

Environmental Fees

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1 New legislation

Every fall, we review newly enacted legislation and summarize the changes in environmental law for you. Following is information regarding a law that will take effect on January 1, 2006:

Assembly Bill 1765 (Chapter 519; Statutes of 2005)

Eliminates the minimum one-year requirement for taxpayers voluntarily electing to remit payments by electronic funds transfer (EFT). This change is intended to encourage taxpayers to voluntarily make their tax or fee payments by EFT.

Beginning January 1, 2006, this same bill lowers the average monthly payment threshold to \$10,000 for people who are required to remit their sales and use tax amounts due by EFT. However, the reduction in the threshold applies only to sales and use tax accounts and *does not affect payment of taxes and fees under any special taxes programs*. The minimum threshold at which all special taxes and fees must be paid by EFT remains unchanged, at an average of \$20,000 per month.



2 New hazardous waste manifest form in 2006

The Department of Toxic Substances Control (DTSC) is alerting users of hazardous waste manifests to significant changes in the manifest form, effective September 6, 2006.

To streamline interstate shipping, the U.S. Environmental Protection Agency (U.S. EPA) adopted regulations to standardize the Uniform Hazardous Waste Manifest and to prohibit states from modifying it or using their own manifests.

The new manifest form collects more information on discrepancies, rejected loads of waste and international shipments (imported and exported waste). The form requires generators to show their site address in addition to their mailing address. Generators and designated facilities are still required to submit manifest copies to DTSC within 30 days after shipment or receipt.

DTSC is in the process of adopting state regulations. Private businesses will be able to print manifests consistent with regulatory standards and subject to approval by U.S. EPA. DTSC does not plan to sell the new manifests. If you use an automated process to print manifests, you will need to revise the process to accommodate the new form.

Businesses must continue using current manifest forms until September 6, 2006. On and after that date, use of California manifests will no longer be allowed, so businesses may want to purchase fewer California manifest forms than usual in 2006.

DTSC established a website that will be updated as more information and the new state regulations are available. Go to www.dtsc.ca.gov and click on "Laws, Regulations, and Policies," then, under "DTSC Rulemaking," select "Regulation Concepts," and click on "Manifest Changes to Conform to Federal Regulations." DTSC has posted an introductory fact sheet and links to the federal manifest

and continuation sheet forms, and the federal web page and regulations.

Proposed state regulations and notices of workshops will be added as they are available. When the regulation text is available in early 2006, please look for the text under "Proposed Regulations."

A Listserv and email address (CAManRegs@dtsc.ca.gov) have been set up to distribute electronic notices and receive comments and questions about these regulations. To sign up for the Listserv, go to www.calepa.ca.gov/listservs/ DTSC.

Contact Information Board of Equalization

Environmental Fees Section

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

Taxpayers' Rights Advocate

Call the Board of Equalization's Taxpayers' Rights Advocate's Office if you need help with a problem you have been unable to resolve at other levels: 888-324-2798

Tax Evasion Hotline: 888-334-3300

For More Information

Internet: www.boe.ca.gov

You can read or download many publications and forms, read about the elected Board Members, get information on tax rates, or obtain other valuable information. You can download publications at www.boe.ca.gov/cgi-bin/form_search.cgi

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., Monday-Friday, excluding state holidays.

To order a publication:

For a complete list of Board publications, request publication 51, *Guide to Board of Equalization Services*.

To receive a publication by mail:

Call 800-400-7115 at any time to leave a recorded request for a specific form, publication, or regulation, or call during working hours to talk to a representative.

To receive a publication by fax:

Call 800-400-7115 and select automated services to receive a publication or form by fax.

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

3 Reminders and new address for California Department of Health Services (DHS)—Occupational Lead Poisoning Prevention Fee Program

When requesting a fee waiver from the DHS, please note the new physical and mailing address and phone number listed below. Keep in mind that fee waiver packets **are not** mailed from the Board of Equalization. If you check the fee waiver box on your annual Occupational Lead Poisoning Prevention Fee Return, DHS will send you an application package within 180 days following the due date of the return. If a fee waiver request is not returned to DHS and/or if a waiver is not granted, the fee plus applicable interest will be due.

