

AMENDED IN ASSEMBLY APRIL 6, 1995

CALIFORNIA LEGISLATURE—1995-96 REGULAR SESSION

ASSEMBLY BILL

No. 1906

Introduced by Assembly Member Sher

February 24, 1995

An act to amend Sections 25174.1, 25174.7, 25205.5, and 25205.7 of, to amend and repeal Section 25205.15 of, to amend, repeal, and add Section 25205.16 of, to add Sections 25205.10 and 25205.11 to, to repeal Sections 25174.2, and 25174.6 of, and to repeal and add Section 25205.9 of, the Health and Safety Code, and to amend Sections 43053, 43054, 43101, 43151, 43152.7, 43152.8, 43152.9, 43152.10, and 43160 of, to add Sections 43052, 43152, and 43152.1 to, to add Article 1.1 (commencing with Section 43170) to Chapter 3 of Part 22 of Division 2 of, and to repeal Sections 43055, 43152.5, 43152.6, 43152.11, and 43152.12 of, the Revenue and Taxation Code, relating to *add Section 25205.24 to the Health and Safety Code, relating to hazardous waste.*

LEGISLATIVE COUNSEL'S DIGEST

AB 1906, as amended, Sher. Hazardous waste: fees *consolidated statement.*

(1) Existing law requires each person who disposes of hazardous waste or who annually submits more than 500 pounds of hazardous waste for disposal, including, but not limited to, for land treatment, to pay a fee for disposal of hazardous waste to land to the State Board of Equalization, for deposit in the Hazardous Waste Control Account, and

authorizes the Department of Toxic Substances Control to expend the funds in the Hazardous Waste Control Account, upon appropriation by the Legislature, to administer the hazardous waste control program and the Carpenter-Presley-Tanner Hazardous Substances Account Act and for transfer to the Hazardous Substance Account. ~~A failure to pay the disposal fee is a crime.~~ *Fees are also imposed upon operators of hazardous waste facilities, generators of hazardous waste, corporations that handle hazardous materials, businesses using manifests, and generators, transporters, and facility operators that possess a specified identification number. A violation of the hazardous waste control laws is a crime.*

This bill would require the board to establish and annually submit to each generator of hazardous waste a consolidated statement that sets forth the amount of fees required to be paid by the generator to the board pursuant to those fee requirements. The bill would require the generator to make semiannual payments of consolidated fees in accordance with regulations adopted by the board. The bill would permit the payment of consolidated fees by the electronic transfer of funds in accordance with regulations adopted by the board.

The bill would further require any return or other document that is required to be submitted by a generator to the board in connection with the payment of those fees to instead be submitted together with the semiannual payment of consolidated fees. A failure to make those payments or submit the return would be a crime, thereby imposing a state-mandated local program.

~~This bill would instead require the fee to be paid by each person who disposes of hazardous waste onsite, and each operator of any facility, as specified, thereby imposing a state-mandated local program by creating new crimes.~~

~~(2) Under existing law, the base rate for the fee paid by generators of hazardous waste to the board, for deposit in the Hazardous Waste Control Account, is set at \$3,110.~~

~~This bill would increase that base rate to \$3,500.~~

~~(3) Existing law requires the board to assess a fee for hazardous waste facilities permits and permit modifications. Existing law exempts from the fee for permit modification a~~



~~government agency for hazardous waste which results when the government agency, or its contractor, takes specified removal or remedial actions.~~

~~This bill would delete that exemption for government agencies:~~

~~(4) Existing law imposes a waste reporting surcharge upon generators of hazardous waste for each generator site for each calendar year, and requires the board to deposit the surcharge in the account for expenditure by the department to carry out the Hazardous Waste Source Reduction and Management Review Act of 1989.~~

~~This bill would repeal that surcharge.~~

~~(5) Existing law authorizes the department to impose an annual verification fee upon all hazardous waste generators, transporters, and facility operators. Existing law also provides that any person having fewer than 100 employees is exempt from the manifest fee for the first 4 manifest forms.~~

~~This bill would make the annual verification fee inoperative on July 1, 1996, and would repeal the fee on January 1, 1997. The bill would instead require, as of July 1, 1996, every person who has 50 or more employees, and who possesses a valid identification number, to pay a fee to the board for each calendar year. The bill would specify the method of calculating employees for purposes of that fee and the manifest fee.~~

~~The bill would make other changes and would revise and recast related provisions:~~

~~(6) Existing law, the Hazardous Substances Tax Law, establishes procedures for the collection of the fees imposed upon the management of hazardous waste. A violation of that law is a crime.~~

~~This bill would make clarifying changes with regard to the payment of those fees. The bill would require any feepayer whose annual fee liability exceeds \$2,000 to make a prepayment of those fees to the board of not less than 50% of the total annual fees paid for the preceding calendar year. The bill would require any person subject to certain fees imposed upon hazardous waste management, whose estimated annual liability is \$50,000 or more, to remit amounts due by electronic~~



~~funds transfer, as defined, under procedures prescribed by the board.~~

~~(7) The bill would make a statement of legislative intent that the changes made by the bill would not cause a net increase in the revenues received by the Department of Toxic Substances Control, and that therefore, this bill would not impose a tax increase for purposes of Article XIII A of the California Constitution.~~

~~(8) The bill would impose a state-mandated local program, since a failure to pay the fees imposed by the bill would be a crime pursuant to other provisions of law.~~

~~(9)~~

(2) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that no reimbursement is required by this act for a specified reason.

Vote: majority. Appropriation: no. Fiscal committee: yes. State-mandated local program: yes.

The people of the State of California do enact as follows:

1 ~~SECTION 1.—Section 25174.1 of the Health and Safety~~
2 *SECTION 1. Section 25205.24 is added to the Health*
3 *and Safety Code, to read:*

4 *25205.24. (a) (1) The board shall establish and*
5 *annually submit to each generator of hazardous waste a*
6 *consolidated statement of fees required to be paid by the*
7 *generator to the board pursuant to Sections 25174.1,*
8 *25205.2, 25205.5, 25205.6, 25205.9, 25205.14, 25205.15, and*
9 *25205.16.*

10 *(2) Notwithstanding any other provision of law, the*
11 *generator shall submit the total amount of the annual fees*
12 *specified in the consolidated statement to the board, in*
13 *semiannual payments.*

14 *(b) Notwithstanding any other provision of law, any*
15 *return or other document that is required to be submitted*
16 *by a generator of hazardous waste to the board in*
17 *connection with the payment of any fee specified in*



1 paragraph (1) of subdivision (a) shall instead be
2 submitted together with the semiannual payment of
3 consolidated fees made pursuant to paragraph (2) of
4 subdivision (a).

5 (c) The semiannual payment of consolidated fees may,
6 among other means, be accomplished by the electronic
7 transfer of funds in accordance with regulations adopted
8 by the board.

9 SEC. 2. No reimbursement is required by this act
10 pursuant to Section 6 of Article XIII B of the California
11 Constitution because the only costs which may be
12 incurred by a local agency or school district will be
13 incurred because this act creates a new crime or
14 infraction, changes the definition of a crime or infraction,
15 changes the penalty for a crime or infraction, or
16 eliminates a crime or infraction. Notwithstanding Section
17 17580 of the Government Code, unless otherwise
18 specified in this act, the provisions of this act shall become
19 operative on the same date that the act takes effect
20 pursuant to the California Constitution.

