

## ENVIRONMENTAL FEES DIVISION FEE CHART

The Environmental Fees Division administers and collects fees for 12 fee programs under the Revenue and Taxation Code (R&TC) and other California codes. These fee programs are summarized below along with appropriate California code references. A fee chart is included for each program as Exhibits 1 through 12, according to the program number shown below.

• **The following six fee programs are administered in cooperation with the Department of Toxic Substances Control (DTSC) under the Hazardous Substances Tax Law in the R&TC (commencing with section 43001) and the Health and Safety Code (H&SC):**

1. **Hazardous Waste Facility Fee** (commenced 7-1-86) – Hazardous Waste Control Account.  
The Facility Fee applies to an owner or operator of a site that is permitted by DTSC to treat, store, or dispose of hazardous waste. Also included in this program are Standardized Permit and Postclosure Permit fees. The fees vary according to the permitted level. (H&SC sections 25205.2 – 25205.4, and 25205.7.)
2. **Hazardous Waste Disposal Fee** (commenced 7-1-85) – Hazardous Waste Control Account.  
The Disposal Fee applies to the disposal of hazardous waste to land in California. The Disposal Fee is paid directly to the disposal facility where the waste is submitted for disposal and the disposal facility submits the fees collected to the BOE. The fee varies depending on the type and weight of the waste. Only disposal facilities/operators are required to file returns with the BOE. (H&SC section 25174.1 et seq.)
3. **Hazardous Waste Generator Fee** (commenced 7-1-86) – Hazardous Waste Control Account.  
The Generator Fee applies to every person who generates five or more tons of hazardous waste at a site in California within a calendar year. This includes recycled waste, treated wood waste, and waste sent outside California for disposal. The fee is determined by the total tonnage of waste generated per site. If the Facility Fee has been paid for a site, the Generator Fee does not apply. (H&SC section 25205.5.)
4. **Hazardous Waste Activity Fee** (commenced 7-1-89) – Hazardous Waste Control Account.  
Activity Fees are based upon specific activities performed by DTSC. The fees are assessed upon notice to the BOE from DTSC that a fee is due and are the result of an action requested by the fee payer, such as a new permit, permit modification, variance or site mitigation assessment fee. (H&SC section 25205.7.)
5. **The Transportable Treatment Unit** (commenced 1-1-93) – Hazardous Waste Control Account.  
The Transportable Treatment Unit Fee applies to owners or operators of sites where hazardous waste is treated or stored but, due to the volume of waste treated or stored, do not warrant a full facility permit. The fee is assessed as a flat rate fee per unit and by permit modification, pursuant to information provided by the DTSC. (H&SC sections 25205.13 and 25205.14.)
6. **Environmental Fee** (commenced 7-1-89) – Toxic Substances Control Account.  
The Environmental Fee is a fee on businesses/organizations in industry groups that use, generate, or store hazardous materials or that conduct activities related to those materials. The fee applies to corporations, general partnerships, limited partnerships, limited liability partnerships, limited liability companies, and sole proprietorships that have 50 or more employees who are each employed more than 500 hours in California during the prior calendar year. The fee is graduated based on the number of employees. The DTSC has determined that all of the above businesses/organizations are subject to the fee unless specifically exempt. (H&SC section 25205.6.)

• **The following program is administered in cooperation with the California Department of Public Health under the H&SC and the Hazardous Substances Tax Law in the R&TC (commencing with section 43056):**

7. **Occupational Lead Poisoning Prevention Fee** (commenced 1-1-91) – Occupational Lead Poisoning Account.  
The Occupational Lead Poisoning Prevention Fee applies to employers in industries where there is evidence of a potential for lead poisoning. The fee is graduated and is based on the employer's Standard Industrial Classification (SIC) code and the number of employees who are each employed in California for 160 hours or more in a calendar year. (H&SC section 105190.)

• **The following program is administered in cooperation with the California State Lands Commission under the Public Resources Code (PRC):**

8. **Marine Invasive Species Fee** (aka Ballast Water Management Fee, commenced 1-1-00) – Marine Invasive Species Control Fund.  
The Marine Invasive Species Fee, which provides funding to combat the introduction and spread of non-indigenous aquatic species into California waters, applies to marine vessels with ballast tanks that arrive at California ports from a port or place outside of California waters. The fee is set by State Lands Commission regulation and may not exceed an amount per voyage that is equal to \$1,000, plus adjustments for inflation every two years. The fee is currently \$850 per qualifying voyage. (R&TC section 44000 et seq.; PRC section 71200 et seq.)

