

SPECIAL TAXES AND FEES

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NEWSLETTER

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Welcome to the online Special Taxes and Fees Newsletter!

This annual publication is a combination of three newsletters: Environmental Fees, Excise Taxes, and Fuel Taxes. It summarizes changes to tax and fee laws administered by the Special Taxes and Fees Division of the Board of Equalization (BOE). By making this publication available online, we are able to provide more information than was possible in the paper version.

FIND ARTICLES OF INTEREST

We invite you to scroll through the pages to find, or click on the article title in the "In this issue" section to move directly to, an article of interest. Click on the BOE icon in the top left corner of the page to return to the table of contents. Links within the articles will take you to our website where you can find more information on the topic referenced.

KEEP A COPY FOR YOUR FILES

This new format allows you to print the entire publication or to print just the pages that provide information that pertains to your interests. If you are going paperless, download this document to your computer.

STAY INFORMED

This newsletter is published each December. Back issues of Environmental Fees, Excise Taxes, and Fuel Taxes newsletters are available on our website.

For more information regarding special taxes and fees administered by the BOE, please go to www.boe.ca.gov. You can also sign up online to receive this newsletter at [Get BOE Updates](#).

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New legislation takes effect January 1, 2011

The following is a summary of the changes in law that the Legislature enacted during the 2010 legislative session. These changes affect some of the programs administered by the Special Taxes and Fees Division. For copies of these bills, please write to the Legislative Bill Room, 1303 10th Street, Room B32, Sacramento, CA 95814, or you can view the bills on this website: www.leginfo.ca.gov/bilinfo.html.

Cigarette and Tobacco Products Licensing Act

- Assembly Bill 2496 (Stats. 2010, Ch. 265) enhances the licensing requirements under the Cigarette and Tobacco Products Licensing Act (Licensing Act) by adding requirements that manufacturers and importers must fulfill to obtain and maintain a license. It is intended to allow for better enforcement with respect to Internet sales and other delivery of cigarettes and tobacco products in this state, to strengthen the Attorney General and BOE's ability to diligently enforce the Model Statute¹ and the Licensing Act.

AB 2496 requires a distributor or wholesaler, no later than seven days after notice of pending administrative action regarding the removal of any tobacco product manufacturer or brand family from the tobacco directory, to notify each of its existing customers. A licensed distributor and wholesaler may continue to purchase, stamp, or sell products affected by the notice of pending administrative action for no more than 40 days following the issuance of the notice. A distributor or wholesaler must also provide no later than seven days after issuance of the notice of removal, or copy of the notice of removal to each of its customers.

The new law provides retailers relief from possible financial hardship resulting from the loss of cigarettes and tobacco product inventory when it becomes illegal to sell a product because it was removed from the Tobacco Directory allowing a

licensed retailer to possess, transport, and sell tax-stamped cigarettes removed from the Tobacco Directory for 60 days from the effective date of the manufacturer or brand family's removal before products become subject to seizure and destruction.

Additionally, AB 2496 expands BOE Investigations Division staff authority to conduct inspections at any site where evidence of activities involving evasion or other violations of the Licensing Act may be discovered. The bill also prohibits wholesalers and retailers from obtaining packages of cigarettes to which a stamp is affixed in violation of the Licensing Act and stipulates that cigarettes not listed in the Tobacco Directory cannot be legally stamped, sold, or purchased for use in California. It also expands the violation provisions of the Licensing Act that may result in the exclusion of a manufacturer's product from the Tobacco Directory.

- Assembly Bill 2733 (Stats. 2010, Ch. 607) requires that a licensed retailer (licensee), ensure that, during a period of license suspension or revocation, cigarettes and tobacco products are not displayed for sale. The licensee is also required to post a notice of suspension or revocation at entrances and cash registers. This bill also prohibits wholesalers, distributors and retailers from gifting the product during a suspension or revocation period. The bill imposes additional fines and penalties for these violations.

Hazardous Substances Fees – Solid Waste Post Closure Fee

- Assembly Bill 1004 (Stats. 2010, Ch. 471) delays from January 1, 2012, to July 1, 2012, the 12-cent per ton integrated waste management fee increase imposed upon each operator of a solid waste landfill whose owner elects to participate in the State Solid Waste Postclosure and Corrective Action Trust Fund. Participation must include owners whose tonnage represents more than 50-percent of the total volume of waste disposed of in 2010 in order for the fee to take effect.