21 Code is amended to read:

22 ~~25174.1. (a) Each person who disposes of hazardous~~
23 ~~waste onsite, and each operator of any facility, including,~~
24 ~~but not limited to, a class II or class III landfill, as defined~~
25 ~~in Section 2532 and 2533 of Title 23 of California Code of~~
26 ~~Regulations, shall pay a fee directly to the State Board of~~
27 ~~Equalization for the disposal of those wastes in this state.~~

28 ~~(b) For purposes of this section, “dispose” and~~
29 ~~“disposal” have the same meaning as defined in Section~~
30 ~~25113, but also includes “land treatment,” as defined in~~
31 ~~subdivision (n) of Section 25205.1.~~

32 ~~(c) The rates for the disposal of hazardous waste are as~~
33 ~~follows:~~

34 ~~(1) (A) The fee for non-RCRA hazardous waste,~~
35 ~~excluding asbestos, generated in a remedial action, a~~
36 ~~removal action, or a corrective action taken pursuant to~~
37 ~~this chapter, Chapter 6.7 (commencing with Section~~
38 ~~25280), Chapter 6.75 (commencing with Section~~
39 ~~25299.10), or Chapter 6.8 (commencing with Section~~
40 ~~25300) is twelve dollars (\$12) per ton, or fraction thereof,~~



1 of hazardous waste disposed. For purposes of this
2 paragraph, “remedial action” has the same meaning as
3 defined in Section 25322 and “removal action” has the
4 same meaning as defined in Section 25323.

5 (B) The fee specified in this paragraph applies to up to
6 the first 5,000 tons of waste per month disposed of at each
7 onsite facility, or received by each offsite facility, from
8 each specific generator site.

9 (2) (A) The fee for disposing of all other non-RCRA
10 hazardous waste not specified in paragraph (1) is
11 twenty eight dollars (\$28) per ton, or fraction thereof, of
12 hazardous waste disposed.

13 (B) The fee specified in this paragraph applies to up to
14 the first 5,000 tons of waste per month disposed of at each
15 onsite facility, or received by each offsite facility, from
16 each specific generator site.

17 (3) (A) The fee for disposing of hazardous waste
18 resulting from the extraction, beneficiation, and
19 processing of ores and minerals, including phosphate rock
20 and the overburden from the mining of uranium ore,
21 which is not otherwise subject to the fee specified in
22 paragraph (4) or (5) is fifteen dollars (\$15) per ton, or
23 fraction thereof, for hazardous waste disposed.

24 (B) The fee specified in this paragraph applies to up to
25 the first 5,000 tons of waste per month disposed of at each
26 onsite facility, or received by each offsite facility, from
27 each specific generator site.

28 (4) The fee for disposing of extremely hazardous
29 waste, is two hundred twenty one dollars (\$221) per ton,
30 or fraction thereof, of hazardous waste disposed.

31 (5) The fee for disposing of restricted hazardous
32 wastes listed in subdivision (b) of Section 25122.7 is two
33 hundred twenty one dollars (\$221) per ton, or fraction
34 thereof, of hazardous waste disposed.

35 (6) The fee for disposing of a solid hazardous waste
36 residue resulting from incineration or dechlorination is
37 six dollars (\$6) per ton, or fraction thereof, of hazardous
38 waste disposed.

39 (7) The fee for disposing of hazardous waste which is
40 not otherwise subject to the fees specified in paragraph



1 ~~(1), (2), (3), (4), (5) or (6) is forty-five dollars (\$45) per~~
2 ~~ton, or fraction thereof, of hazardous waste disposed.~~

3 ~~(d) The rates specified in subdivision (c) are the base~~
4 ~~rates for the 1996 calendar year. Commencing with the~~
5 ~~1997 calendar year, and for every year thereafter, the~~
6 ~~board shall annually adjust the base rate to reflect~~
7 ~~increases or decreases in the cost of living measured by~~
8 ~~the Consumer Price Index issued by the United States~~
9 ~~Department of Labor or by a successor agency of the~~
10 ~~federal government.~~

11 ~~(e) The amount of fees payable to the State Board of~~
12 ~~Equalization pursuant to this section shall be calculated~~
13 ~~using the total wet weight, measured in tons or fractions~~
14 ~~thereof, of the hazardous waste in the form in which the~~
15 ~~hazardous waste existed at the following times:~~

16 ~~(1) With respect to persons disposing of waste onsite,~~
17 ~~at the time of disposal or application to land onsite.~~

18 ~~(2) With respect to facilities receiving waste from~~
19 ~~offsite sources, at the time the waste is received from the~~
20 ~~offsite source.~~

21 ~~(f) All fees imposed by this section shall be paid in~~
22 ~~accordance with Part 22 (commencing with Section~~
23 ~~43001) of Division 2 of the Revenue and Taxation Code.~~

24 ~~(g) The State Board of Equalization shall deposit the~~
25 ~~fees collected pursuant to this section in the Hazardous~~
26 ~~Waste Control Account, for expenditure by the~~
27 ~~department, upon appropriation by the Legislature,~~
28 ~~pursuant to this chapter and Chapter 6.8 (commencing~~
29 ~~with Section 25300).~~

30 ~~(h) The Legislature hereby finds and declares that the~~
31 ~~fee rates stated in this section are the fee rates that were~~
32 ~~applicable to the disposal of hazardous waste under~~
33 ~~Section 25174.6, as that section read on December 31,~~
34 ~~1994, as adjusted for changes in the cost of living under~~
35 ~~that section, and, therefore, the rates are not an increase~~
36 ~~in the amounts required to be paid under this section.~~

37 ~~SEC. 2. Section 25174.2 of the Health and Safety Code~~
38 ~~is repealed.~~

39 ~~SEC. 3. Section 25174.6 of the Health and Safety Code~~
40 ~~is repealed.~~



1 ~~SEC. 4. Section 25174.7 of the Health and Safety Code~~
2 ~~is amended to read:~~

3 ~~25174.7. (a) The fees provided for in Sections 25174.1~~
4 ~~and 25205.5 do not apply to any of the following:~~

5 ~~(1) Hazardous wastes which result when a~~
6 ~~government agency, or its contractor, removes or~~
7 ~~remedies a release of hazardous waste in the state caused~~
8 ~~by another person.~~

9 ~~(2) Hazardous wastes generated or disposed of by a~~
10 ~~public agency operating a household hazardous waste~~
11 ~~collection facility in the state pursuant to Article 10.8~~
12 ~~(commencing with Section 25218), including, but not~~
13 ~~limited to, hazardous waste received from conditionally~~
14 ~~exempt small quantity commercial generators,~~
15 ~~authorized pursuant to Section 25218.3.~~

16 ~~(3) Hazardous wastes generated or disposed of by local~~
17 ~~vector control agencies which have entered into a~~
18 ~~cooperative agreement pursuant to Section 2426 or by~~
19 ~~county agricultural commissioners, if the hazardous~~
20 ~~wastes result from their control or regulatory activities~~
21 ~~and if they comply with the requirements of this chapter~~
22 ~~and regulations adopted pursuant thereto.~~

23 ~~(4) Hazardous waste disposed of, or submitted for~~
24 ~~disposal or treatment, by any person, which is discovered~~
25 ~~and separated from solid waste as part of a load checking~~
26 ~~program.~~

27 ~~(b) Notwithstanding paragraph (1) of subdivision (a),~~
28 ~~any person who is responsible for a release of hazardous~~
29 ~~waste, which has been removed or remedied by a~~
30 ~~government agency, or its contractor, shall pay the fees~~
31 ~~imposed pursuant to Sections 25174.1 and 25205.5.~~

32 ~~(c) Any person who acquires land for the sole purpose~~
33 ~~of owner-occupied single-family residential use, and who~~
34 ~~acquires that land without actual or constructive notice~~
35 ~~or knowledge that there is a tank containing hazardous~~
36 ~~waste on or under that property, is exempt from the fees~~
37 ~~imposed pursuant to Sections 25174.1 and 25205.5 in~~
38 ~~connection with the removal of the tank.~~

39 ~~SEC. 5. Section 25205.5 of the Health and Safety Code~~
40 ~~is amended to read:~~