California Department of Health Services
Occupational Lead Poisoning Prevention Program
Attention: Fee Waiver Request
850 Marina Bay Parkway, Bldg. P, 3rd Floor
Richmond, CA 94804

Toll-Free number in California only
866-627-1587

Out-of-State
510-620-5740

Also, please remember to file in the fee category (A or B) that is applicable to your business Standard Industrial Classification (SIC) Code. The SIC code is shown in the left-hand corner of the annual Occupational Lead Poisoning Prevention Fee Return, just below the Board of Equalization's mailing address.

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 will be processed much more quickly and your payment will be timely credited to your account.

5 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.

6 Reminder—ballast water management fee rate reduction

Effective September 1, 2005, the State Lands Commission lowered the Ballast Water Management Fee from \$500 to \$400 per qualifying voyage. The Ballast Water Management Fee was effective January 1, 2000, and is assessed on those vessels that come into a California port from outside of California waters. The fee was established to address the problem of the introduction and spread of nonindigenous aquatic species into California waters. For more information regarding the Ballast Water Management Fee Program, please contact the Environmental Fees Section of the Excise Taxes and Fees Division at 916-322-9534.

7 Reminders for generators

If you made a generator fee prepayment in August 2005, please remember to take the credit on your annual generator fee return.

If you are a generator with multiple sites, please let us know if one or more of your sites was for a one-time cleanup or is no longer generating hazardous waste.

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.

8 New hazardous substances fee rates—calendar year 2006

The Health and Safety Code provides for an annual adjustment of the rates for the disposal fee, facility fee, generator fee, tiered permit 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 substances fee rates that are in effect for calendar year 2006.

2006 DISPOSAL FEE

(Base Rate \$109.58)

CATEGORY	FEE RATE (PER TON)
Non-RCRA Waste	
Non-RCRA hazardous waste	\$ 17.87
Non-RCRA hazardous waste, generated in a cleanup action	5.72
RCRA Waste	
Hazardous waste not elsewhere classified (RCRA waste)	44.27
RCRA waste treated to be non-RCRA or nonhazardous	17.87
RCRA waste generated in a cleanup action and treated to be non-RCRA or nonhazardous	5.72
Other Waste	
Mining waste	14.25
Extremely hazardous waste	219.16
Restricted hazardous waste	219.16
Solid waste residues resulting from incineration or dechlorination	5.48

2006 GENERATOR FEE

(Base Rate \$3,533.00)

WASTE GENERATED	FEE
5 – 24.9 tons	\$ 177.00
25 – 49.9 tons	1,413.00
50 – 249.9 tons	3,533.00
250 – 499.9 tons	17,665.00
500 – 999.9 tons	35,330.00
1,000 – 1,999.9 tons	52,995.00
2,000 – more tons	70,660.00

2006 ENVIRONMENTAL FEE

NUMBER OF EMPLOYEES	FEE
1 – 49	\$ 0
50 – 74	250.00
75 – 99	441.00
100 – 249	880.00
250 – 499	1,886.00
500 – 999	3,521.00
1,000 or more	11,952.00

2006 FACILITY FEE

(Base Rate \$25,402.00)

CATEGORY	RATE (PER FACILITY)
Disposal	\$ 254,020.00
Large Onsite Treatment	76,206.00
Large Offsite Treatment	76,206.00
Small Treatment	50,804.00
Mini Treatment	12,701.00
Large Storage	50,804.00
Small Storage	25,402.00
Mini Storage	6,351.00
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.

2006 TIERED PERMIT FEES

PERMIT TYPE	FEE
Permit-by-Rule (Facility and TTU)	\$ 1,232.00
Conditional Authorization	1,232.00
Conditional Exemption	38.00
Commercial Laundry	38.00

2006 OCCUPATIONAL LEAD POISONING PREVENTION FEE

NUMBER OF EMPLOYEES	CATEGORY A	CATEGORY B
10 – 99	\$ 258.00	\$ 370.00
100 – 499	517.00	1,034.00
500 or more	1,291.00	2,958.00