

Environmental Fees

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1 New Legislation

Every fall, we review the newly enacted legislation and summarize for you the most significant changes in environmental fee law. The following bills will take effect on January 1, 2003.

Assembly Bill 1458 (Stats. 2002 ch. 152)

This bill provides the Board with the administrative authority to accept offers in compromise for a tax or fee debt under the Sales and Use, Use Fuel, and Underground Storage Tank Maintenance Fee laws. (Revenue and Taxation Code §§7093.6, 9278, and 50156.18)

This bill also allows the Board to grant relief from interest under the Fee Collection Procedures Law if the

Board finds a person's failure to make a timely return or payment was because of a disaster. (Revenue and Taxation Code §55046.5)

Assembly Bill 1936 (Stats. 2002 ch. 459)

This bill authorizes the Board to accept Special Taxes program returns by electronic media and prescribes the method of authenticating a return.

Assembly Bill 2166 (Stats. 2002 ch. 992)

This bill requires a hazardous waste transporter who transports used oil to provide a written acknowledgment to each generator regarding the disposition of the used oil.



Occupational Lead Poisoning Prevention Fee Filing Requirements

2

A waiver of the Occupational Lead Poisoning Prevention Fee can be requested by checking the fee waiver box on the front of the return. You will automatically receive from the Department of Health Services (DHS) a fee waiver packet within 60 days after the date you file the return. You must respond to the DHS whether you want to pursue a fee waiver or not. If you have any questions regarding fee waivers, please contact the DHS, Occupational Lead Poisoning Prevention Program office at 1515 Clay Street, Suite 1901, Oakland, CA 94612 or call DHS at 510-622-4332.

Also, please remember when completing your return, file for only *one* category, A or B. The appropriate category for your business is shown on the front of the return with your SIC code.

Attention generators of hazardous waste:

If you made a generator fee prepayment in August 2002, please remember to take a credit on your annual generator fee return!

3

Publication 54 Explains Tax Collection Procedures

Tax professionals and fee payers alike can benefit from reading publication 54, Tax Collection Procedures. The pamphlet includes information on what collection steps—such as the filing of liens, or service of levies—may be taken if a tax billing is not paid on time. It also discusses payment options, such as installment payment agreements, which are available to eligible taxpayers. Because of these options, taxpayers are strongly encouraged to contact the Board if they are unable to pay a tax or fee on time. By finding a way to pay a liability, taxpayers can avoid some of the stronger collection actions that can be taken.

To have a copy of publication 54 mailed to you, call the Information Center at 800-400-7115 or download a copy from the Internet at www.boe.ca.gov.

Contact Information Board of Equalization

Environmental Fees Division

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

Internet: www.boe.ca.gov

Information Center

Call anytime to use our automated fax-back service or to order a form, regulation, or publication. Center staff can help you weekdays from 8:00-5:00 (except state holidays):
800-400-7115

TDD assistance for the hearing impaired

800-735-2929 (from TDD phone)
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:
888-324-2798 (toll-free)

Tax Evasion Hotline:

888-334-3300 (toll-free)

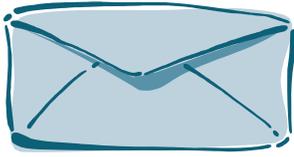
Department of Toxic Substances Control (DTSC)

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

Internet: www.dtsc.ca.gov

U.S. Environmental Protection Agency (EPA)

Telephone: 415-495-8895



4 Relief from Penalty—Declaration of Timely Mailing and Extensions for Filing Returns

When you request relief from penalty, file a declaration of timely mailing, or request an extension, please remember that all requests must be signed by the taxpayer who certifies or declares under penalty of perjury under the laws of the State of California that the request or declaration is true and correct. To be considered for any of the above, you must provide a written request that details your failure to file a timely return or payment was because of reasonable cause and circumstances beyond your control. Bear in mind that even if you are relieved of penalty, you must still pay the interest due on late return payments and prepayments.

