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**HEALTH AND SAFETY CODE - HSC**

**DIVISION 20. MISCELLANEOUS HEALTH AND SAFETY PROVISIONS [24000 - 27007]** (*Division 20 enacted by Stats. 1939, Ch. 60.*)

**CHAPTER 6.5. Hazardous Waste Control [25100 - 25259]** (*Chapter 6.5 added by Stats. 1972, Ch. 1236.*)

**ARTICLE 9.1. Facilities and Generator Fees [25205.1 - 25205.25]** (*Article 9.1 repealed and added by Stats. 1988, Ch. 1376, Sec. 12.*)

**25205.1.** For purposes of this article, the following definitions apply:

(a) "Board" means the State Board of Equalization.

(b) "Facility" means any units or other structures, and all contiguous land, used for the treatment, storage, disposal, or recycling of hazardous waste, for which a permit or a grant of interim status has been issued by the department for that activity pursuant to Article 9 (commencing with Section 25200).

(c) "Large storage facility," in those cases in which total storage capacity is provided in a permit, interim status document, or federal Part A application for the facility, means a storage facility with capacity to store 1,000 or more tons of hazardous waste. In those cases in which it is not so provided, "large storage facility" means a storage facility that stores 1,000 or more tons of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.

(d) "Large treatment facility," in those cases in which total treatment capacity is provided in a permit, interim status document, or federal Part A application for the facility, means a treatment facility with capacity to treat, land treat, or recycle 1,000 or more tons of hazardous waste. In those cases in which it is not so provided, "large treatment facility" means a treatment facility that treats, land treats, or recycles 1,000 or more tons of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.

(e) "Generator" means a person who generates hazardous waste at an individual site commencing on or after July 1, 1988. A generator includes, but is not limited to, a person who is identified on a manifest as the generator and whose identification number is listed on that manifest, if that identifying information was provided by that person or by an agent or employee of that person.

(f) "Ministorage facility," in those cases in which total storage capacity is provided in a permit, interim status document, or federal Part A application for the facility, means a storage facility with capacity to store 0.5 tons (1,000 pounds) or less of hazardous waste. In those cases in which it is not so provided, "ministorage facility" means a storage facility that stores 0.5 tons (1,000 pounds) or less of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.

(g) "Minitreatment facility," in those cases in which total treatment capacity is provided in a permit, interim status document, or federal Part A application for the facility, means a treatment facility with capacity to treat, land treat, or recycle 0.5 tons (1,000 pounds) or less of hazardous waste. In those cases in which it is not so provided, "minitreatment facility" means a treatment facility that treats, land treats, or recycles 0.5 tons (1,000 pounds) or less of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.

(h) "Site" means the location of an operation that generates hazardous wastes and is noncontiguous to any other location of these operations owned by the generator.

(i) "Small storage facility," in those cases in which total storage capacity is provided in a permit, interim status document, or federal Part A application for the facility, means a storage facility with capacity to store more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste. In those cases in which it is not so provided, "small storage facility" means a storage facility that stores more than 0.5 tons (1,000 pounds), but less than 1,000 tons, of hazardous waste during any one month of the current reporting period commencing on or after July 1, 1991.

(j) "Small treatment facility," in those cases in which total treatment capacity is provided in a permit, interim status document, or federal Part A application for the facility, means a treatment facility with capacity to treat, land treat, or recycle more than 0.5 tons (1,000 pounds), but less than 1,000 tons of hazardous waste. In those cases in which this is not provided, "small treatment facility"

means a treatment facility that treats, land treats, or recycles more than 0.5 tons (1,000 pounds), but less than 1,000 tons, of hazardous waste during any month of the current reporting period commencing on or after July 1, 1991.

(k) "Unit" means a hazardous waste management unit, as defined in regulations adopted by the department. If an area is designated as a hazardous waste management unit in a permit, it shall be conclusively presumed that the area is a "unit."

(l) "Class 1 modification," "class 2 modification," and "class 3 modification" have the meanings provided in regulations adopted by the department.

(m) "Hazardous waste" has the meaning provided in Section 25117. The total tonnage of hazardous waste, unless otherwise provided by law, includes the hazardous substance as well as any soil or other substance that is commingled with the hazardous substance.

(n) "Land treat" means to apply hazardous waste onto or incorporate it into the soil surface for the sole and express purpose of degrading, transforming, or immobilizing the hazardous constituents.

(o) "Treatment," "storage," and "disposal" mean only that treatment, storage, or disposal of hazardous waste engaged in at a facility pursuant to a permit or grant of interim status issued by the department pursuant to Article 9 (commencing with Section 25200). Treatment, storage, or disposal that does not require this permit or grant of interim status shall not be considered treatment, storage, or disposal for purposes of this article.

(1) "Disposal" includes only the placement of hazardous waste onto or into the ground for permanent disposition and does not include the placement of hazardous waste in surface impoundments, as defined in regulations adopted by the department, or the placement of hazardous waste onto or into the ground solely for purposes of land treatment.

(2) "Storage" does not include the ongoing presence of hazardous wastes in the ground or in surface impoundments after the facility has permanently discontinued accepting new hazardous wastes for placement into the ground or into surface impoundments.

*(Amended by Stats. 2006, Ch. 538, Sec. 380. Effective January 1, 2007.)*

**25205.2.** (a) (1) For purposes of subdivisions (c) and (d), a facility or unit is "small" if 0.5 tons (1,000 pounds) or less of hazardous waste remain after closure, "medium" if more than 0.5 tons (1,000 pounds), but less than 1,000 tons, of hazardous waste remain after closure, and "large" if 1,000 or more tons of hazardous waste remain after closure.

(2) Except as provided in subdivisions (h) and (k), and in accordance with Section 43152.6 of the Revenue and Taxation Code, the operator of a facility shall pay a facility fee for each reporting period, or any portion of a reporting period, to the California Department of Tax and Fee Administration based on the size and type of the facility, as specified in this section. The fee rate shall be the rate established for the fiscal year in which the payment is due. On or before October 1 of each calendar year, the department shall notify the California Department of Tax and Fee Administration of all known facility operators by facility type and size. The department shall also notify the California Department of Tax and Fee Administration of any operator who is issued a permit or grant of interim status within 30 days from the date that a permit or grant of interim status is issued to the operator.

(3) For the 2022–23 fiscal year, the fee rates established in this section shall apply. Commencing July 1, 2023, the fee rates established pursuant to Section 25205.2.1 shall apply.