¹Article 3 (commencing with section 104855), Chapter 1, Part 3, Division 103 of the Health and Safety Code.

Multiple Programs

- Senate Bill 858 (Stats. 2010, Ch. 721) requires the BOE to impose and collect a collection cost recovery fee on any person that fails to pay a past due liability. SB 858 further provides that the collection cost recovery fee shall be an amount equal to the BOE's cost for collection as reasonably determined by the BOE. The BOE has not determined the fee as of the date of publication of this newsletter.
- Senate Bill 1028 (Stats. 2010, Ch. 316) permits the Members of the BOE, meeting as a public body to find, until January 1, 2016, subject to certain conditions, that it is inequitable to compute the interest on a late payment of a tax or a fee on a monthly basis and to instead compute the interest due on a daily basis, if payment is made one business day after the payment was due. This bill also specifies that these provisions apply only to electronic payment or prepayment of taxes, fees, and surcharges.

Results of November 2, 2010 General Election Propositions 22 and 26

Proposition 22, The Local Taxpayer, Public Safety, and Transportation Protection Act

- As it pertains to special taxes and fees, the extent of the effect of this proposition on the "fuel tax swap" legislation enacted earlier this year and discussed in more detail below is uncertain at this time. We will update you as more clarification becomes available.

Proposition 26, Supermajority Vote Needed to Pass New Taxes and Fees

- Requires a two-thirds vote of each house of the Legislature to approve laws that increase taxes on any taxpayer, even if the law's overall fiscal effect does not increase state revenues. Furthermore, it voids recently enacted state laws that conflict with this measure, unless they are approved again by two-thirds of each house of the Legislature. Such laws otherwise become void as of November 3, 2011. Some provisions of the "fuel tax swap" legislation may be affected by this proposition. We will keep you advised as events unfold.

Cigarette and Tobacco Products Tax Law and Licensing Act

Remember to check the California Tobacco Directory

It is illegal to put a state tax stamp on cigarettes, pay the tax on roll-your-own tobacco, or sell cigarettes and roll-your-own products unless the manufacturer and the brand family of the cigarettes and tobacco products are authorized for sale and listed in the Attorney General's California Tobacco Directory (Directory) (www.ag.ca.gov/tobacco/directory.php). Please refer to the Directory for a list of manufacturers and brand families that are certified as being in compliance with California law. Violations of the law are subject to civil and criminal penalties, and products not listed in the Directory can be seized as contraband.

Notify the BOE if you move, change ownership, or sell your business

Your cigarette and tobacco products retailer license is valid only for the type of ownership and location specified on the license. The license is not assignable or transferable. Any person with a license as a retailer who ceases doing business, who never commenced business, or whose license is suspended or revoked must notify the BOE immediately by writing to the State Board of Equalization, Special Taxes and Fees, P.O. Box 942879, Sacramento, CA 94279-0088 and make arrangements to surrender the license.

If you are purchasing a business which was licensed to sell cigarettes and tobacco products, the BOE recommends that you obtain a detailed list of the inventory, including purchase invoices, indicating the excise tax was paid on all cigarette and tobacco products in the inventory.

Five-year contract awarded to SICPA Product Security, LLC for cigarette tax stamps and equipment

A multi-year contract for encrypted cigarette tax stamps was awarded to SICPA Product Security, LLC, by the Department of General Services on July 23, 2010. The contract provides for encrypted cigarette tax stamps, stamping machinery, stamp validation equipment, and related services to support the administration of the California Cigarette and Tobacco Products Tax Law (Revenue and Taxation Code section 30161 et seq.). The new contract is for a set term of five years and contains optional provisions to extend the term up to an additional four years (in two year increments).

As a result of the new contract, a new counterfeit-resistant cigarette tax stamp was released in December. Additionally, retailers will be able to purchase a low-cost validation device that will enable them to authenticate the new stamp.

The BOE and SICPA developed an implementation plan for the roll-out and system software upgrades, including a new look to the cigarette tax stamp. For the latest information regarding the new cigarette tax stamp contract, visit [cigarette tax stamp contract](#).