• **The following three programs are administered in cooperation with the Department of Resources Recycling and Recovery (DRRR) under the PRC and the H&SC:**

9. **Covered Electronic Waste Recycling Fee** (commenced 1-1-05) – Electronic Waste Recovery and Recycling Account.  
The Electronic Waste Recycling Fee (“eWaste” fee) is assessed on the retail purchase or lease of “covered electronic devices” or CEDs, which are video display products that the DTSC has determined to be hazardous when discarded. These products include televisions, computer monitors, portable DVD players, and cathode ray tubes with a screen size greater than four inches, measured diagonally. The fee is variable, depending on screen size. The BOE collects the fee, which provides funding for the collection and recycling of these video products, in cooperation with the DRRR. (PRC section 42464; H&SC section 25214.9 et seq.)
10. **Integrated Waste Management Fee** (commenced 1-1-90) – Integrated Waste Management Account.  
The Integrated Waste Management Fee applies to operators of waste disposal facilities who are required to have a disposal facility permit from the DRRR. The fee is based on all solid waste (including wood waste) disposed of at solid waste landfills in this state. The BOE collects the fee, which provides funding for the reduction and recycling of solid waste in California, from the facility operators and administers the program in cooperation with the DRRR. (PRC section 42885 et seq.)
11. **California Tire Fee** (commenced 7-1-90) – California Tire Recycling Management Fund.  
The California Tire Fee is assessed on the retail purchase of new tires sold separately for use with motor vehicles, construction equipment, farm equipment, and motorized equipment. The fee also applies to new tires (including the spare) sold with the retail purchase of motor vehicles, construction, and farm equipment. The BOE collects the fee and administers the program in cooperation with the DRRR and the California Air Resources Board. (PRC section 42885 et seq.)

• **The following program is administered in cooperation with the State Water Resources Control Board (SWRCB) under the Water Code (WC):**

12. **Water Rights Fee** (commenced 7-1-03) – Water Rights Fund.  
The Water Rights Fee applies to owners of water rights and is collected annually. The fee is based upon a schedule of fees adopted by the SWRCB. The BOE collects the fee and administers the program in cooperation with the SWRCB. (WC section 1525 et seq.)

**EXHIBITS**

**1. Hazardous Waste Facility Fees**

FACILITY FEE (HF, HFF) H&SC 25205.2 – 25205.4, 25205.7										
CATEGORIES	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Disposal	\$219,560	\$231,170	\$234,580	\$239,630	\$247,080	\$254,020	\$266,130	\$274,340	\$288,120	\$283,920
Large Onsite Treatment	65,868	69,351	70,374	71,889	74,124	76,206	79,839	82,302	86,436	85,176
Large Offsite Treatment	65,868	69,351	70,374	71,889	74,124	76,206	79,839	82,302	86,436	85,176
Small Treatment	43,912	46,234	46,916	47,926	49,416	50,804	53,226	54,868	57,624	56,784
Mini Treatment	10,978	11,559	11,729	11,982	12,354	12,701	13,307	13,717	14,406	14,196
Large Storage	43,912	46,234	46,916	47,926	49,416	50,804	53,226	54,868	57,624	56,784
Small Storage	21,956	23,117	23,458	23,963	24,708	25,402	26,613	27,434	28,812	28,392
Mini Storage	5,489	5,779	5,865	5,991	6,177	6,351	6,653	6,859	7,203	7,098

**DUE DATE:** Last day of February following the calendar year. Two prepayments are required - due last day of February and last day of August during the calendar year.

STANDARDIZED PERMIT (HF, HFF) H&SC 25205.4	
CATEGORIES	1998-2010
Series A	\$11,730
Series B	5,497
Series C	4,617
Series C - Small Quantity	2,308

**DUE DATE:** Last day of February following the calendar year.

POSTCLOSURE PERMIT (HF, HFF) H&SC 25205.4	
CATEGORIES	1998-2010
Large - less than 5 years	\$17,175
Large - 5 years or more	10,300
Medium - less than 5 years	11,450
Medium - 5 years or more	6,100
Small - less than 5 years	5,725
Small - 5 years or more	3,050