(b) (1) The base rate for the fee imposed by this section is ninety-four thousand nine hundred ten dollars (\$94,910).

(2) Except as provided in subdivision (c), in computing the facility fees, all of the following shall apply:

(A) The fee to be paid by a ministorage facility shall equal 25 percent of the base facility rate.

(B) The fee to be paid by a small storage facility shall equal the base facility rate.

(C) The fee to be paid by a large storage facility shall equal twice the base facility rate.

(D) The fee to be paid by a minitreatment facility shall equal 50 percent of the base facility rate.

(E) The fee to be paid by a small treatment facility shall equal twice the base facility rate.

(F) The fee to be paid by a large onsite treatment facility shall equal three times the base facility rate.

(G) The fee to be paid by a large offsite treatment facility shall be three times the base facility rate.

(H) The fee to be paid by a disposal facility shall equal 10 times the base facility rate.

(c) The fee to be paid by a facility with a postclosure permit during the first five years of the postclosure period shall be:

- (1) Twenty-six thousand nine hundred eighty dollars (\$26,980) annually for a small facility.
- (2) Fifty-three thousand nine hundred sixty dollars (\$53,960) annually for a medium facility.
- (3) Eighty thousand nine hundred forty dollars (\$80,940) annually for a large facility.

(d) The fee to be paid by a facility with a postclosure permit after the first five years of the postclosure care period shall be:

- (1) Fourteen thousand three hundred seventy-five dollars (\$14,375) annually for a small facility.
- (2) Twenty-eight thousand seven hundred fifty dollars (\$28,750) annually for a medium facility.
- (3) Forty-eight thousand five hundred fifty dollars (\$48,550) annually for a large facility.

(e) If a facility falls into more than one category listed in either subdivision (b) or (d), or any combination of categories, or if multiple operations under a single hazardous waste facilities permit or grant of interim status fall into more than one category listed in subdivision (b) or (d), or any combination of categories, the facility operator shall pay only the rate for the facility category that is the highest rate.

(f) Notwithstanding subdivision (b), the fee for a facility that has been issued a standardized permit shall be as follows:

- (1) The fee to be paid for a facility that has been issued a Series A standardized permit shall be fifty-five thousand two hundred eighty dollars (\$55,280).
- (2) The fee to be paid for a facility that has been issued a Series B standardized permit shall be twenty-five thousand nine hundred ten dollars (\$25,910).
- (3) Except as specified in paragraph (4), the fee to be paid for a facility that has been issued a Series C standardized permit shall be twenty-one thousand seven hundred sixty dollars (\$21,760).
- (4) The fee for a facility that has been issued a Series C standardized permit is ten thousand eight hundred eighty dollars (\$10,880) if the facility meets all of the following conditions:

(A) The facility treats not more than 1,500 gallons of liquid hazardous waste and not more than 3,000 pounds of solid hazardous waste in any calendar month.

(B) The total facility storage capacity does not exceed 15,000 gallons of liquid hazardous waste and 30,000 pounds of solid hazardous waste.

(C) If the facility both treats and stores hazardous waste, the facility does not exceed the volume limitations specified in subparagraphs (A) and (B) for each individual activity.

(g) The California Department of Tax and Fee Administration shall deposit all fees collected pursuant to this section into the Hazardous Waste Facilities Account in the Hazardous Waste Control Account. The fees so deposited may be expended by the department, upon appropriation by the Legislature, for the purposes specified in Section 25174.01.

(h) Notwithstanding subdivision (a), a person who is issued a variance by the department from the requirement of obtaining a hazardous waste facilities permit or grant of interim status is not subject to the fee, for any reporting period following the reporting period in which the variance was granted by the department.

(i) Operators subject to facility fee liability pursuant to this section shall pay the following amounts:

(1) The operator shall pay the applicable facility fee for each reporting period in which the facility actually engaged in the treatment, storage, or disposal of hazardous waste.

(2) The operator shall pay the applicable facility fee for one additional reporting period immediately following the final reporting period in which the facility actually engaged in that treatment or storage. The facility's size for that additional reporting period shall be deemed to be the largest size at which the facility has ever been subject to the fee. If the department previously approved a unit or portion of the facility for a variance, closure, or permit-by-rule, the facility's size for that reporting period shall be deemed to be its largest size since the department granted the approval.

(3) The operator of a disposal facility shall pay twice the applicable facility fee for one additional reporting period immediately following the final reporting period in which the facility actually engaged in disposal of hazardous waste.

(4) A facility shall not be deemed to have stopped treating, storing, or disposing of hazardous waste unless it has actually ceased that activity and has notified the department of its intent to close.

(j) (1) Except as provided in Section 25404.5, the owner or operator of a facility or transportable treatment unit operating pursuant to a permit-by-rule shall pay a fee to the California Department of Tax and Fee Administration per facility or transportable treatment unit for each reporting period, or portion of a reporting period. The fee for the 2022–23 fiscal year reporting period shall be four thousand six hundred dollars (\$4,600). The department shall notify the California Department of Tax and Fee Administration of all known owners or operators operating pursuant to a permit-by-rule who are not exempted from this fee pursuant to Section 25404.5. The department shall also notify the California Department of Tax and Fee Administration of any owner or operator authorized to operate pursuant to a permit-by-rule, who is not exempted from this fee pursuant to Section 25404.5, within 60 days after the owner or operator is authorized.

(2) Except as provided in Section 25404.5, a generator operating under a grant of conditional authorization pursuant to Section 25200.3 shall pay a fee to the California Department of Tax and Fee Administration per facility for each reporting period, or portion of a reporting period, unless the generator is subject to a fee under a permit-by-rule. The fee for the 2022–23 fiscal year reporting period shall be four thousand six hundred dollars (\$4,600). The department shall notify the California Department of Tax and Fee Administration of all known generators operating pursuant to a grant of conditional authorization under Section 25200.3 who are not exempted from this fee pursuant to Section 25404.5. The department shall also notify the California Department of Tax and Fee Administration of any generator authorized to operate under a grant of conditional authorization, who is not exempted from this fee pursuant to Section 25404.5, within 60 days of the receipt of notification.

