

**Title 10—DEPARTMENT OF
NATURAL RESOURCES
Division 25—Hazardous Waste Management Commission
Chapter 12—Hazardous Waste Fees and Taxes**

10 CSR 25-12.010 Fees and Taxes

PURPOSE: The proposed amendments of this rule relate to the hazardous waste fee structure for hazardous waste generators and permitted hazardous waste treatment, storage, and disposal facilities in Missouri. Sections 260.380.1(10)(d) and 260.475.8 RSMo give the Missouri Department of Natural Resources the authority to conduct a comprehensive review of the hazardous waste fee structure and to develop proposed changes to the fee structure. These changes were developed by the Hazardous Waste Fee Stakeholder Workgroup. The commission proposes to amend the Purpose Statement and section (1) and Authority section of the rule.

*PURPOSE: This rule identifies fees and taxes assessed generators; transporters; applicants for licenses, certifications and permits; owners/operators of hazardous waste treatment, storage, resource recovery and disposal facilities; and persons seeking variances. (Note: The department bills for the Department of Revenue but is not the collector of fees or taxes for Missouri.) This rule is in addition to federal requirements. **The fees in this rule are based on the authority in Sections 260.380.1(10)(d) and 260.475.8 RSMo to revise the hazardous waste fee structure through the rulemaking process. The fees established in this rule are in effect notwithstanding any conflicting language in any other rule regarding the amount of any of the fees listed in this rule.***

(1) Hazardous Waste Fees Applicable to Generators of Hazardous Waste. **The fees in this section apply notwithstanding any conflicting language in any other rule regarding the amount of any of the fees listed in this section.**

[(A) A generator of hazardous waste shall pay a fee annually in accordance with section 260.380.1(10), RSMo. This fee shall be referred to as the In-State Waste Fee. The fee shall be paid annually, on or before January 1 of each year, at the rate of five dollars (\$5) per ton or portion thereof for the hazardous waste reported to the department for the twelve (12)-month period ending June 30 of the previous year. The fee shall not be less than one hundred fifty dollars (\$150) and not more than fifty-two thousand dollars (\$52,000) annually per generator site. As outlined in section 260.380.4, RSMo, failure to pay this fee in full by the due date shall result in imposition of a late fee equal to fifteen percent (15%) of the total original fee.

EXAMPLES OF IN-STATE WASTE FEE CALCULATION

Example 1. ABC Company reports 25 tons of hazardous waste:

$$\$5 \times 25 \text{ tons} = \$125 \text{ fee}$$

The fee would be \$150, because that is the minimum annual fee.

*Example 2. ABC Company reports 41.3 tons of hazardous waste.
The number of tons would be rounded to 42:*

$$\$5 \times 42 \text{ tons} = \$210 \text{ fee}$$

Example 3. ABC Company reports 11,000 tons of hazardous waste:

$$\$5 \times 11,000 \text{ tons} = \$55,000 \text{ fee}$$

The fee would be \$52,000, because that is the maximum annual fee.]

(A) In-State Waste Fee. A generator of hazardous waste shall pay the In-State Waste Fee annually in accordance with this subsection.

1. The fee shall be paid annually on or before January 1 of each year.

2. The fee shall be based on the waste reported to the department for the twelve (12)-month period ending June 30 of the previous year.

3. For the purpose of calculating this fee, any portion of a ton shall be assessed as though it were a whole ton.

4. Beginning with the reporting year covering July 1, 2016 to June 30, 2017, the first ton of waste generated each year shall be assessed a fee of two hundred dollars (\$200). For all reporting years prior to the July 1, 2016 to June 30, 2017 reporting year the minimum fee shall be one hundred fifty dollars (\$150).

5. Beginning with the reporting year covering July 1, 2016 to June 30, 2017, each additional ton of waste shall be assessed a fee of six dollars and ten cents (\$6.10). For all reporting years prior to the July 1, 2016 to June 30, 2017 reporting year, the rate shall be \$5 per ton.

6. Beginning with the reporting year covering July 1, 2016 to June 30, 2017, no generator site may be assessed a fee in excess of fifty-seven thousand dollars (\$57,000) for any given year. For all reporting years prior to the July 1, 2016 to June 30, 2017 reporting year, no generator site may be assessed a fee in excess of fifty-two thousand dollars (\$52,000) for any given year.

7. Failure to pay this fee in full by the due date shall result in the imposition of a late fee equal to fifteen percent (15%) of the total original fee.

EXAMPLES OF IN-STATE WASTE FEE CALCULATION (These examples are for the rates that go into effect beginning with the July 1, 2016 to June 30, 2017 reporting year)

Example 1. ABC Company reports 0.4 tons of hazardous waste. The number of tons would be rounded to 1 ton.