**DUE DATE:** Last day of February following the calendar year.

**EXHIBITS (continued)**

**2. Hazardous Waste Disposal Fees**

<b>HAZARDOUS WASTE (FACILITY) DISPOSAL FEE (HA) H&amp;SC 25174.6</b>			
<b>LINE</b>	<b>CATEGORIES</b>	<b>1999</b>	<b>2000</b>
1.	Exempt Waste	\$0.00	\$0.00
2a.	Non-RCRA (asbestos)	10.74	11.02
2b.	Non-RCRA Cleanup	1.02	1.05
3a.	RCRA Cleanup	22.50	23.08
3b.	RCRA Cleanup to Non-RCRA	4.09	4.19
3c.	RCRA Cleanup to Nonhazardous	1.53	1.57
4a.	RCRA	32.72	33.56
4b.	RCRA to Non-RCRA	12.78	13.11
4c.	RCRA to Nonhazardous	1.53	1.57
5.	Mining Waste	10.74	11.02
6.	Extremely/Restricted Hazardous Waste	204.50	209.75
7.	Incineration/Dechlorination Residue	4.09	4.19

**DUE DATE:** Last day of third month following end of monthly reporting period.

<b>HAZARDOUS WASTE (FACILITY) DISPOSAL FEE (HD) H&amp;SC 25174.6</b>											
<b>LINE</b>		<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
1.	Exempt Waste	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2a.	Non-RCRA (asbestos)	15.45	16.27	16.51	16.86	17.38	17.87	18.73	19.30	20.27	19.98
2b.	Non-RCRA Cleanup	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72
3a.	RCRA Waste Not Elsewhere Classified	38.27	40.29	40.88	41.77	43.07	44.27	46.38	47.81	50.21	49.48
3b.	RCRA Treated to be Non-RCRA or Nonhazardous	15.45	16.27	16.51	16.86	17.38	17.87	18.73	19.30	20.27	19.98
3c.	RCRA Cleanup to Non-RCRA or Nonhazardous	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72	5.72
4.	Mining Waste	12.31	12.96	13.16	13.44	13.86	14.25	14.93	15.39	16.16	15.92
5.	Extremely/Restricted Hazardous Waste	189.44	199.46	202.40	206.76	213.18	219.16	229.62	236.70	248.58	244.96
6.	Incineration/Dechlorination Residue	4.74	4.99	5.06	5.17	5.33	5.48	5.74	5.92	6.21	6.12

**DUE DATE:** Last day of third month following end of monthly reporting period.

**3. Hazardous Waste Generator Fees**

<b>GENERATOR FEE (Waste Reporting Surcharge) (HG, HGF) H&amp;SC 25205.5</b>										
<b>CATEGORIES</b>	<b>2001</b>	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>	<b>2007</b>	<b>2008</b>	<b>2009</b>	<b>2010</b>
Less than 5 tons	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
5 to 24.9	153	161	163	167	172	177	185	191	200	197
25 to 49.9	1,222	1,286	1,305	1,333	1,374	1,413	1,480	1,526	1,603	1,580
50 to 249.9	3,054	3,215	3,262	3,332	3,436	3,533	3,701	3,815	4,007	3,949
250 to 499.9	15,270	16,075	16,310	16,660	17,180	17,665	18,505	19,075	20,035	19,745
500 to 999.9	30,540	32,150	32,620	33,320	34,360	35,330	37,010	38,150	40,070	39,490
1000 to 1999.9	45,810	48,225	48,930	49,980	51,540	52,995	55,515	57,225	60,105	59,235
2000 tons or more	61,080	64,300	65,240	66,640	68,720	70,660	74,020	76,300	80,140	78,980

**DUE DATE:** Last day of February following the calendar year. One prepayment may be required, as determined by BOE - due last day of August during the calendar year.

