

# Other Taxes and Fees

**TABLE 36A—HAZARDOUS SUBSTANCES TAX, INTEGRATED WASTE MANAGEMENT FEE,  
CALIFORNIA TIRE FEE, OCCUPATIONAL LEAD POISONING PREVENTION FEE,  
AND MARINE INVASIVE SPECIES FEE REVENUE, 1981-82 TO 2007-08**  
(In thousands of dollars)

Fiscal year	Hazardous Substances Tax <sup>a</sup>	Integrated Waste Management Fee <sup>b</sup>	California Tire Fee <sup>c</sup>	Occupational Lead Poisoning Prevention Fee <sup>d</sup>	Marine Invasive Species Fee <sup>e</sup>
1	2	3	4	5	6
2007-08 .....	\$76,533	\$54,680	\$55,027	\$3,299	\$2,722
2006-07 .....	67,850 <sup>f</sup>	57,609	58,509	3,132	2,786
2005-06 .....	66,208	61,171	59,955	3,086	3,001
2004-05 .....	65,314	56,479	47,651 <sup>g</sup>	2,990	3,522
2003-04 .....	64,371	56,287	33,181	2,701	1,894
2002-03 .....	66,789	54,979	31,898	2,598	1,140
2001-02 .....	68,543	51,438	31,485	2,950	2,350
2000-01 .....	58,696	50,277	14,658 <sup>g</sup>	2,823	2,621
1999-00 .....	52,279	46,318	4,979	2,435	1,502
1998-99 .....	49,279	47,683	5,096	2,726	
1997-98 .....	40,630	46,688	4,848	2,207	
1996-97 .....	47,540	45,205	4,270 <sup>h</sup>	2,323	
1995-96 .....	49,382	45,960	4,051	2,325	
1994-95 .....	51,662	46,615	3,591	2,452	
1993-94 .....	62,465	28,696	3,438	2,182	
1992-93 .....	72,306	47,989	3,464	1,586	
1991-92 .....	81,937	46,395	3,511		
1990-91 .....	81,953 <sup>i</sup>	49,801	2,309 <sup>i</sup>		
1989-90 .....	76,792 <sup>k</sup>	25,724			
1988-89 .....	67,857				
1987-88 .....	49,981				
1986-87 .....	40,690 <sup>l</sup>				
1985-86 .....	24,324				
1984-85 .....	24,791				
1983-84 .....	21,254				
1982-83 .....	16,065				
1981-82 .....	3,455 <sup>m</sup>				

- a. This tax includes hazardous waste activity fees, disposal fee, environmental fee, facility fee, and generator fee.
- b. This fee is jointly administered by the BOE and Integrated Waste Management Board. Until October 1, 1993, the fee was known as the Solid Waste Disposal Site Cleanup and Management fees.
- c. This fee is jointly administered by the BOE and Integrated Waste Management Board.
- d. This fee is imposed on employers with 10 or more employees in industries with documented evidence of the potential for occupational lead poisoning.
- e. Effective January 1, 2000, this fee is collected from owners and operators of certain oceangoing vessels to fund programs to prevent the further introduction and spread of non-native aquatic nuisance species. Through December 31, 2003, it was known as the Ballast Water Management Fee.
- f. Effective January 1, 2007, imposition of the environmental fee was expanded to also include general partnerships, limited partnerships, limited liability partnerships, limited liability companies and sole proprietorships, as well as corporations. Until December 31, 2006, the fee applied only to corporations.
- g. Effective January 1, 2001, the tire recycling fee was replaced with the California Tire Fee and the rate increased to \$1.00 per tire from 25 cents per tire. The definition of "new" tire has been expanded to include a new tire sold with a new or used vehicle, including the spare. Effective January 1, 2005, the rate increased to \$1.75 from \$1.00 per tire.
- h. Effective January 1, 1997, the existing fee was replaced with a new fee imposed on the purchase of any new tire, regardless of whether an old tire is left for recycling.
- i. The hazardous substance (Superfund) tax was eliminated as of December 31, 1990; this was offset by an increase in disposal fees.
- j. The tire recycling fee was charged for each tire left by a customer with a retail facility.
- k. Effective August 3, 1989, the BOE collects a series of activity fees, consisting of permit/variance fees, waste classification fees, and other activity fees. The environmental fee also went into effect August 3, 1989, and is imposed on certain businesses and other organizations in industry groups that use, generate, store, or conduct activities relating to hazardous materials.
- l. The annual facility fee went into effect July 1, 1986, and is imposed upon operators of specified hazardous waste storage, treatment, and disposal facilities. The generator fee also became effective July 1, 1986, and is imposed on generators of hazardous waste who generate volumes of hazardous waste at an individual site and do not own or operate a hazardous waste facility at the same site.
- m. Administration of the hazardous waste control tax was transferred to the BOE from the Department of Health Services effective September 24, 1981. The hazardous substance (Superfund) tax became effective September 24, 1981, and was imposed on the generators of hazardous waste who dispose of it in California.

**TABLE 36B—WATER RIGHTS FEE AND ELECTRONIC WASTE RECYCLING FEE REVENUE, 2003-04 TO 2007-08**  
(In thousands of dollars)

Fiscal year	Water Rights Fee <sup>a</sup>	Electronic Waste Recycling Fee <sup>b</sup>
1	2	3
2007-08 .....	\$7,853	\$80,394
2006-07 .....	7,719	79,344
2005-06 .....	7,793	78,321
2004-05 .....	6,967	30,806
2003-04 .....	6,804	

- a. Effective January 1, 2004, this fee is collected from water rights owners.
- b. Effective January 1, 2005, retailers are required to collect the electronic waste (eWaste) recycling fee from the consumer on the retail sale or lease of certain new or refurbished video display devices called "covered electronic devices" (CEDs).