Maintaining your cigarette distributor account

• Contact the Stamp Desk at:

Special Taxes and Fees Cigarette Tax Stamp Program MIC:41
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-7077
Telephone: 916-341-6923
Fax: 916-327-6235

- **Removing authorized purchasers:** Please remember to keep your list of authorized purchasers current. Remove former employees and employees who are no longer responsible for ordering stamps for your cigarette distributor account from your list of authorized purchasers. To remove an authorized purchaser, please submit a request in writing to [the Stamp Desk](#).

Your request should state your business name, cigarette distributor account number, authorized purchaser's name, authorized purchaser's email address, and the name and signature of the distributor's principal owner or authorized representative.

- **To purchase cigarette tax stamps from the BOE:** You must be a licensed cigarette distributor and have a stamping machine. You must then register as a cigarette tax stamp purchaser.
- **To register as a cigarette tax stamp purchaser:** You must complete and submit a [BOE-400-ACTS, Application for Licensed Cigarette Distributor to Register Cigarette Tax Stamp Purchaser](#). If you have more than one cigarette distributor account, you must submit a separate application for each account. The requirement to register each purchaser protects you by making sure that only authorized representatives can make purchases that will be charged to your account. Your application must designate a specific person to make purchases for you. If you wish to authorize more than one person to make stamp purchases, you must submit a separate application for each person. Each authorized purchaser will have a unique user ID and password.
- **Changes to your mailing or email addresses:** You must inform [the Stamp Desk](#), in writing, of any changes to your business or email address.
- **Changes to your data communications network:** The high-volume stamp machines are synchronized with the SICPA's Data Management System on a daily basis through a high-speed data line. If you plan to make changes to your data communications network or switch Internet service providers, please call SICPA Product Security's Customer Support line at 703-440-7791. Staff will help you with any changes or adjustments that need to be made to the stamping machine. If you have specific questions regarding cigarette tax stamps or need to make changes to your authorized purchasers, please contact [the Stamp Desk](#).

The most recent list of licensed California Cigarette and Tobacco Products [Distributors](#) and [Wholesalers](#) is available on our website www.boe.ca.gov.

Generator Fee

Hazardous waste generator fee surplus funds unavailable

As required by Health and Safety Code section 25205.9, the Department of Toxic Substances Control (DTSC) must determine, on or before June 30 each year, whether or not there are surplus funds available to issue specified Generator Fee refunds.

The DTSC determined that it does not have surplus funds within the meaning of Health and Safety Code section 25174(k). Therefore, funds are not available to pay the refunds specified in sections 25205.5 and 25205.9 of the Health and Safety Code for the year 2010.

For future years, if the DTSC determines that there are surplus funds available for refund, hazardous waste generators will be notified to submit a claim for refund by September 30, which is the final filing date. If surplus funds are not available to issue refunds, hazardous waste generators will be notified via the BOE's website prior to September 30 each year.

Attention all generator fee account holders

If your generator account is on prepayment status and you made the January and June 2010 prepayments, be sure to claim the amounts you paid as a credit on your annual generator return, due February 28, 2011. If you forget to take credit for your prepayment, it could be months before the error is discovered and the monies refunded. If you have any questions or are unsure if you made a prepayment, you may call the BOE at 800-400-7115. Please have your account number (HG EF 36-XXXXXX) available so we can quickly retrieve your account information.

Motor Vehicle Fuel (MVF) and Diesel Fuel Taxes

Fuel Tax Swap

The Fuel Tax Swap provisions were enacted by Assembly Bill x-8-6 (Stats. 2010, Ch. 11) and Senate Bill 70 (Stats. 2010, Ch. 9.). Together, these bills provide for both a motor vehicle fuel excise tax rate increase and a corresponding sales and use tax rate decrease on sales of motor vehicle fuel effective July 1, 2010. Please refer to [page 3](#) for information about the possible effects of Propositions 22 and 26 on this legislation.

Effective July 1, 2010, purchases and sales of gasoline (excluding aviation gasoline) are exempt from the General Fund portion of the state sales and use tax rate (6 percent), and the excise tax rate on gasoline (excluding aviation gasoline) is increased by 17.3 cents per gallon to 35.3 cents per gallon.

