	
10 – 99	\$ 292.00
100 – 499	587.00
500 or more	1,465.00
Category B:	
Number of Employees:	
10 – 99	420.00
100 – 499	1,172.00
500 or more	3,355.00

## 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](http://www.boe.ca.gov/info/survey.htm).