**EXHIBITS (continued)**

**4. Hazardous Waste Activity Fee**

FACILITY APPLICATION FEE (HA, HAF) H&SC 25205.7										
CATEGORIES	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Large Disposal	\$423,996	\$446,413	\$452,993	\$462,741	\$477,118	\$490,520	\$513,913	\$529,762	\$556,372	\$548,260
Medium Disposal	246,867	259,919	263,750	269,426	277,797	285,600	299,220	308,448	323,941	319,218
Small Disposal	115,762	121,882	123,679	126,341	130,266	133,925	140,312	144,639	151,904	149,689
Large Storage/Treatment	83,684	88,108	89,407	91,331	94,169	96,814	101,431	104,559	109,811	108,210
Medium Storage/Treatment	43,237	45,523	46,194	47,188	48,654	50,021	52,407	54,023	56,737	55,910
Small Storage/Treatment	23,711	24,965	25,333	25,878	26,682	27,431	28,739	29,625	31,113	30,659
Large Transportable Treatment	83,684	88,108	89,407	91,331	94,169	96,814	101,431	104,559	109,811	108,210
Medium Transportable Treatment	41,841	44,053	44,702	45,664	47,083	48,406	50,714	52,278	54,904	54,103
Small Transportable Treatment	18,133	19,092	19,373	19,790	20,405	20,978	21,978	22,656	23,794	23,447
Manage Extremely Hazardous Waste	—	—	—	—	—	—	—	—	—	—
Incinerators where permits were required before 7/1/89										
Large Incinerator	253,840	267,261	271,200	277,036	285,644	293,668	307,673	317,162	333,093	328,237
Medium Incinerator	147,842	155,658	157,952	161,351	166,364	171,037	179,194	184,720	193,998	191,170
Small Incinerator	69,735	73,422	74,504	76,107	78,472	80,676	84,523	87,130	91,507	90,173
Standardized permit										
Series A	35,614	37,497	38,050	38,869	40,077	41,203	43,168	44,499	46,734	46,053
Series B	22,234	23,410	23,755	24,266	25,020	25,723	26,950	27,781	29,176	28,751
Series C	5,925	6,238	6,330	6,466	6,667	6,854	7,181	7,402	7,774	7,661
Series C - Small Quantity	5,925	6,238	6,330	6,466	6,667	6,854	7,181	7,402	7,774	7,661
Postclosure Permit										
Large	41,841	44,053	44,702	45,664	47,083	48,406	50,714	52,278	54,904	54,103
Medium	25,106	26,433	26,823	27,400	28,251	29,045	30,430	31,368	32,944	32,464
Small	11,156	11,746	11,919	12,175	12,553	12,906	13,521	13,938	14,638	14,425
Permit by Regulation/Rule										
Initial/Annual (FTU or TTU)	—	—	—	—	—	—	—	—	—	—
Hazardous Waste/Border										
Zone Property	—	—	—	—	—	—	—	—	—	—
Preliminary Endangerment Assessment	—	—	—	—	—	—	—	—	—	—
Risk Assessment	—	—	—	—	—	—	—	—	—	—
Permit Modification [25205.7(a)(1)] & HFRO 1991/94	—	—	—	—	—	—	—	—	—	—
Variable: % of new app. (or) minimum of Class 1	—	—	—	—	—	—	—	—	—	—
% Varies for Class 2 & 3	—	—	—	—	—	—	—	—	—	—

**DUE DATE:** 30 days after being billed.

**5. Transportable Treatment Unit Fee**

TRANSPORTABLE TREATMENT UNITS (HFU) H&SC 25205.13, 25205.14										
CATEGORIES	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Annual Fee Per Unit	\$1,065	\$1,121	\$1,138	\$1,162	\$1,198	\$1,232	\$1,291	\$1,331	\$1,398	\$1,378
Each Permit Modification (Regulations not Adopted)	—	—	—	—	—	—	—	—	—	—
Conditional Exemption										
Initial Year	38	38	38	38	38	38	38	38	38	38
Each Year After Initial Year	38	38	38	38	38	38	38	38	38	38

**DUE DATE:** Last day of February following the calendar year. One prepayment may be required by BOE - due last day of August during the calendar year.

**EXHIBITS (continued)**

**6. Environmental Fee**

ENVIRONMENTAL FEE (EF) H&SC 25205.6										
NUMBER OF EMPLOYEES	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
1 to 49	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
50 to 74	217	228	231	236	243	250	262	270	284	280
75 to 99	381	401	407	416	429	441	462	476	500	493
100 to 249	761	801	813	830	856	880	922	950	998	983
250 to 499	1,631	1,717	1,742	1,779	1,834	1,886	1,976	2,037	2,139	2,108
500 to 999	3,044	3,205	3,252	3,322	3,425	3,521	3,689	3,803	3,994	3,936
1000 or more	10,331	10,877	11,037	11,275	11,625	11,952	12,522	12,908	13,556	13,358

**DUE DATE:** Last day of February following the calendar year. One prepayment may be required as determined by BOE - due last day of August during the calendar year.

**7. Occupational Lead Fee**

OCCUPATIONAL LEAD POISONING PREVENTION FEE (OL) H&SC 105190																				
NUMBER OF EMPLOYEES	2001		2002		2003		2004		2005		2006		2007		2008		2009		2010	
	CAT A	CAT B																		
Less than 10	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
10 to 99	232	332	235	337	238	342	243	349	251	360	258	370	270	388	278	400	292	420	288	414
100 to 499	464	927	471	941	478	955	488	976	503	1,006	517	1034	542	1,083	559	1,116	587	1,172	578	1,155
500 or more	1,158	2,652	1,175	2,691	1,192	2,731	1,218	2,790	1,256	2,877	1,291	2,958	1,353	3,099	1,395	3,195	1,465	3,355	1,444	3,306