Each supplier, wholesaler, and retailer was required to file a return and pay a floor stock tax of 17.3 cents per gallon on 1,000 or more gallons of tax-paid gasoline (except aviation gasoline) in storage as of 12:01 a.m. on July 1, 2010.

Beginning July 1, 2011, the diesel fuel tax rate is scheduled to decrease by 4.4 cents per gallon to 13.6 cents per gallon. The sales and use tax rate on sales of diesel fuel will increase by 1.75 percent to nine percent effective July 1, 2011. At the same time, the state-wide sales and use tax rate will decrease by one percent as a result of prior legislation. Dyed diesel and clear diesel fuels that are exempt from the excise tax or eligible for a refund of the excise tax are exempt from the 1.75 percent sales and use tax rate increase.

The motor vehicle fuel and diesel fuel excise tax rates will be adjusted annually to maintain revenue neutrality. The rates will be set by the BOE on March 1 and will be effective July 1.

Fuel Tax Swap Frequently Asked Questions (FAQs) are available on our website www.boe.ca.gov.

New schedules for MVF and diesel fuel suppliers

There are several new schedules for MVF and diesel fuel suppliers (PS and DD accounts) to use for reporting. These schedules were created to accommodate reporting activities that are commonly reported on summary schedules.

Schedule 5H – Fuel Sold Originating Tax Collected (PS Filers)

Schedule code 5H is used to offset the credit gallons reported on Schedules 13A, 13B, 13C, 13G, 13J, 13M, or 13N that would create a credit/refund return. All credit transactions must be claimed on the appropriate schedule, but Supplier of Motor Vehicle Fuel Returns may not be submitted for a credit/refund amount. Schedule 5H provides a method to offset the excess credit gallons. All gallons reported on Schedule 5H should be claimed for refund with the State Controller's office. Transactions reported on Schedule 5H must exactly match the transaction being offset as claimed on the credit schedule.

Schedule 5Q – Gallons Used in a Taxable Manner (DD and PS Filers)

Schedule code 5Q is used to report fuel used by you in a taxable manner. Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, a document number is required, and the document date should be the last day of the summarized period.

Schedule 5X – Gallons Delivered Partially Taxed (DD and PS Filers)

Schedule code 5X is used to report the difference between gross gallons sold to customers and net gallons purchased from suppliers when tax collected is in excess of tax legally due. Transactions may be reported by the customer as summarized daily, weekly, or monthly totals. If summarizing, a document number is required, and the document date should be the last day of the summarized period.

Schedule 13J – Tax-Paid Fuel Used in an Exempt Manner Not Reportable on Another Schedule (DD and PS Filers)

Schedule code 13J is used to report gallons of tax-paid fuel used in an exempt manner that can not be

claimed on any other credit schedule. Transactions may be claimed as summarized daily, weekly, or monthly totals. If summarizing, a document number is required, and the document date should be the last day of the summarized period.

Schedule 13M – Tax-Paid Fuel Removed From a Terminal (DD and PS Filers)

Schedule code 13M is used to claim gallons of fuel removed from a terminal on which the tax has already been paid. Transactions must also be reported on the correct disbursement schedule (Schedules 5, 5W, 7, 7F, 8, 10C, 10I, 10Y, 10Z, or 10AB). Transactions reported on Schedule 13M must match the corresponding disbursement transaction for which the credit is being claimed.

Schedule 13N – Tax-Paid Fuel Used to Manufacture Other Products (DD and PS Filers)

Schedule code 13N is used to claim gallons of tax-paid fuel used to manufacture other products (for example, bunker fuel). Transactions may be reported as summarized daily, weekly, or monthly totals. If summarizing, a document number is required, and the document date should be the last day of the summarized period.

Electronic filing required for motor fuels accounts

All Supplier of MVF (PS), Supplier of Diesel Fuel (DD), Aircraft Jet Fuel Dealer (MJ), Ultimate Vendor (DV), Terminal Operator (PO), and Petroleum Carrier (PC) accounts are moving to e-filing. The BOE is prescribing electronic filing as the method for filing these tax forms. All registrants who are still filing paper tax forms will be contacted during 2011 and provided with e-filing information and the date by which they are required to begin submitting their tax forms electronically.

