



SPECIAL NOTICE

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CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

Hazardous Waste Generation and Handling Fee Rates for 2024-2025 and Important Reminders

The Board of Environmental Safety (BES), the oversight board of the Department of Toxic Substances Control, determines the hazardous waste generation and handling fee rates by October 1 of each year. The new fee rate for the generation and handling fee return due on February 28, 2025, is shown below, according to the BES emergency regulations adopted on September 26, 2024.¹

Hazardous Waste Volume Generated in Calendar Year 2023	Fee Rate
Less than 5 tons	\$0
5 tons or more	\$60.05 per ton or portion of a ton per site

Upcoming due dates and reminders

Payments and return due dates for the return reporting period fiscal year 2024-25 (July 1, 2024–June 30, 2025) are as follows:

- Prepayment: Due on or before December 2, 2024. The prepayment must equal 50 percent of the fee due for hazardous waste generated in calendar year 2023.
- Return and final payment: Due on or before February 28, 2025. The payment is the remaining 50 percent of the fee due for hazardous waste generated in calendar year 2023.

You are required to pay the hazardous waste generation and handling fee prepayment and file your return electronically through our *online services system* at onlineservices.cdtfa.ca.gov/.²

To file your return, log in to our online services system with a username and password. For assistance creating a username and password and filing online, please view our *Video Tutorials* at www.cdtfa.ca.gov/video-resources.htm, or call our Customer Service Center at the number listed below.

New generation and handling fee penalties

Escalating penalties will be assessed for any late-filed generation and handling fee return, payment, or prepayment.

The escalating penalties are calculated based on the following schedule and capped at 100 percent of the fee due.³

¹ Health and Safety Code section 25205.5.01 at www.cdtfa.ca.gov/lawguides/vol4/hwf/hwf-25205-5-01.html

² Revenue and Taxation Code section 43152.7 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43152-7.html

³ Revenue and Taxation Code section 43155.01 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43155-01.html

Penalty	Number of Days Received After the Due Date			
	30 days or fewer	31-60 days	61-90 days	91 days or more
Late prepayment	10%	25%	50%	100%
Late filing	10%	25%	50%	100%
Late payment	10%	25%	50%	100%

For payments and returns due on and after November 30, 2024, a new 300 percent (300%) penalty will be applied if it is determined that you willfully or knowingly provided incorrect information, or withheld information, on your return that resulted in no payment or underpayment of the generation and handling fee.⁴

The escalating penalties are in addition to any other penalties imposed under the [Hazardous Substances Tax Law](#),⁵ including the 300 percent penalty for willfully or knowingly providing incorrect information or withholding information on your return.⁶

For more information

We encourage you to read our online *Hazardous Substances (Waste) Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/hazardous-substances-fee/ for more information regarding the generation and handling fee.

If you need assistance, please call our Customer Service Center at 1-800-400-7115 (TTY:711). When calling, select the option for *Special Taxes and Fees*. Customer service representatives are available Monday through Friday from 7:30 a.m. to 5:00 p.m. (Pacific time), except state holidays.

Visit our website at www.cdtfa.ca.gov/subscribe/ to subscribe to our email lists and receive newsletters, tax and fee updates, and other announcements.

⁴ Revenue and Taxation Code section 43201.01 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43201-01.html

⁵ Revenue and Taxation Code sections 43001-43651 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hazardous-substances-tax-law.html

⁶ Revenue and Taxation Code section 43155.01 at www.cdtfa.ca.gov/lawguides/vol4/hstl/hstl-43155-01.html