

# ENVIRONMENTAL FEES NEWSLETTER

## STATE BOARD OF EQUALIZATION

Semiannual Issue  
July 1999

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California State Board  
of Equalization  
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## FEATURED ARTICLES

1. *Board Schedules Annual Taxpayers' Bill of Rights Hearings*
2. *Proposed Regulation Clarifies Generator Fee Issues*
3. *Interest Rates Decrease for July through December 1999*
4. *Law Guides Available on CD-ROM*
5. *Certain Used Oil Exempt from the Generator Fee*
6. *Relief from Penalties Available*
7. *Informal Settlement Conference Available for Fee Disputes*
8. *Please Let Us Know If You Change Your Address*  
*Contact Information*

## 1. BOARD SCHEDULES ANNUAL TAXPAYERS' BILL OF RIGHTS HEARINGS

Each year, the Members of the Board of Equalization (Board) hold public hearings to give taxpayers, tax professionals, and other interested parties the opportunity to comment on the tax and fee programs administered by the Board. If you would like to suggest ways to improve our services, or if you want us to take a closer look at a tax or fee issue, you are encouraged to present your ideas at the hearing.

You do not need to be scheduled in advance to speak at the hearing. However, we can do a better job of addressing your concern that day if you contact us beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit a written version in advance and then summarize it in your oral presentation.

## Business Tax Hearings

### Culver City

Wednesday, October 27, 1:30 P.M.  
Board of Equalization District Office  
5901 Green Valley Circle, Suite 207

### Sacramento

Wednesday, November 17, 1:30 P.M.  
Board of Equalization Headquarters  
450 N Street, 1<sup>st</sup> Floor Board Room

## Property Tax Hearings

### Culver City

Wednesday, October 27, 1:30 P.M.  
Board of Equalization District Office  
5901 Green Valley Circle, Suite 207

### Sacramento

Wednesday, December 8, 1:30 P.M.  
Board of Equalization Headquarters  
450 N Street, 1<sup>st</sup> Floor Board Room

To notify us of a topic you wish to discuss or to send written material in advance, please contact the

Taxpayers' Rights Advocate  
MIC:70

State Board of Equalization  
P.O. Box 942879  
Sacramento, CA 94279-0070

Toll Free Number: 1-888-324-2798  
Fax: 916-323-3319

## 2. PROPOSED REGULATION CLARIFIES GENERATOR FEE ISSUES

The Board has proposed a new regulation to interpret and explain the Hazardous Substances Tax Law as it applies to hazardous waste generators and the generator fee. Regulation 3000 expands on the definition of "generator" in the law and explains how to determine the period in which waste



was generated. The proposed regulation also clarifies which entities and types of hazardous waste are exempt from the fee.

For information on the current status of the proposed regulation, please call 916-322-9534 or visit our Web site: [www.boe.ca.gov](http://www.boe.ca.gov) (look under "Proposed Regulations" for information on pending, new, and newly revised regulations).

### **3. INTEREST RATES DECREASE FOR JULY THROUGH DECEMBER 1999**

Every six months the Board of Equalization reviews the interest rate it charges on underpayments and amounts past due, as well as the amount it pays on refunds. Both rates dropped by one percent on July 1, 1999.

From July 1 through December 31, 1999, the annual interest rate charged on underpayments and amounts past due will be reduced from 11 percent to 10 percent. The interest rate paid on refunds of overpayments will be reduced from 5 percent to 4 percent for the same period.

### **4. LAW GUIDES AVAILABLE ON CD-ROM**

The Board's *Business Taxes Law Guide* and *Property Taxes Law Guide* are valuable research tools for anyone who needs to determine how a tax or fee applies to a transaction or activity. The law guides contain laws, rules, regulations, opinions, annotations, and other information for the tax programs we administer.

While the guides have long been available in print, you may now purchase them in CD-ROM format for \$40 plus applicable California sales tax. On paper, the guides fill seven large binders. As digital files, they fit onto one CD-ROM and offer the convenience of text searches and print, copy, and paste features.

Board form BOE-663-B, *Purchase Order for Law Guides and Manuals*, provides information on billing options for the guides and PC system requirements. You can obtain a copy by calling our Information Center at 1-800-400-7115 or by downloading it from our Web site: [www.boe.ca.gov](http://www.boe.ca.gov).

*Please note:* Both law guides should be available on our Web site later this summer.

### **5. CERTAIN USED OIL EXEMPT FROM THE GENERATOR FEE**

Used oil that is removed from a motor vehicle and then recycled may be exempt from the generator fee. To qualify for the exemption, the oil must be recycled by an oil recycler who holds a permit from the Department of Toxic Substances Control.