1 ~~25205.5. (a) In addition to the fee imposed pursuant~~
2 ~~to Section 25174.1, every generator of hazardous waste, in~~
3 ~~the amounts specified in subdivision (b), shall pay the~~
4 ~~board a generator fee for each generator site for each~~
5 ~~calendar year, or portion thereof, unless the generator~~
6 ~~has paid a facility fee, as specified in Section 25205.2, for~~
7 ~~each specific site, for the calendar year for which the~~
8 ~~generator fee is due.~~

9 ~~(b) (1) The base fee rate is three thousand five~~
10 ~~hundred dollars (\$3,500).~~

11 ~~(2) Each generator who generates an amount equal to,~~
12 ~~or more than, five tons, but less than 25 tons, of hazardous~~
13 ~~waste during the prior calendar year shall pay 5 percent~~
14 ~~of the base rate.~~

15 ~~(3) Each generator who generates an amount equal to,~~
16 ~~or more than, 25 tons, but less than 50 tons, of hazardous~~
17 ~~waste during the prior calendar year shall pay 40 percent~~
18 ~~of the base rate.~~

19 ~~(4) Each generator who generates an amount equal to,~~
20 ~~or more than, 50 tons, but less than 250 tons, of hazardous~~
21 ~~waste during the prior calendar year shall pay the base~~
22 ~~rate.~~

23 ~~(5) Each generator who generates an amount equal to,~~
24 ~~or more than, 250 tons, but less than 500 tons, of hazardous~~
25 ~~waste during the prior calendar year shall pay five times~~
26 ~~the base rate.~~

27 ~~(6) Each generator who generates an amount equal to,~~
28 ~~or more than, 500 tons, but less than 1,000 tons, of~~
29 ~~hazardous waste during the prior calendar year shall pay~~
30 ~~10 times the base rate.~~

31 ~~(7) Each generator who generates an amount equal to,~~
32 ~~or more than, 1,000 tons, but less than 2,000 tons, of~~
33 ~~hazardous waste during the prior calendar year shall pay~~
34 ~~15 times the base rate.~~

35 ~~(8) Each generator who generates an amount equal to,~~
36 ~~or more than, 2,000 tons of hazardous waste during the~~
37 ~~prior calendar year shall pay 20 times the base rate.~~

38 ~~(c) The base rate established pursuant to subdivision~~
39 ~~(b) is the base rate for the 1996 calendar year and the~~
40 ~~board shall adjust the base rate annually to reflect~~



1 ~~increases or decreases in the cost of living, as measured by~~
2 ~~the Consumer Price Index issued by the United States~~
3 ~~Department of Labor or by a successor agency of the~~
4 ~~federal government.~~

5 ~~(d) The establishment of the annual operating fee~~
6 ~~pursuant to this section is exempt from Chapter 3.5~~
7 ~~(commencing with Section 11340) of Part 1 of Division 3~~
8 ~~of Title 2 of the Government Code.~~

9 ~~(e) The following materials are not hazardous wastes~~
10 ~~for purposes of this section:~~

11 ~~(1) Hazardous materials which are recycled, and used~~
12 ~~onsite, and are not transferred offsite.~~

13 ~~(2) Aqueous waste treated in a treatment unit~~
14 ~~operating, or which subsequently operates, pursuant to a~~
15 ~~permit by rule, or pursuant to Section 25200.3 or 25201.5.~~
16 ~~However, hazardous waste generated by a treatment unit~~
17 ~~treating waste pursuant to a permit by rule, by a unit~~
18 ~~which subsequently obtains a permit by rule, or other~~
19 ~~authorization pursuant to Section 25200.3 or 25201.5 is~~
20 ~~hazardous waste for purposes of this section.~~

21 ~~(f) The fee imposed pursuant to this section shall be~~
22 ~~paid in accordance with Part 22 (commencing with~~
23 ~~Section 43001) of Division 2 of the Revenue and Taxation~~
24 ~~Code.~~

25 ~~SEC. 6. Section 25205.7 of the Health and Safety Code~~
26 ~~is amended to read:~~

27 ~~25205.7. (a) The board shall assess a fee for any~~
28 ~~application for a new hazardous waste facilities permit, a~~
29 ~~variance, or a permit modification issued by the~~
30 ~~department pursuant to this chapter or the regulations~~
31 ~~adopted pursuant to this chapter. The fee shall be~~
32 ~~nonrefundable, even if the application is withdrawn or~~
33 ~~the permit, variance, or modification is denied. The~~
34 ~~department shall provide the board with any information~~
35 ~~which is necessary to assess fees pursuant to this section.~~
36 ~~The fee shall be collected in accordance with Part 22~~
37 ~~(commencing with Section 43001) of Division 2 of the~~
38 ~~Revenue and Taxation Code, and deposited into the~~
39 ~~Hazardous Waste Control Account. A person who submits~~



1 a single application for a facility that falls within more
2 than one fee category shall pay only the higher fee.

3 (b) (1) The amounts stated in this section shall be
4 base rates for the 1989-90 fiscal year for all facilities, other
5 than those operating pursuant to a standardized permit,
6 as specified in Section 25201.6. For all facilities operating
7 pursuant to a standardized permit, the amounts stated in
8 this section shall be the base rates for the 1993-94 fiscal
9 year. Thereafter the fees shall be adjusted annually to
10 reflect increases or decreases in the cost of living, as
11 measured by the Consumer Price Index for the United
12 States, as reported by the Department of Labor or a
13 successor agency of the United States government.

14 (2) The board shall pay a refund of the portion of the
15 fee that was paid for the 1993-94 fiscal year, in excess of
16 the amounts specified in this section, to an owner or
17 operator of a facility operating pursuant to a standardized
18 permit pursuant to Section 25201.6 who paid fees in excess
19 of the amounts specified in this section for that fiscal year.

20 (3) The fee shall be assessed upon application to the
21 department. For a facility operating pursuant to a grant
22 of interim status, the submittal of the application shall be
23 the submittal of the Part B application in accordance with
24 regulations adopted by the department. A person who
25 submits an application for renewal of any existing permit
26 shall pay an amount equal to the fee that would have been
27 assessed had the person requested the same changes in a
28 modification application, but not less than one-half the
29 fee required for a new permit.

30 (e) A person submitting a hazardous waste facilities
31 permit application for a land disposal facility shall pay
32 eighty-three thousand dollars (\$83,000) for a small
33 facility, one hundred seventy-seven thousand dollars
34 (\$177,000) for a medium facility, and three hundred four
35 thousand dollars (\$304,000) for a large facility.

36 (d) A person submitting a hazardous waste facilities
37 permit application for any incinerator shall pay fifty
38 thousand dollars (\$50,000) for a small facility, one
39 hundred six thousand dollars (\$106,000) for a medium



1 facility, and one hundred eighty-two thousand dollars
2 (\$182,000) for a large facility.

3 (e) (1) Except as provided in paragraphs (2) and (3),
4 a person submitting a hazardous waste facility permit
5 application for a storage facility, a treatment facility, or a
6 storage and treatment facility shall pay seventeen
7 thousand dollars (\$17,000) for a small facility, thirty-one
8 thousand dollars (\$31,000) for a medium facility, and sixty
9 thousand dollars (\$60,000) for a large facility.

10 (2) A person submitting an application for a
11 standardized permit for a storage facility, a treatment
12 facility, or a storage and treatment facility, as specified in
13 Section 25201.6, shall pay thirty thousand fifty one dollars
14 (\$30,051) for a Series A standardized permit, eighteen
15 thousand seven hundred sixty two dollars (\$18,762) for a
16 Series B standardized permit, and five thousand dollars
17 (\$5,000) for a Series C standardized permit. The board
18 shall assess these fees based upon the classifications
19 specified in subdivision (a) of Section 25201.6.