Anyone interested in e-filing is welcome to apply early.

Preparing to efile

BOE staff is ready to assist you in preparing to file electronically. Please begin by submitting your BOE-400-TPA, *Trading Partner Agreement for BOE Motor Fuels Electronic Filing Program* (TPA) to register

for the Motor Fuels eFiling Program. The TPA must be processed before you begin certification testing. The TPA is available on our website at www.boe.ca.gov/pdf/boe400tpa.pdf

Authorization for Electronic Transmission of Data

You must submit BOE-82, *Authorization for Electronic Transmission of Data*. You can speed your registration and send BOE-82 in with your TPA. BOE-82 is available on our website at www.boe.ca.gov/pdf/boe82.pdf

Electronic Payments

Aircraft Jet Fuel Dealer accounts are also required to efile for any monies due. The method for making these payments is called Electronic Funds Transfer (EFT). Submit BOE-555-ST, *Authorization Agreement For Electronic Funds Transfer*, to register to make your payments by EFT. Additional information about EFT is available at www.boe.ca.gov/sptaxprog/speftpstd.htm

Certification

Upon completion of Motor Fuels eFiling registration and receipt of the user activation notifications, eFiling accounts may begin certification testing. Certification testing is done to ensure that you are able to submit valid electronic files to the BOE. It provides a safe environment where mistakes can be made and resolved and you can become comfortable with eFiling without affecting "production" returns.

The BOE recommends that you use actual data from current periods to create the certification testing returns. This will smooth the transition to the new reporting requirements. Once you successfully complete the three certification stages, you will move into production status and may begin eFiling the tax return electronically.

Contact Us—Motor Fuels eFiling

If you have questions, you can reach us at one of the contact points below.

Email: BOEMFeFile@boe.ca.gov
Phone: 916-323-6464
Fax: 916-445-6385
Mail: Special Taxes and Fees
Data Analysis Section
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0030

Diesel Fuel Tax

Tax rate change for 2011 under International Fuel Tax Agreement (IFTA) and interstate user diesel fuel credentials

The tax you report and pay with your IFTA quarterly Fuel Use Tax Return and Interstate Diesel Fuel Tax Return for diesel fuel that you purchase outside California and use in this state has been increased to 39.7 cents per gallon for the period January 1, 2011, through June 30, 2011. You may also claim a credit of 39.7 cents per gallon for the gallons of tax-paid diesel fuel you purchase in California and use both inside and outside the state.

The 39.7 cents per gallon reflects:

- 18 cents per gallon of diesel fuel tax.
- An additional excise tax of 21.7 cents per gallon. (This amount is equal to 8.25 percent of the average retail price per gallon of diesel fuel sold in California during the preceding 12 months. This amount is calculated each September for the subsequent calendar year.)

Please note that, effective July 1, 2011, this rate may be reduced pursuant to the "fuel tax swap legislation" discussed on [page 5](#). We will keep you informed.

If you have any questions concerning the calculation of this tax, please call the Motor Carrier Office at 916-322-9669 or call our Taxpayer Information Section at 800-400-7115.

Renew your IFTA credentials to avoid penalty charges

If you have not yet applied for your 2011 IFTA credentials, be sure to do so soon. Your current credentials will expire on December 31, 2010 (unless your credentials are revoked, canceled, or suspended before then). As explained below, you are subject to a penalty charge if you enter California on or after January 1, 2011, without proper IFTA credentials (see grace period information) or a valid California Fuel Trip Permit.

Grace period for carriers who have applied and paid for their 2011 credentials

You have until February 28, 2011, to display your 2011 decals if you have filed all of your IFTA returns, paid all amounts due, and filed and paid for your credential renewal on time. Many IFTA jurisdictions, including California, step up their IFTA credential enforcement beginning on March 1 each year.