The exemption is not limited to oil removed from autos, motorcycles, trucks, and similar vehicles. It also applies to oil removed from locomotives, boats, and self-propelled, off-road equipment (used on or off road).

If you wish to claim a generator fee exemption for qualifying used motor vehicle oil, please provide a written description of the used oil on your hazardous waste manifest. Be sure to retain any documents that support the exemption. We may ask to see them to verify that your claim is valid.

### **6. RELIEF FROM PENALTIES AVAILABLE**

If you do not file a return, file your return late, or pay amounts due after the filing deadline, the law generally requires you to pay a penalty to the Board. However, if you have been unable to file or pay due to circumstances beyond your control, we may be able to waive penalties that would otherwise be due. To request relief from a



penalty, you must file a statement with us, signed "under penalty of perjury," that states the reasons you could not file or pay on time.

We will review your request and contact you if we need more information. If we find that your late filing or payment occurred for a good reason and despite your good-faith effort to comply with the law, we may grant your request and waive the penalty. However, if we determine that you intentionally neglected your legal obligations, the penalty will not be waived. Cash flow problems and other shortages of funds are generally not considered good reasons for granting penalty relief.

Please note that interest applies to any payment you make after the due date, even when penalties are waived. And if you know in advance that you may not be able to file on time, please call us regarding the possibility of obtaining a filing extension.

For more information, please call the Environmental Fees Division at 916-323-9555.

## **7. INFORMAL SETTLEMENT CONFERENCE AVAILABLE FOR FEE DISPUTES**

If you disagree with a hazardous waste fee assessment or have a dispute regarding a claim for refund, you may request an informal settlement conference with the Department of Toxic Substances Control (DTSC). This voluntary avenue for dispute resolution was established by Senate Bill 922 (Stats. 1993, ch.1145), which went into effect on January 1, 1994.

To request an informal settlement conference, please submit a written request to the chief of the DTSC Office of Legal Counsel. Your letter must explain why you wish to have a conference. If you would like to expedite the processing of your request, please include a copy of the

disputed bill or claim for refund and any related correspondence from the Board.

If the DTSC denies your request they will notify you by letter. If your request is granted, the DTSC will schedule a conference with you. Conferences are usually held in Sacramento or by telephone.

The conferences are often very informal. However, you may have your attorney or another representative attend with you or on your behalf. If your representative is not an attorney or company official, he or she can sign documents for you only if you provide the DTSC with a signed and dated power-of-attorney letter or form.

Requesting an informal settlement conference with the DTSC does not affect your right to pursue an appeal or claim for refund through the Board of Equalization. You remain responsible for meeting all appeal deadlines.

Send your settlement conference request letter to:

DTSC  
Attention: Office of Legal Counsel  
P.O. Box 806  
Sacramento, CA 95812-0806

## **8. PLEASE LET US KNOW IF YOU CHANGE YOUR ADDRESS**

We want to ensure that 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:

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

*Please note:* Be sure to include your account number on all correspondence.



## CONTACT INFORMATION

### **Environmental Fees Division**

If you have questions or comments about the Hazardous Substances Tax Law or about your fee account, please call us:

916-323-9555

Or write:

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

**Internet.** Visit our site on the World Wide Web to obtain forms, publications, past newsletters, news releases, proposed legislation, and links to other government sites:

<http://www.boe.ca.gov>

### **Board of Equalization Information Center**

Call at any time to use our automated faxback service or to order a form, regulation, or publication. To speak to a representative, call between 8:00 A.M. and 5:00 P.M., Monday through Friday, excluding State holidays:

1-800-400-7115

*Telephone devices for the deaf*

1-800-735-2929 (from TDD phone)

1-800-735-2922 (from voice phone)

### **Taxpayers' Rights Advocate**

Call the Board of Equalization's Taxpayers' Rights Advocate's office if you need help with a problem that you have been unable to resolve at other levels:

1-888-324-2798 (toll-free)

### **Tax Evasion Hotline**

Call to report suspected tax evasion:

1-888-334-3300 (toll-free)

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

**Telephone:** 1-800-61TOXIC  
(1-800-618-6942)

**Internet.** The DTSC Web site includes copies of publications, links to the Health and Safety Code, newsletters, contact information, current and proposed legislation, and current hazardous waste fees:

[www.dtsc.ca.gov](http://www.dtsc.ca.gov)

### **California Law and Legislation**

**Internet.** For complete text of all California law codes, legislative bills, or legislative publications, you can visit:

[www.leginfo.ca.gov](http://www.leginfo.ca.gov)

**Mail orders.** You can obtain printed copies of legislation from the

Legislative Bill Room  
State Capitol, Room B-32  
Sacramento, CA 95814

### **US Environmental Protection Agency (EPA)**

**Telephone:** 415-495-8895

**Internet:** [www.epa.gov](http://www.epa.gov)