20 (3) In addition to the fees specified in paragraph (2),
21 the board shall assess a fee equal to the department's costs
22 in reviewing and overseeing any corrective action
23 program described in the application for a standardized
24 permit pursuant to subparagraph (C) of paragraph (2) of
25 subdivision (c) of Section 25201.6, and in reviewing and
26 overseeing any corrective action work undertaken at the
27 facility pursuant to that corrective action program.

28 (f) A person submitting a hazardous waste facilities
29 permit application for a transportable treatment unit
30 shall pay thirteen thousand dollars (\$13,000) for a small
31 unit, thirty thousand dollars (\$30,000) for a medium unit,
32 and sixty thousand dollars (\$60,000) for a large unit.

33 (g) (1) (A) A person submitting a request for a
34 variance shall pay three thousand dollars (\$3,000) for a
35 variance from any hazardous waste storage requirements
36 imposed by this chapter, three hundred dollars (\$300) for
37 a variance issued pursuant to Section 25179.8, three
38 hundred dollars (\$300) for a variance to allow the use of
39 a test method or analytical method which is an alternative
40 to the methods prescribed by regulation for use in



1 ~~classifying a waste, eight hundred dollars (\$800) for a~~
2 ~~variance from the requirements for hazardous waste~~
3 ~~haulers imposed by this chapter.~~

4 ~~(B) A person submitting a request for a variance not~~
5 ~~listed in subparagraph (A) shall pay eight thousand~~
6 ~~dollars (\$8,000), unless the applicant is a small business~~
7 ~~and the department determines in its discretion that~~
8 ~~payment of this fee would cause financial or other~~
9 ~~unreasonable hardship to the applicant. If that finding is~~
10 ~~made, the department may assess the applicant up to 50~~
11 ~~percent of the standard fee. For the purposes of this~~
12 ~~subparagraph, “small business” means a business which is~~
13 ~~independently owned and operated, has 25 employees or~~
14 ~~less, and has a gross annual income which does not exceed~~
15 ~~two million dollars (\$2,000,000).~~

16 ~~(C) If the variance application requests a variance~~
17 ~~from more than one specific statute or regulation, a~~
18 ~~separate fee may be assessed for each statute or~~
19 ~~regulation from which the variance is requested.~~

20 ~~(2) If the variance contains no significant changes~~
21 ~~from a variance previously issued to the same owner or~~
22 ~~operator, the fee shall be 25 percent of the amount~~
23 ~~otherwise provided for by this section. A change is a~~
24 ~~significant change if, had it been made to a permit, it~~
25 ~~would have been a class 2 or class 3 modification, as~~
26 ~~specified in subdivision (h).~~

27 ~~(3) Any variance granted pursuant to Article 3~~
28 ~~(commencing with Section 66260.21) of Chapter 10 of~~
29 ~~Division 4.5 of Title 22 of the California Code of~~
30 ~~Regulations is not subject to a fee under this section.~~

31 ~~(h) (1) A person who applies for one or more class 1~~
32 ~~permit modifications shall pay a fee of five hundred~~
33 ~~dollars (\$500) for each unit directly impacted by the~~
34 ~~modification, up to a maximum of one thousand five~~
35 ~~hundred dollars (\$1,500) for each application.~~

36 ~~(2) A person who applies for one or more class 2 permit~~
37 ~~modifications shall pay a fee equal to 20 percent of the fee~~
38 ~~for a new permit for that facility for each unit directly~~
39 ~~impacted by the modifications, up to a maximum of 40~~
40 ~~percent for each application, except that each person~~



1 who applies for one or more class 2 permit modifications
2 for a land disposal facility or an incinerator shall pay a fee
3 equal to 15 percent of the fee for a new permit for that
4 facility for each unit directly impacted by the
5 modifications, up to a maximum of 30 percent for each
6 application.

7 (3) A person who applies for one or more class 3 permit
8 modifications shall pay a fee equal to 40 percent of the fee
9 for a new permit for that facility for each unit directly
10 impacted by the modifications, up to a maximum of 80
11 percent for each application, except that a person who
12 applies for one or more class 3 permit modifications for a
13 land disposal facility shall pay a fee equal to 30 percent of
14 the fee for a new permit for that facility for each unit
15 directly impacted by the modifications, up to a maximum
16 of 60 percent for each modification.

17 (4) No facility which is exempted from fees imposed
18 by this article pursuant to subdivision (e) of Section
19 25205.3, nor any operator who is subject to paragraph (2)
20 or (3) of subdivision (d) of Section 25205.2, shall be
21 subject to any fee pursuant to this section for a permit
22 modification resulting from a revision of the facility's or
23 operator's closure plan.

24 (i) (1) Permits for postclosure shall be required for
25 hazardous waste facilities if hazardous wastes remain
26 after closure which will not be subject to the
27 requirements of any other hazardous waste facilities
28 permit issued by the department at the time of
29 postclosure permit approval.

30 (2) A person submitting a hazardous waste facilities
31 permit application for a postclosure permit shall pay a fee
32 of eight thousand dollars (\$8,000) for a small facility,
33 eighteen thousand dollars (\$18,000) for a medium facility,
34 and thirty thousand dollars (\$30,000) for a large facility.

35 (3) For purposes of this subdivision and paragraph (8)
36 of subdivision (e) of Section 25205.4, and notwithstanding
37 subdivision (j), any facility or unit is "small" if 0.5 tons
38 (1,000 pounds) or less of hazardous waste remain after
39 closure, "medium" if more than 0.5 tons (1,000 pounds);
40 but less than 1,000 tons of hazardous waste remain after



1 closure, and “large” if 1,000 or more tons of hazardous
2 waste remain after closure.

3 (j) For purposes of this section, and notwithstanding
4 Section 25205.1, any facility or unit is “small” if it manages
5 0.5 tons (1,000 pounds) or less of hazardous waste during
6 any one month of the state’s current fiscal year;
7 “medium” if it manages more than 0.5 tons (1,000
8 pounds), but less than 1,000 tons, of hazardous waste
9 during any one month of the state’s current fiscal year,
10 and “large” if it manages 1,000 or more tons of hazardous
11 waste during any one month of the state’s current fiscal
12 year.

13 (k) (1) The fees assessed pursuant to this section do
14 not apply to any permit or variance to operate a research,
15 development, and demonstration facility, if the duration
16 of the permit or variance is not longer than one year,
17 unless the permit or variance is renewed pursuant to the
18 regulations adopted by the department.

19 (2) For purposes of this section, a “research,
20 development, and demonstration facility” is a facility
21 which proposes to utilize an innovative and experimental
22 hazardous waste treatment technology or process for
23 which regulations prescribing permit standards have not
24 been adopted.

25 (l) The fees assessed pursuant to this section do not
26 apply to any of the following:

27 (1) Any variance issued to a public agency to transport
28 wastes for purposes of operating a household hazardous
29 waste collection facility, or to transport waste from a
30 household hazardous waste collection facility, which
31 receives household hazardous waste or hazardous waste
32 from conditionally exempted small quantity generators
33 pursuant to Article 10.8 (commencing with Section
34 25218).

35 (2) A permanent household hazardous waste
36 collection facility.

37 (3) Any variance issued to a public agency to conduct
38 a collection program for agricultural wastes.

39 (m) Except as provided in paragraph (3) of
40 subdivision (e), the department shall not assess any fees



1 for the department's costs in reviewing and overseeing a
2 corrective action taken in conjunction with a hazardous
3 waste facility permit application.