Penalty charge

If you are not covered by the grace period or otherwise do not have credentials, you will be assessed a penalty if you enter California without valid IFTA credentials or a valid California Fuel Trip Permit. The penalty may be calculated two different ways:

- If we determine at the time that you owe tax, the penalty will be 25 percent of the tax amount or \$500, whichever is more.
- If we do not determine at the time that you owe tax, the penalty is \$100. For each subsequent violation, \$100 will be added to the amount of the previous penalty until the penalty reaches the maximum of \$500 per violation. For example, the minimum penalty is \$200 for a second violation and \$300 for a third violation. In addition to paying a penalty, you will also be required to purchase a California Fuel Trip Permit to travel in California. The current cost of a permit is \$30 for a single vehicle for a consecutive four-day period.

All tax, interest, and penalty amounts you are assessed upon entering California, the California Fuel Trip Permit fee, and any other outstanding amounts due must be paid before you will be allowed to proceed into the state. Failure to pay these amounts may result in your qualified motor vehicle being impounded, posted for sale, and sold to pay the indebtedness.

General Interest

Annual Taxpayers' Bill of Rights hearings to begin

Do you have suggestions for improving our services? Do you want us to look more closely at a tax or fee issue? If you do, come share your ideas and concerns with our Board Members at the annual Taxpayers' Bill of Rights hearings. You may present your proposal orally or in writing.

The annual business and property taxes hearings for 2011 will be held in June in Culver City and in September in Sacramento. The specific dates and times were not yet set when this article went to press, but you may check our [website](#) or contact the Taxpayers' Rights Advocate for details.

Although you are not required to make advance arrangements to speak, it would help us prepare if you contact the Taxpayers' Rights Advocate Office at 888-324-2798 beforehand to let us know your topic. If your proposal is complex or extensive, we encourage you to submit it in advance and then summarize it in your oral presentation.

For more details, please call the Advocate Office or click on the tab "[Your Rights](#)" and choose "Taxpayers' Rights Advocate," where you can also view the office's 2009-10 annual report, which will be available soon.

Know your rights

As a taxpayer, you have many rights under the law, including the right to:

- Receive information and assistance to help you comply with the law
- Be treated fairly and courteously, and receive prompt service
- Appeal a decision or claim a refund as allowed by law

Of course, along with those rights, you have certain responsibilities, including the responsibility to:

- Keep informed about tax laws and regulations that affect your business
- Report and pay taxes and fees when due
- Maintain adequate records

For more information about your rights you may wish to order publication 70, *Understanding Your Rights as a California Taxpayer*.

Civil behavior in trying times

Some observers have noted that civility is decreasing in our society as our lives become more complex. We know that you may find yourself frustrated with the difficulties of the tax law or pressed for time when dealing with our staff. Still, we ask that you treat our employees just as you would like to be treated in a business situation. Any statement or gesture made to a BOE employee that seems remotely like a threat—even a statement made in jest—will be referred to our Internal Security and Audit Division for investigation.

Ethics at work—“thank you” is enough

We would like to remind you that BOE policy prevents our employees from accepting gifts of any type. So if you are grateful to someone for going the extra mile to help you with a complicated issue, a simple “thank you” will do. You can also use our online [Customer Service Survey form](#) to express yourself.

What should you do if our auditor asks you to sign a Waiver of Limitation?

If you are being audited and you need to delay the start or completion of your audit, our auditor may ask you to sign a *Waiver of Limitation (BOE-122)*. You may wonder whether you have to sign this waiver

and what the impact of your signing will be. By signing the waiver, you agree to extend the statute of limitations for the period shown. This allows us to examine your records and issue a billing or refund for periods that, due to the delay, we otherwise could not include in the audit. Since the Waiver of Limitation is a voluntary agreement, you do not have to sign the waiver. However, doing so may give you more time to work with audit staff to informally resolve audit issues before the start of the formal billing and appeals process. If you have any questions or concerns about the waiver, be sure to discuss them with your auditor. You also have the right to contact the auditor’s supervisor for assistance.

To learn about the special taxes and fees audit process, see publication 76, Audits

The Audit and Examination Branch (AEB) of the BOE’s Special Taxes and Fees Division is responsible for the audit of all special taxes and fee programs administered by the BOE. These include fuel taxes, cigarette and tobacco products taxes, alcoholic beverage taxes, the tire fee, hazardous substances taxes, and the eWaste fee, just to name a few. You may be contacted by an auditor if you hold a special taxes or fee account with the BOE. In general, accounts are subject to audit at three-year intervals, at the time an account is closed out, or in connection with an audit of another BOE account, permit, or license you may hold. Audits may also be initiated as a result of information received from outside sources. It is important to understand our audit processes and why our auditors may ask to review certain books and records, including electronic records maintained on your computer. To learn more about what you should expect from an audit and how you can prepare to make it easier for you and the auditor, please see [publication 76, Audits](#).