**DUE DATE:** Last day of February following the calendar year.

**8. Marine Invasive Species Fee (aka Ballast Water Management Fee)**

MARINE INVASIVE SPECIES FEE (BF) PRC 71215							
CATEGORY	1/1/00 to 4/29/00	4/30/00 to 6/30/02	7/1/02 to 1/31/04	2/1/04 to 8/31/05	9/1/05 to 7/31/08	8/1/08 to 10/31/09	As of 11/1/09
Each qualifying vessel arrival in a California port from a port or place outside California waters.	\$600	\$400	\$200	\$500	\$400	\$625	\$850

**DUE DATE:** Last day of February following the calendar year.

**9. Covered Electronic Waste Recycling Fee**

ELECTRONIC RECYCLING FEE (ER) H&SC 25214.10, PRC 42464		
CATEGORIES	2005-2008	As of 1/1/09
More than four inches but less than 15 inches	\$6.00	\$8.00
At least 15 inches but less than 35 inches	\$8.00	\$16.00
35 inches or more	\$10.00	\$25.00

**DUE DATE:** Last day of month following end of quarterly or monthly reporting period.

**10. Integrated Waste Management Fee**

INTEGRATED WASTE MANAGEMENT FEE (WD) PRC 48000				
CATEGORIES	1/1/90 to 6/30/90	7/1/90 to 6/30/94	7/1/94 to 6/30/02	As of 7/1/02
Solid Waste	\$0.50/ton	\$0.75/ton	\$1.34/ton	\$1.40/ton
Nonhazardous Wood Waste	\$0.75/ton			

**DUE DATE:** 25th of month following end of quarterly reporting period.

**EXHIBITS (continued)**

**11. California Tire Fee**

<b>CALIFORNIA TIRE FEE (RB) PRC 42885</b>			
<b>CATEGORY</b>	<b>7/1/90 to 12/31/00</b>	<b>1/1/01 to 12/31/04</b>	<b>As of 1/1/05</b>
Each new tire sold separately or with a new or used motor vehicle, construction or motorized equipment, or farm equipment	\$0.25	\$1.00	\$1.75
<b>DUE DATE:</b> 15th of month following end of quarterly or yearly reporting period.			

**12. Water Rights Fee**

<b>WATER RIGHTS FEE (WR) WC 1525</b>	
<b>CATEGORIES</b>	<b>7/1/03 to 6/30/04</b>
Permit & License	Greater of \$100 or \$0.030 per acre foot per Annum
Pending Application	Greater of \$100 or \$0.030 per acre foot per Annum
Petition	\$1,000
Water Lease (for leases under Water Code 1020 et seq. involving water districts)	Greater of \$1,000 or \$10 per acre foot
Projects under review for 401 certification for FERC licensing	\$500 plus \$0.085 per Kilowatt
Projects issued FERC licenses pursuant to 401 certification	\$10 plus \$0.01 per Kilowatt
<b>DUE DATE:</b> Last day of month following end of yearly reporting period.	

<b>WATER RIGHTS FEE (WR) WC 1525</b>	
<b>CATEGORIES</b>	<b>7/1/04 to 6/30/05</b>
Permit & License	\$100 plus \$0.025 per each acre foot greater than 10 acre-feet
Pending Application	\$100 plus \$0.025 per each acre foot greater than 10 acre-feet
Petition	\$1,000
Water Lease (for leases under Water Code 1020 et seq. involving water districts)	\$1,000 plus \$15 per each acre-foot greater than 10 acre-feet based on the amount water proposed to be leased for each year the lease is in effect.
Projects under review for 401 certification for FERC licensing	\$1,000 plus \$0.15 per Kilowatt
Projects issued FERC licenses pursuant to 401 certification	\$100 plus \$0.015 per Kilowatt
<b>DUE DATE:</b> Last day of month following end of yearly reporting period.	

<b>WATER RIGHTS FEE (WR) WC 1525</b>	
<b>CATEGORIES</b>	<b>As of 7/1/05</b>
Permit & License	\$100 plus \$0.030 per each acre foot greater than 10 acre-feet
Pending Application	\$100 plus \$0.030 per each acre foot greater than 10 acre-feet
Petition	\$1,000
Water Lease (for leases under Water Code 1020 et seq. involving water districts)	\$1,000 plus \$15 per each acre-foot greater than 10 acre-feet based on the amount water proposed to be leased for each year the lease is in effect.
Projects under review for 401 certification for FERC licensing	\$1,000 plus \$0.22 per Kilowatt
Projects issued FERC licenses pursuant to 401 certification	\$100 plus \$0.017 per Kilowatt
<b>DUE DATE:</b> Last day of month following end of yearly reporting period.	