4 ~~SEC. 7. Section 25205.9 of the Health and Safety Code~~
5 ~~is repealed.~~

6 ~~SEC. 8. Section 25205.9 is added to the Health and~~
7 ~~Safety Code, to read:~~

8 ~~25205.9. (a) Any person who produces or transports~~
9 ~~extremely hazardous waste shall pay the board a fee of~~
10 ~~two hundred fifty dollars (\$250) per calendar year.~~

11 ~~(b) The fee shall be collected in accordance with Part~~
12 ~~22 (commencing with Section 43001) of Division 2 of the~~
13 ~~Revenue and Taxation Code and deposited in the~~
14 ~~Hazardous Waste Control Account.~~

15 ~~(c) The rate established pursuant to subdivision (a) is~~
16 ~~the base rate for the 1995 calendar year and the board~~
17 ~~shall adjust the base rate annually to reflect increases or~~
18 ~~decreases in the cost of living, as measured by the~~
19 ~~Consumer Price Index issued by the United States~~
20 ~~Department of Labor or by a successor agency of the~~
21 ~~federal government.~~

22 ~~(d) The fee imposed pursuant to subdivision (a) does~~
23 ~~not apply to any government agency for hazardous~~
24 ~~wastes which result when the government agency, or its~~
25 ~~contractor, investigates, removes, or remedies a release~~
26 ~~of hazardous waste caused by another person.~~

27 ~~SEC. 9. Section 25205.10 is added to the Health and~~
28 ~~Safety Code, to read:~~

29 ~~25205.10. (a) Every person who uses Hazardous~~
30 ~~Waste Manifest forms in a calendar year shall pay a fee to~~
31 ~~the board of twelve dollars (\$12) for each manifest form~~
32 ~~used during the calendar year.~~

33 ~~(b) Notwithstanding subdivision (a), the fee for~~
34 ~~manifest forms that are used solely for wastes which are~~
35 ~~to be recycled is six dollars (\$6) per manifest, and the total~~
36 ~~fee shall not exceed five thousand dollars (\$5,000) for~~
37 ~~each hazardous waste identification number issued either~~
38 ~~by the department or the Environmental Protection~~
39 ~~Agency.~~



1 ~~(c) Any person having fewer than 100 employees~~
2 ~~during the calendar year is exempt from the fee imposed~~
3 ~~pursuant to this section for the first four manifest forms~~
4 ~~used during the year. For purposes of this subdivision, the~~
5 ~~number of employees shall be calculated using the~~
6 ~~method set forth in subdivision (d) of Section 25205.6.~~

7 ~~(d) The fee shall be collected in accordance with Part~~
8 ~~22 (commencing with Section 43001) of Division 2 of the~~
9 ~~Revenue and Taxation Code and deposited in the~~
10 ~~Hazardous Waste Control Account.~~

11 ~~SEC. 10. Section 25205.11 is added to the Health and~~
12 ~~Safety Code, to read:~~

13 ~~25205.11. (a) Every person who has 50 or more~~
14 ~~employees and possesses a valid identification number for~~
15 ~~operations in California issued either by the department~~
16 ~~or the Environmental Protection Agency shall pay a fee~~
17 ~~to the board for each calendar year. For purposes of this~~
18 ~~section, the number of employees shall be calculated~~
19 ~~using the same method as set forth in subdivision (d) of~~
20 ~~Section 25205.6.~~

21 ~~(b) (1) The fee to be paid for each valid identification~~
22 ~~number by a person who has 50 or more employees, but~~
23 ~~less than 75 employees, shall be one hundred fifty dollars~~
24 ~~(\$150).~~

25 ~~(2) The fee to be paid for each valid identification~~
26 ~~number by a person who has 75 or more employees, but~~
27 ~~less than 100 employees, shall be one hundred~~
28 ~~seventy-five dollars (\$175).~~

29 ~~(3) The fee to be paid for each valid identification~~
30 ~~number by a person who has 100 or more employees, but~~
31 ~~less than 250 employees, shall be two hundred dollars~~
32 ~~(\$200).~~

33 ~~(4) The fee to be paid for each valid identification~~
34 ~~number by a person who has 250 or more employees, but~~
35 ~~less than 500 employees, shall be two hundred twenty-five~~
36 ~~dollars (\$225).~~

37 ~~(5) The fee to be paid for each valid identification~~
38 ~~number by a person who has 500 or more employees shall~~
39 ~~be two hundred fifty dollars (\$250).~~



1 ~~(6) The maximum annual fee to be paid by a person~~
2 ~~pursuant to this section shall be five thousand dollars~~
3 ~~(\$5,000).~~

4 ~~SEC. 11. Section 25205.15 of the Health and Safety~~
5 ~~Code is amended to read:~~

6 ~~25205.15. (a) Except for the first four manifests used~~
7 ~~in a calendar year by a business with less than 100~~
8 ~~employees, the department shall impose a fee of twelve~~
9 ~~dollars (\$12) for each Uniform Hazardous Waste Manifest~~
10 ~~form used by any person in the following manner:~~

11 ~~(1) The Governor may, in his or her discretion, order~~
12 ~~the department to refund three-quarters of the amount~~
13 ~~of manifest fees paid on manifest forms used during the~~
14 ~~1991 calendar year.~~

15 ~~(2) Except as provided in paragraph (3), on and after~~
16 ~~the 1992 calendar year, the manifest fee shall be assessed~~
17 ~~on all manifest forms used in the calendar year ending~~
18 ~~prior to the start of the fiscal year in which the billing~~
19 ~~occurs.~~

20 ~~(3) Notwithstanding paragraph (2), on or before July~~
21 ~~1, 1996, the department shall assess the manifest fee on all~~
22 ~~manifest forms used during the 1995 calendar year.~~

23 ~~(b) The manifest fee for any manifest form that is used~~
24 ~~solely for wastes which are to be recycled is six dollars (\$6)~~
25 ~~and the total amount of manifest fees paid in a calendar~~
26 ~~year for these forms shall not exceed five thousand dollars~~
27 ~~(\$5,000) for each hazardous waste identification number~~
28 ~~issued either by the department or the Environmental~~
29 ~~Protection Agency.~~

30 ~~(c) The manifest fees shall be deposited in the~~
31 ~~Hazardous Waste Control Account and be available for~~
32 ~~expenditure, upon appropriation by the Legislature, in~~
33 ~~accordance with this chapter and Chapter 6.8~~
34 ~~(commencing with Section 25300).~~

35 ~~(d) This section shall become inoperative on July 1,~~
36 ~~1996, and, as of January 1, 1997, is repealed, unless a later~~
37 ~~enacted statute, which becomes effective on or before~~
38 ~~January 1, 1997, deletes or extends the dates on which it~~
39 ~~becomes inoperative and is repealed.~~



1 ~~SEC. 12. Section 25205.16 of the Health and Safety~~
2 ~~Code is amended to read:~~

3 ~~25205.16. (a) (1) The department may impose an~~
4 ~~annual verification fee upon all generators, transporters,~~
5 ~~and facility operators with 50 or more employees which~~
6 ~~possess a valid identification number issued either by the~~
7 ~~department or by the Environmental Protection Agency.~~
8 ~~The fee charged shall be one hundred fifty dollars (\$150)~~
9 ~~for each generator, transporter, and facility operator with~~
10 ~~50 or more employees, but less than 75 employees; one~~
11 ~~hundred seventy five dollars (\$175) for each generator,~~
12 ~~transporter, and facility operator with 75 or more~~
13 ~~employees, but less than 100 employees; two hundred~~
14 ~~dollars (\$200) for each generator, transporter, and facility~~
15 ~~operator with 100 or more employees, but less than 250~~
16 ~~employees; two hundred twenty five dollars (\$225) for~~
17 ~~each generator, transporter, and facility operator with~~
18 ~~250 or more employees, but less than 500 employees; two~~
19 ~~hundred fifty dollars (\$250) for each generator,~~
20 ~~transporter, and facility operator with 500 or more~~
21 ~~employees. However, no generator, transporter, or~~
22 ~~facility operator shall be assessed fees pursuant to this~~
23 ~~section that exceed, in total, five thousand dollars~~
24 ~~(\$5,000).~~