(3) Except as provided in Section 25404.5, the fee for a generator performing treatment conditionally exempted pursuant to Section 25144.6 or subdivision (a) or (c) of Section 25201.5 for the 2022–23 fiscal year reporting period shall be one hundred eighty dollars (\$180) paid to the California Department of Tax and Fee Administration per facility for each reporting period, unless that generator is subject to a fee under a permit-by-rule or a conditional authorization pursuant to Section 25200.3. The department shall notify the California Department of Tax and Fee Administration of all known facilities performing treatment conditionally exempted by Section 25144.6 or subdivision (a) or (c) of Section 25201.5 who are not exempted from this fee pursuant to Section 25404.5. The department shall also notify the California Department of Tax and Fee Administration of any generator who notifies the department that the generator is conducting a conditionally exempt treatment operation, and who is not exempted from this fee pursuant to Section 25404.5, within 60 days of the receipt of the notification.

(k) A treatment facility is not subject to the facility fee established pursuant to this section, if the facility engages in treatment exclusively to accomplish a removal or remedial action or a corrective action in accordance with an order issued by the United States Environmental Protection Agency pursuant to the federal act or in accordance with an order issued by the department pursuant to Section 25187, or if the removal or remedial action is carried out pursuant to a removal action work plan or a remedial action plan prepared pursuant to Article 12 (commencing with Section 79195) of Chapter 5 of Part 2 of Division 45 and is authorized to operate pursuant to Article 14 (commencing with Section 79290) of Chapter 5 of Part 2 of Division 45, if the facility was put in operation solely for purposes of complying with that order. The department shall instead assess a fee for that facility for the actual time spent by the department for the inspection and oversight of that facility. The department shall base the fee on the department's work standards and shall assess the fee on an hourly basis.

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

(m) This section shall become operative on July 1, 2022, and shall apply to the annual facility fees due for the 2022–23 fiscal year, and each fiscal year thereafter.

*(Amended by Stats. 2024, Ch. 80, Sec. 84. (SB 1525) Effective January 1, 2025.)*

**25205.2.1.** (a) (1) The Board of Environmental Safety shall establish, by regulation, a schedule of rates for the fee authorized by Section 25205.2, to be applicable commencing July 1, 2023, and may adjust the schedule of rates no more frequently than once per year thereafter and no later than October 1 of any year in which the Board of Environmental Safety adopts the schedule of rates.

(2) No later than October 1 of each year, the Board of Environmental Safety shall provide the California Department of Tax and Fee Administration the fee rates that have been established pursuant to this section.

(b) (1) The schedule of rates established pursuant to subdivision (a) shall be based on both of the following:

(A) The costs of the administration and collection of fees.

(B) Statewide general administrative costs assessed to the Hazardous Waste Facilities Account for that fiscal year.

(2) The total amount of fee revenues collected each fiscal year shall conform with the amounts appropriated by the Legislature for that fiscal year from the Hazardous Waste Facilities Account for expenditure, as authorized pursuant to Section 25174.01.

(3) The rates shall allow for a reserve in the Hazardous Waste Facilities Account each year at an amount determined by the Board of Environmental Safety to be sufficient to ensure that all programs funded by the Hazardous Waste Facilities Account will not be

adversely affected by any revenue shortfalls or additional baseline expenditure adjustments, but not to exceed 10 percent of authorized expenditure levels.

(c) (1) The rates established pursuant to subdivision (a) shall not exceed the following rates:

(A) The base rate in paragraph (1) of subdivision (b) of Section 25205.2 shall not exceed one hundred eighty-nine thousand eight hundred twenty dollars (\$189,820).

(B) The rate for a small facility with a postclosure permit in the first five years of the postclosure period established in paragraph (1) of subdivision (c) of Section 25205.2 shall not exceed fifty-three thousand nine hundred sixty dollars (\$53,960).

(C) The rate for a medium facility with a postclosure permit in the first five years of the postclosure period established in paragraph (2) of subdivision (c) of Section 25205.2 shall not exceed one hundred seven thousand nine hundred twenty dollars (\$107,920).

(D) The rate for a large facility with a postclosure permit in the first five years of the postclosure period established in paragraph (3) of subdivision (c) of Section 25205.2 shall not exceed one hundred sixty-one thousand eight hundred eighty dollars (\$161,880).

(E) The rate for a small facility with a postclosure permit after the first five years of the postclosure period established in paragraph (1) of subdivision (d) of Section 25205.2 shall not exceed twenty-eight thousand seven hundred fifty dollars (\$28,750).

(F) The rate for a medium facility with a postclosure permit after the first five years of the postclosure period established in paragraph (2) of subdivision (d) of Section 25205.2 shall not exceed fifty-seven thousand five hundred dollars (\$57,500).

(G) The rate for a large facility with a postclosure permit after the first five years of the postclosure period established in paragraph (3) of subdivision (d) of Section 25205.2 shall not exceed ninety-seven thousand one hundred dollars (\$97,100).

(H) The rate for a facility that has been issued a Series A standardized permit established in paragraph (1) of subdivision (f) of Section 25205.2 shall not exceed one hundred ten thousand five hundred sixty dollars (\$110,560).

(I) The rate for a facility that has been issued a Series B standardized permit established in paragraph (2) of subdivision (f) of Section 25205.2 shall not exceed fifty-one thousand eight hundred twenty dollars (\$51,820).

(J) The rate for a facility that has been issued a Series C standardized permit established in paragraph (3) of subdivision (f) of Section 25205.2 shall not exceed forty-three thousand five hundred twenty dollars (\$43,520).

(K) The rate for a facility that has been issued a Series C standardized permit established in paragraph (4) of subdivision (f) of Section 25205.2 shall not exceed twenty-one thousand seven hundred sixty dollars (\$21,760).

(L) The rate for a transportable treatment unit operating pursuant to a permit-by-rule established in paragraph (1) of subdivision (j) of Section 25205.2 shall not exceed nine thousand two hundred dollars (\$9,200).

(M) The rate for a generator operating under a grant of conditional authorization established in paragraph (2) of subdivision (j) of Section 25205.2 shall not exceed nine thousand two hundred dollars (\$9,200).

(N) The rate for a generator performing conditionally exempted treatment established in paragraph (3) of subdivision (j) of Section 25205.2 shall not exceed three hundred sixty dollars (\$360).

(2) The rate limits established in this subdivision are the limits for the 2023–24 fiscal year. Beginning with the 2024–25 fiscal year, and for each fiscal year thereafter, the rate limit shall be adjusted annually to reflect increases or decreases in the cost of living during the prior fiscal year, as measured by the Consumer Price Index issued by the Department of Industrial Relations or by a successor agency.

