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#### Classification RCRA Waste

Prior to January 1, 1998, RCRA waste which was generated during a cleanup or remedial action, and subsequently treated to be non-RCRA or non-hazardous at the disposal facility to which the waste was submitted, was subject to the disposal fee rates specified in Health and Safety Code section 25174.6(a)(1)(A), since the waste satisfied the requirements of section 25174.6(b)(2). [From January 1, 1998, through December 31, 2000, such waste was subject to the fees specified in section 25174.6(a)(1)(B).] 10/24/97. (M99-1). (Am 2003-1).



STATE BOARD OF EQUALIZATION  
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October 24, 1997

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Redacted

JOHN CHANG  
Acting Member  
Fourth District, Los Angeles

E.L. SORENSEN, JR.  
Executive Director

**Re: RCRA Waste Treated to Non-RCRA or Non-Hazardous**

Dear (Redacted)

I am writing in response to your July 29, 1997 letter, in which you requested an opinion concerning the appropriate hazardous waste disposal fee rate for RCRA waste which is generated during a cleanup or remedial action and then treated to non-RCRA or non-hazardous at the disposal facility.

You and I have discussed this issue several times over the telephone in the past few months. I recently advised you that the Board and the Department of Toxic Substances Control agree that the appropriate rate for the disposal of such waste is the \$7.50 per ton rate specified in Health and Safety Code Section 25174.6(a)(1)(A), since the waste satisfies the three requirements of Health and Safety Code Section 25174.6(b)(2).

This rate will be reflected in the disposal fee return for the January reporting period.

Very truly yours,

Janet Vining  
Senior Tax Counsel

JV:lm

Cc: Mr. Stephen Rudd, Chief Environmental Fees Division  
Mr. Dennis Mahoney, Dept. of Toxic Substance Control