25 ~~(2) The generator, transporter, or facility operator~~
26 ~~subject to the fee shall submit payment of the fee within~~
27 ~~30 days of receiving a notice of assessment from the~~
28 ~~department. Except as provided in paragraph (4), the~~
29 ~~notice shall be sent once during each fiscal year to each~~
30 ~~holder of a valid identification number. The fee imposed~~
31 ~~by this section shall be deposited in the Hazardous Waste~~
32 ~~Control Account and be available for expenditure, upon~~
33 ~~appropriation by the Legislature, in accordance with this~~
34 ~~chapter and Chapter 6.8 (commencing with Section~~
35 ~~25300).~~

36 ~~(3) For purposes of this section, "employee" shall have~~
37 ~~the same meaning set forth in Section 25205.6.~~

38 ~~(4) Notwithstanding paragraph (2), on or before July~~
39 ~~1, 1995, the department shall assess the fee for the period~~
40 ~~July 1, 1994, to December 31, 1994.~~



1 ~~(b) The department shall establish an identification~~
2 ~~number certification system to biennially verify the~~
3 ~~accuracy of information related to generators,~~
4 ~~transporters, and facilities authorized to treat, store, or~~
5 ~~dispose of hazardous waste. However, if the number of~~
6 ~~identification numbers issued since the previous~~
7 ~~certification exceeds 20 percent of the active~~
8 ~~identification numbers, the department may implement~~
9 ~~an annual certification. The system shall include only~~
10 ~~verification of all of the following information:~~

11 ~~(1) The name, mailing address, facsimile number,~~
12 ~~fictitious business name, federal employer number, State~~
13 ~~Board of Equalization identification number, SIC code,~~
14 ~~and phone number of the firm or organization engaged~~
15 ~~in hazardous waste activities.~~

16 ~~(2) The name, mailing address, facsimile number, and~~
17 ~~phone number of the owner of the firm or organization.~~

18 ~~(3) The name, title, mailing address, facsimile~~
19 ~~number, and phone number of a contact person for the~~
20 ~~firm or organization.~~

21 ~~(4) The identification number assigned to the firm or~~
22 ~~organization.~~

23 ~~(5) The site location address or description associated~~
24 ~~with the firm or organization's identification number~~
25 ~~provided in paragraph (4).~~

26 ~~(6) The number of employees of the firm or~~
27 ~~organization.~~

28 ~~(7) If the firm or organization is a generator, a~~
29 ~~statement of whether the generator produces RCRA~~
30 ~~hazardous waste or non-RCRA hazardous waste.~~

31 ~~(8) An identification of any of the following hazardous~~
32 ~~waste activities in which the firm or organization is~~
33 ~~engaged:~~

34 ~~(A) Generation.~~

35 ~~(B) Transportation.~~

36 ~~(C) Onsite treatment, storage, or disposal.~~

37 ~~(9) The waste codes associated with the four largest~~
38 ~~hazardous waste streams, by volume, of the firm or~~
39 ~~organization. The federal waste code shall be verified for~~



1 ~~RCRA hazardous waste and the California waste code~~
2 ~~shall be verified for non-RCRA hazardous waste.~~

3 ~~(e) Any generator, transporter, and facility operator~~
4 ~~who fails to comply with the requirements of this section,~~
5 ~~or who fails to provide information required by the~~
6 ~~department in order to verify the accuracy of hazardous~~
7 ~~waste activity data, shall be subject to suspension of any~~
8 ~~and all identification numbers assigned to the generator,~~
9 ~~transporter, or facility operator.~~

10 ~~(d) This section shall become inoperative on July 1,~~
11 ~~1996, and, as of January 1, 1997, is repealed, unless a later~~
12 ~~enacted statute, which becomes effective on or before~~
13 ~~January 1, 1997, deletes or extends the dates on which it~~
14 ~~becomes inoperative and is repealed.~~

15 ~~SEC. 13. Section 25205.16 is added to the Health and~~
16 ~~Safety Code, to read:~~

17 ~~25205.16. (a) The department shall establish an~~
18 ~~identification number certification system to biennially~~
19 ~~verify the accuracy of information related to generators,~~
20 ~~transporters, and facilities authorized to treat, store, or~~
21 ~~dispose of hazardous waste. However, if the number of~~
22 ~~identification numbers issued since the previous~~
23 ~~certification exceeds 20 percent of the active~~
24 ~~identification numbers, the department may implement~~
25 ~~an annual certification.~~

26 ~~(b) The system shall include only verification of all of~~
27 ~~the following information:~~

28 ~~(1) The name, mailing address, facsimile number,~~
29 ~~fictitious business name, federal employer number, State~~
30 ~~Board of Equalization number, SIC code, and telephone~~
31 ~~number of the firm or organization engaged in hazardous~~
32 ~~waste activities.~~

33 ~~(2) The name, mailing address, facsimile number, and~~
34 ~~telephone number of the owner of the firm or~~
35 ~~organization.~~

36 ~~(3) The name, title, mailing address, facsimile~~
37 ~~number, and telephone number of a contact person for~~
38 ~~the firm or organization.~~

39 ~~(4) The identification number assigned to the firm or~~
40 ~~organization.~~



1 ~~(5) The site location address or description associated~~
2 ~~with the firm or organization's identification number~~
3 ~~provided in paragraph (4).~~

4 ~~(6) The number of employees of the firm or~~
5 ~~organization.~~

6 ~~(7) If the firm or organization is a generator, a~~
7 ~~statement of whether the generator produces RCRA~~
8 ~~hazardous waste or non-RCRA hazardous waste.~~

9 ~~(8) An identification of any of the following hazardous~~
10 ~~waste activities in which the firm or organization is~~
11 ~~engaged:~~

12 ~~(A) Generation.~~

13 ~~(B) Transportation.~~

14 ~~(C) Onsite treatment, storage, or disposal.~~

15 ~~(9) The waste codes associated with the four largest~~
16 ~~hazardous waste streams, by volume of the firm or~~
17 ~~organization. The federal waste code shall be verified for~~
18 ~~RCRA hazardous waste and the California waste code~~
19 ~~shall be verified for non-RCRA hazardous waste.~~

20 ~~(b) Any generator, transporter, and facility operator~~
21 ~~who fails to comply with this section, or who fails to~~
22 ~~provide information required by the department to~~
23 ~~verify the accuracy of hazardous waste activity data, shall~~
24 ~~be subject to suspension of all identification numbers~~
25 ~~assigned to the generator, transporter, or facility~~
26 ~~operator.~~

27 ~~(c) This section shall become operative on July 1, 1996.~~

28 ~~SEC. 14. Section 43052 is added to the Revenue and~~
29 ~~Taxation Code, to read:~~

30 ~~43052. The fee imposed pursuant to Section 25205.6 of~~
31 ~~the Health and Safety Code shall be administered and~~
32 ~~collected by the board in accordance with this part.~~

33 ~~SEC. 15. Section 43053 of the Revenue and Taxation~~
34 ~~Code is amended to read:~~

35 ~~43053. The fees imposed pursuant to Sections 25205.2,~~
36 ~~25205.5, 25025.9, 25205.10, 25205.11, and 25205.14 of the~~
37 ~~Health and Safety Code shall be administered and~~
38 ~~collected by the board in accordance with this part.~~

39 ~~SEC. 16. Section 43054 of the Revenue and Taxation~~
40 ~~Code is amended to read:~~

1 ~~43054. The fees imposed pursuant to Sections 25187.2,~~
2 ~~25205.7, 25025.8, 25221, and 25343 of the Health and Safety~~
3 ~~Code shall be administered and collected by the board in~~
4 ~~accordance with this part.~~