(d) If the Board of Environmental Safety determines the fee revenue collected during the preceding year was greater than, or less than, the amounts appropriated by the Legislature, the fee rates proposed by the Board of Environmental Safety shall be adjusted to compensate for the over or under collection of revenue.

(e) A regulation adopted pursuant to this section may be adopted as an emergency regulation in accordance with Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, and for the purposes of that chapter, including Section 11349.6 of the Government Code, the adoption of these regulations is an emergency and shall be considered by the Office of Administrative Law as necessary for the immediate preservation of the public peace, health, and safety, and general welfare. Notwithstanding Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, an emergency regulation adopted by the department pursuant to this section shall be filed with, but not be repealed by, the Office of

Administrative Law. A regulation adopted pursuant to this section shall remain in effect until repealed by the Board of Environmental Safety.

(f) This section shall become operative on January 1, 2022.

*(Added by Stats. 2021, Ch. 73, Sec. 51. (SB 158) Effective July 12, 2021. Operative January 1, 2022, by its own provisions.)*

**25205.5.** (a) (1) Except as otherwise provided in this section, a generator of hazardous waste shall pay to the California Department of Tax and Fee Administration a generation and handling fee for each generator site that generates an amount equal to, or more than, five tons for each calendar year, or portion of the calendar year.

(2) For the 2022–23 fiscal year, the fee rate shall be forty-nine dollars and twenty-five cents (\$49.25) for each ton or fraction of a ton of hazardous waste generated in calendar year 2021.

(3) Commencing July 1, 2023, the fee rates established pursuant to Section 25205.5.01 shall apply to each ton, including the first five tons, or fraction of a ton rounded up to the next nearest ton, of hazardous waste generated.

(4) For purposes of calculating the amount of the fee imposed pursuant to paragraph (1), a generator of hazardous waste that is issued a hazardous waste facilities permit from the department and that pays the annual facility fee, as specified in Section 25205.2, may deduct, from the amount of hazardous waste otherwise subject to this subdivision that is generated per calendar year, the amount of hazardous waste that is stored, bulked, and transferred solely through the location of the permitted hazardous waste facility and that is in route to another facility that is authorized to do any of the following:

(A) Manage the hazardous waste for reclamation and recovery, including fuel blending before energy recovery at another site.

(B) Manage the hazardous waste through destruction methods or treatment before disposal at another site.

(C) Manage the hazardous waste by any form of treatment.

(D) Dispose of the hazardous waste.

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

(c) This section shall become operative on January 1, 2022, and applies to the generation and handling fees imposed pursuant to subdivision (a) for hazardous waste generated on or after January 1, 2021.

*(Amended by Stats. 2024, Ch. 72, Sec. 23. (SB 156) Effective July 2, 2024.)*

**25205.5.01.** (a) (1) The Board of Environmental Safety shall establish, by regulation, a schedule of rates for the fee authorized by Section 25205.5, to be applicable commencing July 1, 2023, and may adjust the schedule of rates no more frequently than once per year thereafter and no later than October 1 of any year in which the Board of Environmental Safety adopts the schedule of rates.

(2) No later than October 1 of each year, the board shall provide the California Department of Tax and Fee Administration the fee rates that have been modified pursuant to this section.

(b) (1) The schedule of rates established pursuant to subdivision (a) shall be based on both of the following:

(A) The costs of the administration and collection of fees.

(B) Statewide general administrative costs assessed to the Hazardous Waste Control Account for that purpose.

(2) The total amount of fee revenues collected each fiscal year shall conform with the amounts appropriated by the Legislature for that fiscal year from the Hazardous Waste Control Account for expenditure as authorized pursuant to Section 25174.

(3) The rates shall allow for a reserve in the Hazardous Waste Control Account each year at an amount determined by the Board of Environmental Safety to be sufficient to ensure that all programs funded by the Hazardous Waste Control Account will not be adversely affected by any revenue shortfalls or additional baseline expenditure adjustments, but not to exceed 10 percent of authorized expenditure levels.

(c) (1) The rate established by the Board of Environmental Safety pursuant to subdivision (a) shall not exceed ninety-eight dollars and fifty cents (\$98.50).

(2) The rate limit established in this subdivision is the limit for the 2023–24 fiscal year. Beginning with the 2024–25 fiscal year, and for each fiscal year thereafter, the rate limit shall be adjusted annually to reflect increases or decreases in the cost of living during the prior fiscal year, as measured by the Consumer Price Index issued by the Department of Industrial Relations or by a successor agency.

(d) If the Board of Environmental Safety determines the fee revenue collected during the preceding year was greater than, or less than, the amounts appropriated by the Legislature, the fee rates proposed by the Board of Environmental Safety shall be adjusted to compensate for the over or under collection of revenue.

(e) A regulation adopted pursuant to this section may be adopted as an emergency regulation in accordance with Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, and for the purposes of that chapter, including Section 11349.6 of the Government Code, the adoption of these regulations is an emergency and shall be considered by the Office of Administrative Law as necessary for the immediate preservation of the public peace, health, and safety, and general welfare. Notwithstanding Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, an emergency regulation adopted by the department pursuant to this section shall be filed with, but not be repealed by, the Office of Administrative Law. A regulation adopted pursuant to this section shall remain in effect until repealed by the Board of Environmental Safety.

(f) This section shall become operative on January 1, 2022.

*(Added by Stats. 2021, Ch. 73, Sec. 56. (SB 158) Effective July 12, 2021. Operative January 1, 2022, by its own provisions.)*

**25205.5.1.** Notwithstanding Section 25205.5, the department may adopt regulations exempting victims of disasters from the generation and handling fee imposed pursuant to Section 25205.5. The regulations may allow that exemption if all of the following apply:

(a) The hazardous waste is generated in a geographical area identified in a state of emergency proclamation by the Governor pursuant to Section 8625 of the Government Code because of fire, flood, storm, earthquake, riot, or civil unrest.

(b) The hazardous waste is generated when property owned or controlled by the victim is damaged or destroyed as a result of the disaster.

(c) The hazardous waste is not hazardous waste that is routinely produced as part of a manufacturing or commercial business or that is managed by a hazardous waste facility or a facility operated by a generator of hazardous waste who files a hazardous waste notification statement with the department pursuant to subdivision (a) of Section 25158.

(d) The victim meets any other condition or limitation on eligibility specified by the department.

