

ENVIRONMENTAL FEES NEWSLETTER

STATE BOARD
OF EQUALIZATION

Semiannual Issue
January 2000

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1. Electronic Funds Transfer (EFT) Payment Option in the Works

Before long, you may be able to take advantage of current banking technology to pay fees to the Board of Equalization (Board). We are currently developing a *voluntary* electronic funds transfer (EFT) payment option for environmental fee, fuel tax, and excise tax programs.

The EFT payment option will enable you to use your telephone or computer to transfer funds from your account, rather than paying your fees by check, cash, or money order. If you voluntarily register to pay fees by EFT, you will be required to use that payment method for at least one year.

Businesses who choose to pay fees by EFT must continue to file fee returns.

For more information

The EFT program will begin sometime later this year. Please visit our Internet site (www.boe.ca.gov) for implementation information, registration dates, and instructions.

2. New Legislation Takes Effect

The following legislation went into effect on January 1, 2000. You may order copies of these bills from the Legislative Bill Room or download them from the Internet (see margin note next page).

AB 241 (Stats. 1999, ch. 401). Hazardous waste codes

Deletes an obsolete deadline for the Department of Toxic Substances Control (DTSC) to move to a new hazardous waste code system and makes other technical modifications to the statute governing DTSC's adoption of a new hazardous waste code system.

AB 1332 (Stats. 1999, ch. 629). Hazardous waste training, education, and enforcement program

Requires the DTSC to develop and implement a comprehensive training, education, and enforcement program for hazardous waste generators, transporters, and facility operators; DTSC waste inspectors; and certified unified program agencies. The program is intended to increase awareness of the requirements governing hazardous waste determinations and to enhance enforcement of those requirements.

SB 606 (Stats. 1999, ch. 745). Waste manifest procedures and recycling

Expands existing law related to modified manifest procedures and broadens eligible waste types. Adds antifreeze, oil and water separation sludge, and parts-cleaning solvent to the list of waste that can be hauled under a modified manifest procedure, provided certain conditions are met. Requires the DTSC to prepare and



adopt, by regulation, a list of hazardous wastes that are feasible to recycle. Requires waste generators to recycle wastes on the list unless they can demonstrate that recycling is not feasible, and provides for sanctions, including increased disposal fees, for generators who do not comply.

3. Generator Waste Volume Records Compared Annually

Each year the Board uses information provided by the Department of Toxic Substances Control (DTSC) in analyzing the recorded volume of hazardous waste generated in California. We compare the waste tonnage listed on your *Hazardous Waste Generator Fee Return* to the volume reported on hazardous waste manifests filed with the DTSC.

If there are discrepancies, we will send you a letter requesting additional information and documentation that may explain the differences between the manifest volumes and the category amounts reported on your return. If you do not respond, we will assume that the manifest volumes are correct and bill you for any additional generator fees due.

Please note that we work primarily from the DTSC-maintained "Haznet" database, although we do, when necessary, review actual hazardous waste manifests. Since the Haznet data is taken directly from the information listed on the manifests, please be sure that your manifests include correct and complete information regarding the weight and description of transported waste. You should retain all weight tickets for hazardous waste shipments.

For copies of manifests, please write:

Department of Toxic Substances Control
Generator Information Services Section
P.O. Box 806
Sacramento, CA 95812-0806

For copies of legislative bills . . .

. . . please write:

Department
of General
Services,
Legislative Bill
Room
State Capitol,
Room B-32
Sacramento,
CA 95814

. . . or check the
Internet:

www.leginfo.ca.gov

*Be sure to download
the final, chaptered
version of the bill.*

4. Y2K Information On Line

Prior to the first of the year, the Board of Equalization took all steps necessary to ensure that our computer systems would smoothly weather the Y2K transition. To view our assessment report or see Y2K information for any other State agency, check the State Year 2000 Internet site: www.year2000.ca.gov. Information on the Board's Y2K effort is also posted on our Internet site: www.boe.ca.gov.

5. AB 703 Establishes Ballast Water Fee and Management Program

Aquatic nuisance species introduced into California bays and rivers often arrive in the ballast water of ships involved in international trade. The Ballast Water Management Act of 1999 — Assembly Bill 703 (Stats. 1999, ch. 849) — establishes a state ballast water management, control, research, and evaluation program intended to prevent the further introduction and spread of exotic nuisance species.