5 ~~SEC. 17. Section 43055 of the Revenue and Taxation~~
6 ~~Code is repealed.~~

7 ~~SEC. 18. Section 43101 of the Revenue and Taxation~~
8 ~~Code is amended to read:~~

9 ~~43101. Every person, as defined in Section 43006, or in~~
10 ~~Section 25118 of the Health and Safety Code, who is~~
11 ~~subject to the fees administered pursuant to Section~~
12 ~~43051, 43052, 43053, 43056, or 43057, shall register with the~~
13 ~~board in the manner prescribed by, or on forms provided~~
14 ~~by, the board.~~

15 ~~SEC. 19. Section 43151 of the Revenue and Taxation~~
16 ~~Code is amended to read:~~

17 ~~43151. (a) The fee imposed pursuant to Section~~
18 ~~25174.1 of the Health and Safety Code which is collected~~
19 ~~and administered under Section 43051 is due and payable~~
20 ~~to the board quarterly on or before the last day of the~~
21 ~~calendar month following the quarterly period for which~~
22 ~~the fee is due. Each fee payer, on or before the last day~~
23 ~~of the month following the quarterly period for which the~~
24 ~~fee is due, shall make out a return for the preceding~~
25 ~~quarterly period, in the form as prescribed by the board,~~
26 ~~showing the total amount of hazardous waste subject to~~
27 ~~the fee, the amount of the fee for the period covered by~~
28 ~~the return, and any other information that the board~~
29 ~~deems necessary. The fee payer shall deliver the return,~~
30 ~~together with a remittance of the amount of the fee due,~~
31 ~~to the office of the board on or before the last day of the~~
32 ~~month following the quarterly period for which the fee is~~
33 ~~due.~~

34 ~~(b) With the approval of the board, a fee payer who~~
35 ~~has more than one facility subject to the fees collected and~~
36 ~~administered under Section 43051, may file a combined~~
37 ~~return covering operations at more than one, or all, of~~
38 ~~those facilities.~~

39 ~~SEC. 20. Section 43152 is added to the Revenue and~~
40 ~~Taxation Code, to read:~~



1 ~~43152. For calendar year periods commencing on or~~
2 ~~after January 1, 1995, the fees imposed pursuant to~~
3 ~~Sections 25205.2, 25205.5, 25205.9, 25205.10, 25205.11, and~~
4 ~~25205.14 of the Health and Safety Code, which are~~
5 ~~administered under Section 43053, are due and payable~~
6 ~~to the board annually on or before the last day of the~~
7 ~~month following the end of the calendar year for which~~
8 ~~the fees are due. Each fee payer shall complete a return~~
9 ~~for the preceding calendar year, in the form prescribed~~
10 ~~by the board, showing the total amount of fees due for the~~
11 ~~period covered by the return, and any other information~~
12 ~~that the board determines to be necessary. The fee payer~~
13 ~~shall deliver the return, together with a remittance of the~~
14 ~~amount of fees due, to the office of the board on or before~~
15 ~~the last day of the month following the end of the~~
16 ~~calendar year period for which the fees are due.~~

17 ~~SEC. 21. Section 43152.1 is added to the Revenue and~~
18 ~~Taxation Code, to read:~~

19 ~~43152.1. (a) In addition to the requirements imposed~~
20 ~~pursuant to Section 43152, every fee payer subject to the~~
21 ~~fees administered under Section 43053, whose annual fees~~
22 ~~liability exceeds two thousand dollars (\$2,000), shall make~~
23 ~~a prepayment of the fees to the board. The prepayment~~
24 ~~shall be accompanied by a report of the amount of the~~
25 ~~prepayment in a form prescribed by the board.~~

26 ~~(b) The prepayment shall be due and payable on or~~
27 ~~before the last day of the month of July of the current~~
28 ~~calendar year period commencing on or after January 1,~~
29 ~~1995.~~

30 ~~(c) The prepayment shall be not less than 50 percent~~
31 ~~of the total annual fees paid for the preceding calendar~~
32 ~~year, or, not less than 50 percent of the projected current~~
33 ~~annual fees based on operations for the preceding six~~
34 ~~months of the current calendar year.~~

35 ~~(d) The board shall credit the amount of prepayment~~
36 ~~against the fees due and payable for the calendar year~~
37 ~~period in which the prepayment is due.~~

38 ~~(e) Any person who is required to make a prepayment~~
39 ~~pursuant to this section who fails to make the prepayment~~
40 ~~on or before the due date specified in subdivision (b) shall~~



1 also pay penalties and interest in accordance with
2 Sections 43155 and 43156.

3 (f) Any person who is subject to the fees administered
4 under Section 43053, who is not subject to this section,
5 may request the board for authorization to make a
6 prepayment of the fees. Any person making such a
7 request is subject to subdivisions (b), (c), (d), and (e) to
8 the same extent as a person identified in subdivision (a).

9 SEC. 22. Section 43152.5 of the Revenue and Taxation
10 Code is repealed.

11 SEC. 23. Section 43152.6 of the Revenue and Taxation
12 Code is repealed.

13 SEC. 24. Section 43152.7 of the Revenue and Taxation
14 Code is amended to read:

15 43152.7. The fee imposed pursuant to Section 25205.5
16 of the Health and Safety Code shall be offset by any fees
17 paid by the generator for the preceding calendar year for
18 a local hazardous waste management program conducted
19 by a local agency pursuant to a memorandum of
20 understanding with the department. The amount of the
21 credit provided under this subdivision shall not exceed an
22 amount equal to the fees paid to the local agency or the
23 generator fee due under Section 25205.5 of the Health
24 and Safety Code, whichever is less. The credit for local
25 fees paid shall not include fees required under Chapter
26 6.7 (commencing with Section 25280) or Chapter 6.95
27 (commencing with Section 25500) of Division 20 of the
28 Health and Safety Code.

29 SEC. 25. Section 43152.8 of the Revenue and Taxation
30 Code is amended to read:

31 43152.8. The department shall notify the board of the
32 occurrence of any of the following:

33 (a) The issuance of a hazardous waste facilities permit
34 or grant of interim status to any facility operator, who has
35 not previously been granted interim status, within 30 days
36 from the date that the facility permit or grant of interim
37 status is issued.

38 (b) Any change in size or type of a facility pursuant to
39 Section 25205.4, 25205.18, or 25205.19 of the Health and
40 Safety Code.



1 ~~SEC. 26. Section 43152.9 of the Revenue and Taxation~~
2 ~~Code is amended to read:~~

3 ~~43152.9. (a) The fee imposed pursuant to Section~~
4 ~~25205.6 of the Health and Safety Code, which is collected~~
5 ~~and administered under Section 43052, is due and payable~~
6 ~~on or before the last day of the second month following~~
7 ~~the end of the calendar year.~~

8 ~~(b) Every corporation subject to the fee imposed~~
9 ~~pursuant to Section 25205.6 of the Health and Safety Code~~
10 ~~shall, on forms prescribed by the board, file an annual~~
11 ~~return and pay the proper amount of fee due.~~

12 ~~SEC. 27. Section 43152.10 of the Revenue and~~
13 ~~Taxation Code is amended to read:~~

14 ~~43152.10. The fees imposed pursuant to Sections~~
15 ~~25187.2, 25205.7, 25205.8, 25221, and 25343 of the Health~~
16 ~~and Safety Code, which are collected and administered~~
17 ~~under Sections 43053 and 43054, are due and payable~~
18 ~~within 30 days after the date of assessment and the fee~~
19 ~~payer shall deliver a remittance of the amount of the~~
20 ~~assessed fee to the office of the board within that 30-day~~
21 ~~period.~~

22 ~~SEC. 28. Section 43152.11 of the Revenue and~~
23 ~~Taxation Code, as added by Chapter 1113 of the Statutes~~
24 ~~of 1993, is repealed.~~