(e) This section shall become operative on January 1, 2022, and shall apply to the fees due for the 2022 reporting period and thereafter, including the prepayments due during the reporting period and the fee due and payable following the reporting period.

*(Repealed (in Sec. 57) and added by Stats. 2021, Ch. 73, Sec. 58. (SB 158) Effective July 12, 2021. Operative January 1, 2022, by its own provisions.)*

**25205.5.2.** (a) Notwithstanding Section 25205.5, a generator of hazardous waste that is generated from a project that meets the criteria in subdivision (b) shall pay to the Department of Toxic Substances Control a generation and handling fee for each generator site that generates an amount equal to, or more than, five tons for each calendar year, or portion of the calendar year, of hazardous waste that meets the criteria in subdivision (c).

(b) The fee imposed pursuant to this section shall apply only to projects that meet all of the following criteria:

(1) The project is certified by the Governor as an environmental leadership development project pursuant to Section 21183 of the Public Resources Code.

(2) The project will provide at least 2,000 new housing units and is legally obligated to produce a minimum amount of required affordable housing units, including via in-lieu fee.

(3) The generator of the hazardous waste acquired ownership of the property from which the hazardous waste was generated before July 1, 2022, and commenced the cleanup activity of hazardous waste that is non-RCRA hazardous waste, as described in paragraph (1) of subdivision (c), before July 1, 2022.

(c) The fee imposed pursuant to this section shall apply only to hazardous waste that meets all of the following criteria:

(1) The hazardous waste was generated in calendar years 2021, 2022, or 2023.

(2) The hazardous waste is non-RCRA hazardous waste, excluding asbestos.



(3) The hazardous waste was generated in a remedial action, a removal action, or corrective action taken pursuant to, or generated in a soil disturbance conducted in compliance with a risk management plan approved pursuant to, this chapter, Chapter 6.65 (commencing with Section 25260), Chapter 6.7 (commencing with Section 25280), Chapter 6.75 (commencing with Section 25299.10), former Chapter 6.8 (commencing with Section 25300), or Division 45 (commencing with Section 78000), or generated in any other required or voluntary cleanup, removal, or remediation.

(d) All of the following shall apply to the fee imposed pursuant to this section:

(1) The fee shall be in an amount of five dollars and seventy-two cents (\$5.72) for each ton, including the first five tons, or fraction of a ton rounded up to the next nearest ton of hazardous waste.

(2) The fee shall be collected and administered by the Department of Toxic Substances Control and is due and payable in one installment, on or before February 28 of each fiscal year.

(3) For purposes of calculating the amount of the fee imposed pursuant to paragraph (1), all exemptions and exclusions applicable to the fee imposed pursuant to Section 25205.5 shall apply.

(e) (1) The generator of hazardous waste shall file an annual return in the form prescribed by the California Department of Tax and Fee Administration, and pay the proper amount of fee due. Returns shall be authenticated in a form or pursuant to methods as may be prescribed by the California Department of Tax and Fee Administration.

(2) The generator of hazardous waste shall amend the annual return filed in fiscal years 2021–22 and 2022–23 to reflect the appropriate fee rates imposed pursuant to Section 25205.5 and this section for hazardous waste generated in calendar year 2021.

(3) The generator of hazardous waste shall file an annual return for fiscal years 2023–24 and 2024–25 to reflect the appropriate fee rates imposed pursuant to Section 25205.5 and this section for hazardous waste generated in calendar years 2022 and 2023.

(f) A generator of hazardous waste that is generated from a project that meets the criteria in subdivision (b) shall report to the directors of the Department of Toxic Substances Control and the California Department of Tax and Fee Administration by January 1 of the fiscal year in which the fee is assessed all of the following information:

(1) All identification numbers issued by the Department of Toxic Substances Control or by the United States Environmental Protection Agency that are associated with the project that meets the criteria in subdivision (b). If multiple identification numbers are used by a single company, all of the company's identification numbers shall be included.

(2) All account numbers issued by the California Department of Tax and Fee Administration.

(3) For each identification number issued by the Department of Toxic Substances Control or by the United States Environmental Protection Agency, the total tonnage of hazardous waste generated from the project that meets the criteria in subdivision (b), itemized as follows:

(A) The type and total tonnage of hazardous waste generated, identified by federal or state waste codes and the organic or inorganic chemical constituent or constituents causing the waste to be hazardous.

(B) Any exemptions or exclusions the generator claims is applicable to the hazardous waste generated and the total tonnage to which each of those exemptions applies.

(g) Hazardous waste generated from a project meeting all of the criteria in subdivision (b) that does not meet all of the criteria in subdivision (c) shall be subject to the fee imposed pursuant to Section 25205.5 and shall be paid in accordance with Part 22 (commencing with Section 43001) of Division 2 of the Revenue and Taxation Code.

(h) This section shall remain in effect only until January 1, 2026.

*(Amended by Stats. 2024, Ch. 72, Sec. 24. (SB 156) Effective July 2, 2024. Inoperative January 1, 2026, by its own provisions.)*

**25205.5.3.** (a) (1) The department shall adopt regulations to establish a process for evaluating exemptions from the fee imposed pursuant to 25205.5 claimed by a generator. The department shall adopt these regulations in consultation with the California Department of Tax and Fee Administration and after conducting one or more public workshops for which the department provides public notice and provides an opportunity for all interested parties to comment.

(2) The regulations adopted pursuant to this section shall establish both of the following:

(A) The criteria and process for evaluating exemption claims.

(B) The information a claimant is required to submit to the department.

(b) A regulation adopted pursuant to this section may be adopted as an emergency regulation pursuant to Section 25205.5.4.



**25205.5.4.** (a) The department may adopt, amend, or repeal, in accordance with the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code), regulations as may be necessary to implement the fees imposed pursuant to this article.

(b) Regulations adopted by the department pursuant to this section shall be developed in consultation with the Board of Environmental Safety. The department shall conduct one or more public workshops before adopting the proposed regulations.

(c) Regulations adopted by the department pursuant to this section and Section 25205.5.3 may be adopted as emergency regulations in accordance with the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code), and for purposes of that act, including Section 11349.6 of the Government Code, the adoption of the regulations is an emergency and shall be considered by the Office of Administrative Law as necessary for the immediate preservation of the public peace, health, and safety, and general welfare. Notwithstanding the Administrative Procedure Act (Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code), emergency regulations adopted by the department pursuant to this section shall be filed with, but not be repealed by, the Office of Administrative Law, and shall remain in effect until repealed by the department.