5 Reminder—Ballast Water Management Fee Rate Reduction

The State Lands Commission originally set the Ballast Water Management fee at \$600 per qualifying voyage as of January 1, 2000. For the period of April 30, 2000, through June 30, 2002, the fee was reduced to \$400 per qualifying voyage. Effective July 1, 2002, the fee has been reduced further to \$200 per qualifying voyage. For more information regarding the Ballast Water Management Fee Program, please contact the Environmental Fees Division at 916-323-9555.

6 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 have to do—and will be much appreciated, we’re sure! Board policy prevents our employees from accepting gifts of any type.

7 Courtesy at Work

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 various tax laws or pressed for time when you’re 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 made to a Board 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.

8 Please remember to . . .

- Tell us when you change your business or mailing address.
- Let us know if you add or drop partners or incorporate or change ownership of your business.
- Notify us if you sell your business.
- Write your account number on your tax or fee payments and on all your correspondence.
- Call us for a replacement return if you don’t receive your return at least ten days before the due date.

9 New Fee Rate Chart Now Available

For your ready reference, a chart of the annual fee rates for generator, disposal, facility, environmental, tiered permit, and occupational lead poisoning prevention fees is now available. This chart lists fee rates for the various programs from the 1994 reporting period through 2003 (through 2002 for Occupational Lead Poisoning Prevention Fee). Call us to request a copy of form BOE-835 or visit our website, www.boe.ca.gov, and click on the Forms and Publications (Special Taxes) link to download a copy.

10 New Hazardous Substances Fee Rates

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 adjusted hazardous substances fee rates for calendar year 2003 and the 2002 rate for the occupational lead poisoning prevention fee.

2003 DISPOSAL FEE (Base rate \$101.20)

CATEGORY	FEE RATE (PER TON)
NonRCRA Hazardous Waste	\$ 16.51
—generated in a cleanup action	5.72
RCRA Waste	40.88
—treated to be nonRCRA or nonhazardous	16.51
—generated in a cleanup action and treated to be nonRCRA or nonhazardous	5.72
Other Waste	
Mining waste	13.16
Extremely hazardous waste	202.40
Restricted hazardous waste	202.40
Solid waste residues resulting from incineration or dechlorination	5.06

2003 GENERATOR FEE (Base Rate \$3,262.00)

WASTE GENERATED	FEE RATE (PER TON)
5 – 24.9 tons	\$ 163.00
25 – 49.9 tons	1,305.00
50 – 249.9 tons	3,262.00
250 – 499.9 tons	16,310.00
500 – 999.9 tons	32,620.00
1,000 – 1,999.9 tons	48,930.00
2,000 or more tons	65,240.00

2003 ENVIRONMENTAL FEE

NUMBER OF EMPLOYEES	FEE
1 – 49	\$ 0
50 – 74	231.00
75 – 99	407.00
100 – 249	813.00
250 – 499	1,742.00
500 – 999	3,252.00
1,000 or more	11,037.00

2003 FACILITY FEE (Base Rate \$23,458.00)

CATEGORY	RATE (PER FACILITY)
Disposal	\$ 234,580.00
Large Onsite Treatment	70,374.00
Large Offsite Treatment	70,374.00
Small Treatment	46,916.00
Mini Treatment	11,729.00
Large Storage	46,916.00
Small Storage	23,458.00
Mini Storage	5,865.00
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

* Postclosure fees due are 50% of those shown if lead agency is not DTSC.

2003 TIERED PERMIT FEES

PERMIT TYPE	FEE
Permit-by-Rule (Facility and TTU)	\$ 1,138.00
Conditional Authorization	1,138.00
Conditional Exemption	38.00
Commercial Laundry	38.00

2002 OCCUPATIONAL LEAD POISONING PREVENTION FEE

NUMBER OF EMPLOYEES	CATEGORY A	CATEGORY B
10 – 99	\$ 235.00	\$ 337.00
100 – 499	471.00	941.00
500 or more	1,175.00	2,691.00