25 ~~SEC. 29. Section 43152.12 of the Revenue and~~
26 ~~Taxation Code is repealed.~~

27 ~~SEC. 30. Section 43160 of the Revenue and Taxation~~
28 ~~Code is amended to read:~~

29 ~~43160. Every person who is required to file the~~
30 ~~returns and make the payments specified in Section~~
31 ~~43151, 43152, 43152.9, 43152.13, 43152.14, or 43153 shall,~~
32 ~~upon transfer or discontinuance of operations, file closing~~
33 ~~returns on forms prescribed by the board. The closing~~
34 ~~returns shall be due and payable on the last day of the~~
35 ~~month following the end of the quarterly period in which~~
36 ~~the transfer or discontinuance takes place.~~

37 ~~SEC. 31. Article 1.1 (commencing with Section~~
38 ~~43170) is added to Chapter 3 of Part 22 of Division 2 of the~~
39 ~~Revenue and Taxation Code, to read:~~

40



1 ~~Article 1.1. Payment by Electronic Transfer of Funds~~

2
3 ~~43170. For purposes of this article, the following terms~~
4 ~~have the following meaning:~~

5 ~~(a) “Electronic funds transfer” means any transfer of~~
6 ~~funds, other than a transaction originated by check, draft,~~
7 ~~or similar paper instrument, that is initiated through an~~
8 ~~electronic terminal, telephonic instrument, or computer~~
9 ~~or magnetic tape, so as to order, instruct, or authorize a~~
10 ~~financial institution to debit or credit an account.~~
11 ~~Electronic funds transfers shall be accomplished by an~~
12 ~~automated clearinghouse debit as defined in subdivision~~
13 ~~(c), an automated clearinghouse credit as defined in~~
14 ~~subdivision (d), or by Fedwire transfer as defined in~~
15 ~~subdivision (e).~~

16 ~~(b) “Automated clearinghouse” means any federal~~
17 ~~reserve bank or an organization established in agreement~~
18 ~~with the National Automated Clearing House~~
19 ~~Association, that operates as a clearinghouse for~~
20 ~~transmitting or receiving entries between banks or bank~~
21 ~~accounts and which authorizes an electronic transfer of~~
22 ~~funds between those banks or bank accounts.~~

23 ~~(c) “Automated clearinghouse debit” means a~~
24 ~~transaction in which the state, through its designated~~
25 ~~depository bank, originates an automated clearinghouse~~
26 ~~transaction debiting the person’s bank account and~~
27 ~~crediting the state’s bank account for the amount of tax.~~
28 ~~Banking costs incurred for the automated clearinghouse~~
29 ~~debit transaction shall be paid by the state.~~

30 ~~(d) “Automated clearinghouse credit” means an~~
31 ~~automated clearinghouse transaction in which the~~
32 ~~person, through his or her own bank, originates an entry~~
33 ~~crediting the state’s bank account and debiting his or her~~
34 ~~own bank account. Banking costs incurred for the~~
35 ~~automated clearinghouse credit transaction charged to~~
36 ~~the state shall be paid by the person originating the credit.~~

37 ~~(e) “Fedwire transfer” means any transaction~~
38 ~~originated by a person and utilizing the national~~
39 ~~electronic payment system to transfer funds through the~~
40 ~~federal reserve banks, when that person debits the~~



1 person's own bank account and credits the state's bank
2 account. Electronic funds transfers pursuant to Section
3 43171 may be made by Fedwire transfer only if payment
4 cannot, for good cause, be made using an automated
5 clearinghouse, and the use of Fedwire transfer charged
6 to the person and to the state shall be paid by the person
7 originating the Fedwire transfer.

8 43171. (a) Any person subject to the fees
9 administered under Sections 43051 and 43053, whose
10 estimated annual liability for those fees is fifty thousand
11 dollars (\$50,000) or more, as determined by the board
12 pursuant to methods of calculation prescribed by the
13 board, shall remit amounts due by electronic fund
14 transfer under procedures prescribed by the board.

15 (b) Any person who is subject to the fees administered
16 under Sections 43051, 43052, and 43053, whose estimated
17 annual liability is less than fifty thousand dollars (\$50,000);
18 may elect to remit amounts due by electronic fund
19 transfer with the approval of the board. The election shall
20 be operative for a minimum of one year.

21 (c) Any person remitting amounts due pursuant to
22 subdivision (a) or (b) shall perform electronic funds
23 transfers in compliance with the due dates set forth in
24 Sections 43151, 43152, and 43152.1. Payment is deemed to
25 be complete on the date that the electronic funds transfer
26 is initiated, if settlement to the state's demand account
27 occurs on or before the banking day following the date
28 transfer is initiated. If settlement to the state's demand
29 account does not occur on or before the banking day
30 following the date that the transfer is initiated, payment
31 is deemed to occur on the date settlement occurs.

32 (d) Any person remitting amounts due by electronic
33 funds transfer shall, on or before the due date of the
34 remittance, file a return or prepayment form for the
35 reporting period corresponding to the remittance in the
36 form and manner prescribed by the board. Any person
37 who fails to timely file the required return or prepayment
38 form shall pay a penalty of 10 percent of the amount of the
39 fees due, exclusive of prepayments, with respect to the
40 period for which the return is required.



1 ~~(e) Any person required or approved to remit~~
2 ~~amounts due pursuant to this article who remits those~~
3 ~~amounts by means other than an appropriate electronic~~
4 ~~funds transfer shall pay a penalty of 10 percent of the fees~~
5 ~~incorrectly remitted.~~

6 ~~(f) In determining whether a person's estimated~~
7 ~~annual liability is fifty thousand dollars (\$50,000) or more,~~
8 ~~the board may consider returns filed pursuant to this part~~
9 ~~and any other information in the board's possession.~~

10 ~~(g) The board may adopt regulations pursuant to~~
11 ~~Chapter 3.5 (commencing with Section 11340) of Part 4~~
12 ~~of Division 3 of Title 2 of the Government Code for~~
13 ~~purposes of implementing this section.~~

14 ~~43172. If the board finds that a person's failure to~~
15 ~~make a payment by an appropriate electronic funds~~
16 ~~transfer, or file the required return or prepayment form,~~
17 ~~in accordance with board procedures is due to reasonable~~
18 ~~cause and circumstances beyond the person's control, and~~
19 ~~occurred notwithstanding the exercise of ordinary care~~
20 ~~and in the absence of willful neglect, that person shall be~~
21 ~~relieved of the penalty provided in subdivision (d) or (e),~~
22 ~~respectively, of Section 43171.~~

23 ~~SEC. 32. The Legislature hereby finds and declares~~
24 ~~that the statutory changes made by this act with regard~~
25 ~~the provisions imposing charges for the management of~~
26 ~~hazardous waste will not cause a net increase in the~~
27 ~~revenues received by the Department of Toxic~~
28 ~~Substances Control, and that, therefore, this act does not~~
29 ~~impose a tax increase for purposes of Article XIII A of the~~
30 ~~California Constitution.~~

31 ~~SEC. 33. No reimbursement is required by this act~~
32 ~~pursuant to Section 6 of Article XIII B of the California~~
33 ~~Constitution because the only costs that may be incurred~~
34 ~~by a local agency or school district will be incurred~~
35 ~~because this act creates a new crime or infraction,~~
36 ~~eliminates a crime or infraction, or changes the penalty~~
37 ~~for a crime or infraction, within the meaning of Section~~
38 ~~17556 of the Government Code, or changes the definition~~
39 ~~of a crime within the meaning of Section 6 of Article~~
40 ~~XIII B of the California Constitution.~~



1 ~~Notwithstanding Section 17580 of the Government~~
2 ~~Code, unless otherwise specified, the provisions of this act~~
3 ~~shall become operative on the same date that the act~~
4 ~~takes effect pursuant to the California Constitution.~~

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