*(Added by Stats. 2024, Ch. 72, Sec. 26. (SB 156) Effective July 2, 2024.)*

**25205.6.** (a) For purposes of this section, "organization" means a corporation, limited liability company, limited partnership, limited liability partnership, general partnership, and sole proprietorship.

(b) On or before October 1 of each year, the department shall provide the California Department of Tax and Fee Administration with a schedule of codes that consists of the types of organizations that use, generate, store, or conduct activities in this state related to hazardous materials, as defined in Section 25501, including, but not limited to, hazardous waste. The schedule shall consist of identification codes from one of the following classification systems, as deemed suitable by the department:

(1) The Standard Industrial Classification (SIC) system established by the United States Department of Commerce.

(2) The North American Industry Classification System (NAICS) adopted by the United States Census Bureau.

(c) (1) Each organization of a type identified in the schedule adopted pursuant to subdivision (a) shall pay an annual fee in accordance with Section 43152.9 of the Revenue and Taxation Code for the fiscal year in which it is assessed.

(2) The annual fee amounts for the 2022–23 fiscal year shall be set at the following amounts:

(A) One thousand two hundred sixty-one dollars (\$1,261) for those organizations with 100 or more employees, but fewer than 250 employees.

(B) Two thousand seven hundred six dollars (\$2,706) for those organizations with 250 or more employees, but fewer than 500 employees.

(C) Sixteen thousand dollars (\$16,000) for those organizations with 500 or more employees, but fewer than 1,000 employees.

(D) Fifty-four thousand one hundred dollars (\$54,100) for those organizations with 1,000 or more employees.

(3) Commencing July 1, 2023, the fee rates established pursuant to Section 25205.6.1 shall apply.

(d) The fee imposed pursuant to this section shall be paid by each organization that is identified in the schedule adopted pursuant to subdivision (b) in accordance with Part 22 (commencing with Section 43001) of Division 2 of the Revenue and Taxation Code and shall be deposited in the Toxic Substances Control Account. The revenues shall be available, upon appropriation by the Legislature, for the purposes specified in subdivision (b) of Section 25173.6.

(e) For purposes of this section, the number of employees employed by an organization is the number of persons employed in this state for more than 500 hours during the calendar year preceding the calendar year in which the fee is due.

(f) (1) Pursuant to paragraph (3) of subsection (c) of Section 104 of the federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (42 U.S.C. Sec. 9604(c)(3)), the state is obligated to pay specified costs of removal and remedial actions carried out pursuant to the federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (42 U.S.C. Sec. 9601 et seq.).

(2) The fee rates specified in subdivision (c) are intended to provide sufficient revenues to fund the purposes of subdivision (b) of Section 25173.6, including appropriations in any given fiscal year to fund the state's obligation pursuant to paragraph (3) of

subsection (c) of Section 104 of the federal Comprehensive Environmental Response, Compensation, and Liability Act of 1980, as amended (42 U.S.C. Sec. 9604(c)(3)).

(g) This section does not apply to a nonprofit corporation primarily engaged in the provision of residential social and personal care for children, the aged, and special categories of persons with some limits on their ability for self-care, as described in SIC Code 8361 of the Standard Industrial Classification (SIC) Manual published by the United States Office of Management and Budget, 1987 edition or as described in Codes 623220, 623312, and 623990 of the North American Industry Classification System (NAICS) published by the United States Office of Management and Budget, 2017 edition.

(h) This section shall become operative on January 1, 2022.

*(Repealed (in Sec. 59) and added by Stats. 2021, Ch. 73, Sec. 60. (SB 158) Effective July 12, 2021. Operative January 1, 2022, by its own provisions.)*

**25205.6.1** (a) (1) The Board of Environmental Safety shall establish, by regulation, a schedule of rates for the fees authorized by Section 25205.6 to be applicable commencing July 1, 2023, and may adjust the schedule of rates, no more frequently than once per year and no later than October 1 of any year in which the board adopts the schedule of rates.

(2) No later than October 1 of each year, the Board of Environmental Safety shall provide the California Department of Tax and Fee Administration the fee rates that have been modified pursuant to this section.

(b) (1) The schedule of rates established pursuant to subdivision (a) shall be based on both of the following:

(A) The costs of the administration and collection of fees.

(B) Statewide general administrative costs assessed to the account for that fiscal year.

(2) The total amount of fee revenues collected each fiscal year shall conform with the amounts appropriated by the Legislature for that fiscal year from the Toxic Substances Control Account for expenditure as authorized pursuant to Section 25173.6.

(3) The rates shall allow for a reserve in the Toxic Substances Control Account each year at an amount determined by the board to be sufficient to ensure that all programs funded by the Toxic Substances Control Account will not be adversely affected by any revenue shortfalls or additional baseline expenditure adjustments, but not to exceed 10 percent of the authorized expenditure levels.

(c) (1) The rates established pursuant to subdivision (a) shall be set for the following categories, and shall not exceed the levels noted:

(A) Organizations with 100 or more employees, but fewer than 250 employees. This fee shall not exceed two thousand five hundred twenty-two dollars (\$2,522).

(B) Organizations with 250 or more employees, but fewer than 500 employees. This fee shall not exceed five thousand four hundred twelve dollars (\$5,412).

(C) Organizations with 500 or more employees, but fewer than 1,000 employees. This fee shall not exceed thirty-two thousand dollars (\$32,000).

(D) Organizations with 1,000 or more employees. This fee shall not exceed one hundred eight thousand two hundred dollars (\$108,200).

(2) The rate limits established in this subdivision are the limits for the 2023–24 fiscal year. Beginning with the 2024–25 fiscal year, and for each fiscal year thereafter, the rate limits shall be adjusted annually to reflect increases or decreases in the cost of living during the prior fiscal year, as measured by the Consumer Price Index issued by the Department of Industrial Relations or by a successor agency.

(d) A regulation adopted pursuant to this section may be adopted as an emergency regulation in accordance with Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, and for the purposes of that chapter, including Section 11349.6 of the Government Code, the adoption of these regulations is an emergency and shall be considered by the Office of Administrative Law as necessary for the immediate preservation of the public peace, health, and safety, and general welfare. Notwithstanding Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code, an emergency regulation adopted by the department pursuant to this section shall be filed with, but not be repealed by, the Office of Administrative Law. A regulation adopted pursuant to this section shall remain in effect until repealed by the Board of Environmental Safety.