New hazardous waste fee rates—Calendar Year 2011

2011 DISPOSAL FEE

(Base Rate \$123.63)

CATEGORY	FEE RATE (PERTON)
Non-RCRA Waste	
- Non-RCRA hazardous waste	\$20.16
- Non-RCRA hazardous waste, generated in a cleanup action	\$5.72
RCRA Waste	
- Hazardous waste not elsewhere classified (RCRA waste)	\$49.95
- RCRA waste treated to be non-RCRA or nonhazardous	\$20.16
- RCRA waste generated in a cleanup action and treated to be non-RCRA or nonhazardous	\$5.72
Other waste	
- Mining waste	\$16.07
- Extremely hazardous waste	\$247.26
- Restricted hazardous waste	\$247.26
- Solid waste residues resulting from incineration or dechlorination	\$6.18

2011 GENERATOR FEE

(Base Rate \$3,986)

WASTE GENERATED	FEE
5-24.9 tons	\$199
25-49.9 tons	\$1,594
50-249.9 tons	\$3,986
250-499.9 tons	\$19,930
500-999.9 tons	\$39,860
1,000-1,999.9 tons	\$59,790
2,000 or more tons	\$79,720

2011 ENVIRONMENTAL FEE

NUMBER OF EMPLOYEES	FEE
1-49	\$0
50-74	\$283
75-99	\$498
100-249	\$992
250-499	\$2,128
500-999	\$3,973
1,000 or more	\$13,484

2011 FACILITY FEE

(Base Rate \$28,659)

CATEGORY	RATE (PER FACILITY)
Disposal	\$286,590
Large Onsite Treatment	\$85,977
Large Offsite Treatment	\$85,977
Small Treatment	\$57,318
Mini Treatment	\$14,330
Large Storage	\$57,318
Small Storage	\$28,659
Mini Storage	\$7,165
Postclosure – less than 5 years*	
- Small	\$5,725
- Medium	\$11,450
- Large	\$17,175
Postclosure – more than 5 years*	
- Small	\$3,050
- Medium	\$6,100
- Large	\$10,300
Standardized	
- Series A	\$11,730
- Series B	\$5,497
- Series C	\$4,617
- Series Small Quantity C	\$2,308

* For postclosure fees, if the lead agency is someone other than Department of Toxic Substance Control, the postclosure fees due would be 50 percent of the current fees.

2011 OCCUPATIONAL LEAD POISONING PREVENTION FEE

NUMBER OF EMPLOYEES	FEE
Category A	
10-99	\$291
100-499	\$583
500 or more	\$1,458
Category B	
10-99	\$418
100-499	\$1,166
500 or more	\$3,337

See our website for a listing of current [fuel tax rates](#) and [tobacco products tax rates](#). See [publication 92, Alcoholic Beverage Tax](#), for the tax rates for alcohol beverages.

SPECIAL TAXES AND FEES

December 2010 Volume II Number 1

NEWSLETTER

Need More Information?

Special Taxes and Fees Division

State Board of Equalization, MIC:88
PO Box 942879
Sacramento, CA 94279-0088

Internet Mail

www.boe.ca.gov/info/email.html

Taxpayer Information Section:

800-400-7115 (TTY: 711)

Customer service representatives are available to help you
from 8:00 a.m. to 5:00 p.m., Pacific time,
Monday through Friday except state holidays.

Tax Evasion Hotline

888-334-3300

Legislation

www.leginfo.ca.gov

Taxpayers' Rights Advocate

www.boe.ca.gov/tra/tra.htm 888-324-2798

Board Member contact and website

Visit our website www.boe.ca.gov for Board Member information, legislative summaries, regulations, forms and publications, translated publications, and more.

Check out eFile

Find out how flexible online filing can be.

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eFile Board of Equalization:

BOARD OF EQUALIZATION

Publication 201