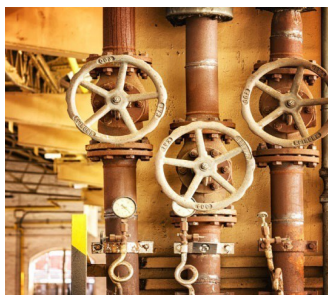


# GENERATION & HANDLING FEE

## THE GENERATION & HANDLING FEE



The Generation & Handling (G&H) Fee is imposed on generators of hazardous waste that generate five or more tons of hazardous waste at each site in California within a calendar year. The fee is a flat rate per ton, or fraction of a ton rounded up to the next ton and is assessed on all applicable manifested and unmanifested waste generated. This includes recycled waste, treated wood waste, imported waste, and waste sent outside of California for disposal.

Each year, the Board of Environmental Safety adjusts the G&H Fee on or before October 1<sup>st</sup>. The fee is assessed on the waste generated in the previous calendar year. For waste that was generated in **2023**, the rate is **\$60.05 per ton**, or fraction of a ton. This includes the first five tons, and fractions of a ton are not prorated.

## HOW TO PAY THE GENERATION & HANDLING FEE

The California Department of Tax and Fee Administration (CDTFA) administers the G&H Fee on behalf of the Department of Toxic Substances Control (DTSC) and deposits revenues into the Hazardous Waste Control Account (HWCA).

Generators of five or more tons of hazardous waste **must register and file a return** with CDTFA on the waste generated in the prior calendar year.

The fee is paid in two installments for each fiscal year:

- ½ of the fee is due by November 30 (prepayment)
- ½ of the fee is due by February 28 (return)

| Fiscal Year | Hazardous Waste Generated in | CDTFA Reporting Period | Prepayment Due Date | Return & Final Payment Due Date |
|-------------|------------------------------|------------------------|---------------------|---------------------------------|
| 2024/25     | Calendar Year 2023           | 30-Jun-2025            | 30-Nov-2024         | 28-Feb-2025                     |
| 2025/26     | Calendar Year 2024           | 30-Jun-2026            | 30-Nov-2025         | 28-Feb-2026                     |
| 2026/27     | Calendar Year 2025           | 30-Jun-2027            | 30-Nov-2026         | 28-Feb-2027                     |

## G&H FEE DEDUCTION

A generator of hazardous waste can deduct hazardous waste that is stored, bulked, and transferred through their site. This waste must not undergo treatment and must be in route to another facility.

## G&H FEE EXEMPTIONS

Some examples of hazardous waste generated and is exempt from the G&H Fee:

- Hazardous waste generated by a governmental agency when taking an immediate action necessary to remove or remedy an imminent and substantial threat of a release of a hazardous substance caused by a person other than the governmental agency
- Hazardous waste generated from operation of a household hazardous waste collection facility
- Universal waste as defined in Health and Safety Code section 25123.8
- Banned, outdated, and unregistered agricultural wastes submitted to an authorized county collection program
- Do-it-Yourselfer used oil collected by Certified Used Oil Collection Centers
- Reusable soiled textile materials
- Hazardous materials recycled and used onsite and not transferred offsite
- Hazardous waste that is treated onsite to be nonhazardous at an authorized facility pursuant to the applicable hazardous waste facilities permit requirements
- Wastes generated by victims of natural disasters under declared emergency but not routinely produced by the generator

## GENERATOR ROLES & RESPONSIBILITIES

- Generators are responsible for managing and tracking the hazardous waste generated at each of their sites
- Generators are required to report to DTSC on generation data through the required reporting systems (e.g. Electronic Verification Questionnaire (eVQ), Transporter Quarterly Reports (TQR))
- Generators must validate the generation information in various hazardous waste tracking systems (e.g. HWTS, e-Manifest)
- All generators of five or more tons of hazardous waste **must file a return with CDTFA**
- Generators must verify the applicability of any claimed exemption(s) and report them in eVQ and on the CDTFA fee return



## WHAT THE G&H FEE DOES

Deposited into the HWCA, the fee funds hazardous waste regulatory and oversight activities including:

- Inspections
- Enforcement
- Waste Evaluation Activities
- Administrative Activities

## RESOURCES

### General Fee Information:

**Website:** [DTSC.ca.gov/fees](https://dtsc.ca.gov/fees)

**Email:** [Fees@dtsc.ca.gov](mailto:Fees@dtsc.ca.gov)

**Phone:** 1-916-445-1664

### Filing Returns and Making Payments:

**Website:** [CDTFA.ca.gov](https://cdtfa.ca.gov)

**Phone:** 1-800-400-7115

### Electronic Verification Questionnaire:

**Website:** [evq.dtsc.ca.gov](https://evq.dtsc.ca.gov)

**Email:** [evq@dtsc.ca.gov](mailto:evq@dtsc.ca.gov)

**Phone:** 1-877-454-4012

### Hazardous Waste Tracking System:

**Website:** [hwts.dtsc.ca.gov](https://hwts.dtsc.ca.gov)

**Email:** [hwtsadmin@dtsc.ca.gov](mailto:hwtsadmin@dtsc.ca.gov)

**Phone:** 1-800-618-6942

### Manifest Corrections:

**Email:** [manifestcorrections@dtsc.ca.gov](mailto:manifestcorrections@dtsc.ca.gov)

**Phone:** 1-800-618-6942

### Board of Environmental Safety:

**Website:** <https://bes.dtsc.ca.gov/>

**Email:** [BESinfo@bes.dtsc.ca.gov](mailto:BESinfo@bes.dtsc.ca.gov)