**25205.7.** (a) (1) A person who applies for, or requests, any of the following shall enter into a written agreement with the department pursuant to which that person shall reimburse the department, pursuant to Article 9.2 (commencing with Section 25206.1), for the costs incurred by the department in processing the application or responding to the request:

(A) A new hazardous waste facilities permit, including a standardized permit.

(B) A hazardous waste facilities permit for postclosure.

(C) A renewal of an existing hazardous waste facilities permit, including a standardized permit or postclosure permit.

(D) A class 2 or class 3 modification of an existing hazardous waste facilities permit or grant of interim status, including a standardized permit or grant of interim status or a postclosure permit.

(E) A variance.

(F) A waste classification determination.

(2) (A) Except as provided in subparagraph (B), an agreement required pursuant to paragraph (1) shall provide for at least 25 percent of the reimbursement to be made in advance of the processing of the application or the response to the request. The 25-percent advance payment shall be based upon the department's total estimated costs of processing the application or response to the request.

(B) Subparagraph (A) shall not apply with regard to an agreement entered into by a facility owned by a federal agency.

(3) An agreement entered into pursuant to this section shall, if applicable, include the department's costs of reviewing and overseeing corrective action as set forth in subdivision (b).

(b) An applicant pursuant to paragraph (1) of subdivision (a) and the owner and the operator of the facility shall pay the department's costs in reviewing and overseeing any corrective action program described in the application for a standardized permit pursuant to subparagraph (C) of paragraph (2) of subdivision (c) of Section 25201.6 or required pursuant to subdivision (b) of Section 25200.10, and in reviewing and overseeing any corrective action work undertaken at the facility pursuant to that corrective action program.

(c) (1) An applicant pursuant to paragraph (1) of subdivision (a) and the owner and the operator of the facility shall, pursuant to Section 21089 of the Public Resources Code, pay all costs incurred by the department for purposes of complying with the California Environmental Quality Act (Division 13 (commencing with Section 21000) of the Public Resources Code), in conjunction with an application or request for any of the activities identified in subdivision (a), including any activities associated with correction action.

(2) Paragraph (1) does not apply to projects that are exempt from the California Environmental Quality Act (Division 13 (commencing with Section 21000) of the Public Resources Code).

(d) Reimbursements received pursuant to this section shall be placed in the Hazardous Waste Control Account for appropriation in accordance with Section 25174.

(e) Subdivision (a) does not apply to a variance granted pursuant to Article 4 (commencing with Section 66263.40) of Chapter 13 of Division 4.5 of Title 22 of the California Code of Regulations.

(f) Subdivision (a) does not apply to any of the following:

(1) A variance issued to a public agency to transport wastes for purposes of operating a household hazardous waste collection facility or to transport waste from a household hazardous waste collection facility, which receives household hazardous waste or hazardous waste from very small quantity generators pursuant to Article 10.8 (commencing with Section 25218).

(2) A permanent household hazardous waste collection facility.

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

(g) Fees imposed pursuant to this section shall be administered and collected by the department.

(h) (1) The changes made in this section by Chapter 340 of the Statutes of 2016 apply to applications and requests submitted to the department on and after April 1, 2016.

(2) If, on and after April 1, 2016, an applicant has submitted an application and paid a fee pursuant to subdivision (d), as that subdivision read on April 1, 2016, but before September 13, 2016, the department shall determine the difference between the

amount paid by the applicant and the amount due pursuant to subdivision (a), and that applicant shall be liable for that amount.

*(Amended by Stats. 2021, Ch. 153, Sec. 4. (AB 698) Effective January 1, 2022.)*

**25205.13.** (a) Notwithstanding any other provision of law or regulation, for the 1993 reporting period, the deadline for submitting permit-by-rule fixed treatment unit facility-specific notifications and unit-specific notifications is April 1, 1993, or 60 days prior to commencing the first treatment of that waste, whichever date is later.

(b) The development and publication of the notification form for a fixed or transportable treatment unit operating pursuant to a permit-by-rule, as specified in subdivisions (a) and (b) of Section 67450.2 of Title 22 of the California Code of Regulations, is not subject to Chapter 3.5 (commencing with Section 11340) of Part 1 of Division 3 of Title 2 of the Government Code. The department shall hold at least one public workshop concerning the development of the notification form.

(c) A facility or transportable treatment unit operating pursuant to a permit-by-rule shall provide the following information with the notifications required pursuant to subdivisions (a) and (b) of Section 67450.2 of Title 22 of the California Code of Regulations:

(1) The basis for determining that a hazardous waste facility permit is not required under the federal act.

(2) Documentation of any convictions, judgments, settlements, or orders resulting from an action by any local, state, or federal environmental or public health enforcement agency concerning the operation of the facility within the last three years, as the documents would be available under the California Public Records Act (Division 10 (commencing with Section 7920.000) of Title 1 of the Government Code) or the Information Practices Act of 1977 (Chapter 1 (commencing with Section 1798) of Title 1.8 of Part 4 of the Civil Code).

(3) A waste minimization certificate, as specified in Section 25202.9.

(d) The facility or transportable treatment unit operating pursuant to a permit-by-rule shall treat only waste that is generated onsite.

*(Amended by Stats. 2021, Ch. 615, Sec. 246. (AB 474) Effective January 1, 2022. Operative January 1, 2023, pursuant to Sec. 463 of Stats. 2021, Ch. 615.)*

**25205.16.** (a) The department shall establish an identification number certification system to annually verify the accuracy of information related to generators, transporters, and facilities authorized to treat, store, or dispose of hazardous waste. Each entity issued an identification number shall provide or verify the information specified in paragraphs (1) to (9), inclusive, when requested by the department. The system shall include the provision or verification of all of the following information:

(1) The name, mailing address, facsimile number, fictitious business name, federal employer number, California Department of Tax and Fee Administration identification number, SIC code, email address, if available, and telephone number of the firm or organization engaged in hazardous waste activities.

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

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

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

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

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

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

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

(A) Generation.

(B) Transportation.

(C) Onsite treatment, storage, or disposal.

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

(b) Any generator, transporter, and facility operator who fails to comply with this section, or who fails to provide information required by the department to verify the accuracy of hazardous waste activity data, shall be subject to suspension of any and all identification numbers assigned to the generator, transporter, or facility operator and to any other authorized enforcement action.

(c) This section shall become operative on January 1, 2022.