The new program will evaluate alternatives for treating and managing ballast water to eliminate exotic species introduction; identify environmentally sensitive areas that should be avoided for ballast water uptake or discharge; determine alternative discharge zones; and evaluate the effectiveness of measures taken to reduce or eliminate exotic species discharge from ships.

New fee will fund program

To fund the new program, AB 703 establishes a fee that will apply to all ships that enter a California port with ballast water loaded outside a defined coastal zone (the "exclusive economic zone" or "EEZ"). The fee will not exceed \$1,000 per voyage.

For more information, please contact the Environmental Fees Division (see page 4).



6. Hazardous Substances Fee Rates — January 1, 2000

The Health and Safety Code provides for annual adjustment of the rates for the disposal fee, facility fee, generator fee, tiered permit fee, environmental fee, and occupational lead poisoning prevention fee. The adjustments are based on changes in the cost of living as measured by the California Consumer Price Index. The following tables show the adjusted hazardous substances fee rates for calendar year 2000 and the 1999 rates for the occupational lead poisoning prevention fee.

DISPOSAL FEE Rate Per Ton		FACILITY FEE Base rate \$21,174		
CATEGORY	2000 FEE RATE	CATEGORY	2000 FEE	
Non-RCRA hazardous waste	\$ 11.02	Disposal	\$ 211,740	
– generated in a cleanup action	1.05	Large Onsite Treatment	63,522	
RCRA hazardous waste	33.56	Large Offsite Treatment	47,642	
RCRA treated waste		Small Treatment	42,348	
– non-RCRA at time of disposal	13.11	Mini Treatment	10,587	
– nonhazardous at time of disposal	1.57	Large Storage	42,348	
RCRA waste generated in a cleanup action		Small Storage	21,174	
– RCRA at time of disposal	23.08	Mini Storage	5,294	
– non-RCRA at time of disposal	4.19	Postclosure < 5 years		
– nonhazardous at time of disposal	1.57	Small	5,725*	
Mining waste	11.02	Medium	11,450*	
Extremely hazardous waste	209.75	Large	17,175*	
Restricted hazardous waste	209.75	Postclosure > 5 years		
Solid waste residues resulting from incineration or dechlorination	4.19	Small	3,050*	
		Medium	6,100*	
		Large	10,300*	
		Standardized		
		Series A	11,730	
		Series B	5,497	
		Series C	4,617	
		Series C small quantity	2,308	
		* Postclosure fees due are 50% of those shown if lead agency is not DTSC		
GENERATOR FEE Base rate \$2,945		TIERED PERMIT FEE		
WASTE TONNAGE GENERATED	2000 FEE RATE	PERMIT TYPE	2000 FEE	
5 – 24.9 tons	\$ 147	Permit-by-Rule (Facility and TTU)	\$ 1027	
25 – 49.9 tons	1,178	Conditional Authorization	1027	
50 – 249.9 tons	2,945	Conditional Exemption	38	
250 – 499.9 tons	14,725	Commercial Laundry	38	
500 – 999.9 tons	29,450			
1,000 – 1,999.9 tons	44,175			
2,000 or more tons	58,900			
ENVIRONMENTAL FEE		OCCUPATIONAL LEAD POISONING PREVENTION FEE		
NUMBER OF EMPLOYEES	2000 FEE	NUMBER OF EMPLOYEES	1999 FEE CATEGORY A	1999 FEE CATEGORY B
1 – 49	\$ 0	10 – 99	\$ 212	\$ 304
50 – 74	209	100 – 499	425	849
75 – 99	367	500 or more	1,061	2,429
100 – 249	734			
250 – 499	1,573			
500 – 999	2,936			
1,000 or more	9,963			

Remember:

Be sure to put your name and account number on your check so we can credit your payment to the proper account.



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 Web site for forms, publications, newsletters, proposed legislation, and links to other government sites. The full *Business Taxes Law Guide*, including the Hazardous Substances Tax Law, is now found on the site:

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

*TDD (telephone device for the deaf)
assistance for the hearing impaired*

1-800-735-2929 (from TDD phone)
1-800-735-2922 (from voice phone)

New and Revised Reference Material

These items are now available from our Information Center and Web site:

Publication 90, *Environmental Fee* (8-99)
Regulation 3000, *Generator of Hazardous Waste* (10-99)

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

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

Mail orders. See page 2.

US Environmental Protection Agency (EPA)

Telephone: 415-495-8895

Internet: www.epa.gov

State Government Y2K Information

www.year2000.ca.gov