*(Repealed (in Sec. 66) and added by Stats. 2021, Ch. 73, Sec. 67. (SB 158) Effective July 12, 2021. Operative January 1, 2022, by its own provisions.)*

**25205.17.** Notwithstanding any other provision of law, no facility for any reporting period prior to 1994 shall be a "disposal facility" for purposes of the annual facility fee if that facility had a permit or interim status document issued by the department which designated that facility or any part of its process as "storage" or "treatment" and did not designate that facility or any part of its process as "disposal" or "landfill."

*(Added by Stats. 1993, Ch. 1145, Sec. 13. Effective January 1, 1994.)*

**25205.18.** (a) If a facility has a permit or an interim status document which sets forth the facility's allowable capacity for treatment or storage, the facility's size for purposes of the annual facility fee pursuant to Section 25205.2 shall be based upon that capacity, except as provided in subdivision (d).

(b) If a facility's allowable capacity changes or is initially established as a result of a permit modification, or a submission of a certification pursuant to subdivision (d), the fee that is due for the reporting period in which the change occurs shall be the higher fee.

(c) The department may require the facility to submit an application to modify its permit to provide for an allowable capacity.

(d) A facility may reduce its allowable capacity below the amounts specified in subdivision (a) or (c) by submitting a certification signed by the owner or operator in which the owner or operator pledges that the facility will not handle hazardous waste at a capacity above the amount specified in the certification. In that case, the facility's size for purposes of the annual facility fee pursuant to Section 25205.2 shall be based upon the capacity specified in the certification, until the certification is withdrawn. Exceeding the capacity limits specified in a certification that has not been withdrawn shall be a violation of the hazardous waste control law and may subject a facility or its operator to a penalty and corrective action as provided in this chapter.

(e) This section shall have no bearing on the imposition of the annual postclosure facility fee.

*(Amended by Stats. 2016, Ch. 340, Sec. 20. (SB 839) Effective September 13, 2016.)*

**25205.19.** (a) If a facility has a permit or an interim status document which sets forth the facility's type, pursuant to Section 25205.1, as either treatment, storage, or disposal, the facility's type for purposes of the annual facility fee pursuant to Section 25205.2 shall be rebuttably presumed to be what is set forth in that permit or document.

(b) If the facility's type changes as a result of a permit or interim status modification, any change in the annual facility fee shall be effective the reporting period following the one in which the modification becomes effective.

(c) If the facility's permit or interim status document does not set forth its type, the department may require the facility to submit an application to modify the permit or interim status document to provide for a facility type.

(d) A permit or interim status document may set forth more than one facility type or size. In accordance with subdivision (d) of Section 25205.4, the facility shall be subject only to the highest applicable fee.

*(Amended by Stats. 2016, Ch. 340, Sec. 21. (SB 839) Effective September 13, 2016.)*

**25205.21.** (a) Notwithstanding Section 25205.2, a disposal facility operator that is a government agency shall be subject to a maximum facility fee of ten thousand dollars (\$10,000) for any reporting period of 12 months and five thousand dollars (\$5,000) for any reporting period of six months, for that disposal facility for any reporting period in which it did not at any time dispose of hazardous waste during the reporting period. This section shall apply to all reporting periods since the inception of the facility fee up to and including the reporting period ending December 31, 1998.

(b) This section shall not affect the imposition of the annual postclosure facility fee imposed pursuant to Section 25205.2.

*(Amended by Stats. 2022, Ch. 60, Sec. 28. (AB 203) Effective June 30, 2022.)*

**25205.22.** (a) On and after January 1, 2022, for hazardous waste imported into this state for purposes of treatment, recycling, or disposal, the operator of the facility receiving the imported hazardous waste shall pay the applicable generation and handling fee.

(b) This section shall become operative on January 1, 2022, and shall apply to the generation and handling fees due for the 2022 reporting period and thereafter, including the prepayments due during the reporting period and the fee due and payable by February 28 of the year following the reporting period.

*(Repealed (in Sec. 70) and added by Stats. 2021, Ch. 73, Sec. 71. (SB 158) Effective July 12, 2021. Operative January 1, 2022, by its own provisions.)*

**25205.23.** Notwithstanding Chapter 3 (commencing with Section 43151) of Part 22 of Division 2 of the Revenue and Taxation Code, at the request of any party contesting any fee imposed pursuant to this chapter or Part 2 (commencing with Section 78000) of Division 45, the department may hold an informal conference to attempt to settle the dispute. Upon the payment of any sum agreed upon between the contesting party and the department in settlement of the disputed fee liability, the liable person shall be released from any further liability for payment of the disputed fee.

*(Amended by Stats. 2022, Ch. 258, Sec. 54. (AB 2327) Effective January 1, 2023. Operative January 1, 2024, pursuant to Sec. 130 of Stats. 2022, Ch. 258.)*

**25205.25.** (a) The Legislature hereby finds and declares that changes made to the imposition and administration of the disposal fee, generator fee, and transportable treatment unit fee set forth in Sections 28, 53, 54, and 64 of Chapter 73 of the Statutes of 2021 were not intended to repeal the authority for the Department of Toxic Substances Control and the California Department of Tax and Fee Administration to continue to administer and collect those fees.

(b) The disposal fee that was imposed pursuant to Section 25174.1, as that section read on December 31, 2022, for hazardous waste disposed of on or before June 30, 2022, that was due and payable on or before June 30, 2022, shall continue to be administered and collected.

(c) The generator fee that was imposed pursuant to Section 25205.5, as that section read on December 31, 2021, for hazardous waste generated on or before December 31, 2021, that was due and payable on or before February 28, 2022, shall continue to be administered and collected.

(d) The transportable treatment unit fee imposed pursuant to Section 25205.14, as that section read on December 31, 2022, for each facility or transportable treatment unit authorized on or before June 30, 2022, and that was due and payable on or before December 31, 2022, shall continue to be administered and collected.

(e) The exemptions and exclusions authorized pursuant to Section 25174.7, as that section on December 31, 2022, and Section 25205.5, as that section read on December 31, 2021, shall only apply to the fees described in subdivisions (b) and (c).

(f) It is the intent of the Legislature to authorize the California Department of Tax and Fee Administration to administer and collect the fees specified in this section in accordance with Part 22 (commencing with Section 43001) of Division 2 of the Revenue and Taxation Code.

*(Added by Stats. 2024, Ch. 72, Sec. 27. (SB 156) Effective July 2, 2024.)*