The fee would be \$200 because the fee on the 1st ton of waste is \$200.

Example 2. ABC Company reports 25 tons of hazardous waste.

$\$6.10 \times 24 \text{ tons} + \$200 \text{ for } 1^{\text{st}} \text{ ton} = \346.40 fee

Example 3. ABC Company reports 11,001 tons of hazardous waste.

$\$6.10 \times 11,000 \text{ tons} + \$200 \text{ for } 1^{\text{st}} \text{ ton} = \$67,300 \text{ fee}$

The fee would be \$57,000, because that is the maximum annual fee.

[1]8.. Hazardous waste that is discharged by a generator to a municipal wastewater treatment plant, which is regulated by a permit issued by the Missouri Clean Water Commission, shall be assessed a fee of zero cents per ton (0¢/ton) of hazardous waste so managed.

(B) *[A generator required to register in accordance with 10 CSR 25-5.262 shall pay a land disposal tax in accordance with section 260.475, RSMo.]* **Land Disposal Fee.** A generator required to register in accordance with 10 CSR 25-5.262 shall pay a land disposal fee in accordance with this subsection. Beginning with the reporting year covering July 1, 2016 to June 30, 2017, the fee shall be paid annually, on or before January 1 of each year, at the rate of twenty-nine dollars and fifty cents (\$29.50) per ton or portion thereof for the hazardous waste reported to the department for the twelve (12)-month period ending June 30 of the previous year, having been discharged, deposited, dumped, or placed into or on the soil as a final action. For all reporting years prior to the July 1, 2016 to June 30, 2017 reporting year, the rate shall be \$25 per ton. This fee shall not be assessed on generators who land dispose less than ten (10) tons of hazardous waste.

1. Failure to pay this fee in full by the due date shall result in a fifteen percent (15%) late fee being assessed on the amount owed.

2. When this fee is paid after the prescribed due date, interest shall be assessed on the period from the fee's due date to the date the fee is paid in full at an annual rate of ten percent (10%).

EXAMPLES OF LAND DISPOSAL FEE CALCULATION (These examples are for the rates that go into effect beginning with the July 1, 2016 to June 30, 2017 reporting year)

Example 1. ABC Company reports land disposing 9.8 tons of hazardous waste. The fee would not be assessed since less than 10 tons of waste was land disposed.

Example 2. ABC Company reports land disposing exactly 10 tons of hazardous waste.

$\$29.50 \times 10 \text{ tons} = \295 fee

Example 3. ABC Company reports land disposing 124.3 tons of hazardous waste. The number of tons would be rounded to 125.

\$29.50 x 125 tons = \$3,687.50 fee

(C) A generator required to register in accordance with 10 CSR 25-5.262[, *in accordance with section 260.390.2, RSMo,*] shall pay a landfill tax which is collected by the landfill owner/operator when depositing waste at a hazardous waste landfill.

(D) The department will bill those generators whose records on file indicate that they are subject to [*taxes or*] **the** fees in section (1). However, if a generator does not receive a billing, it does not relieve the generator of the responsibility to pay **the** fees [*or taxes*] imposed by this rule.

(E) Registration Fee. A generator required to register in accordance with 10 CSR 25-5.262 shall pay the following registration fees.

1. Prior to October 1, 2016, all new generator registration and registration renewal fees will be one hundred dollars (\$100). Beginning October 1, 2016, all new generator registration and registration renewal fees that will cover calendar year 2017 will be assessed at the new rates established in this subsection. The amount of the registration fee will be based upon the generator status of the generator. The fee schedule is as follows:

A. A generator registering as a Large Quantity Generator shall pay a registration fee of five hundred dollars (\$500)

B. A generator registering as a Small Quantity Generator shall pay a registration fee of one hundred fifty dollars (\$150)

C. A generator registering as a Conditionally Exempt Small Quantity Generator shall pay a registration fee of one hundred fifty dollars (\$150).

2. A registration fee will be paid with the submittal of the registration form required by 10 CSR 25-5.262 when one of the following is true.

A. The generator is applying for a new ID number (initial registration).

B. The generator is reactivating an existing ID number that had been inactivated.

C. There has been a change in the ownership of the generator (initial registration for the new company)

D. A SQG or CESQG who changes their generator status to LQG and has already paid the \$150 registration fee for the year as required by this subsection shall pay \$350 with the submittal of the required registration form.

3. The following constitutes the procedure for registration renewal:

A. The amount of the registration renewal fee is also based upon the generator status of the generator at the time the invoice is generated and uses the same schedule as the registration fee.

B. The calendar year shall constitute the annual registration period.

C. Annual registration renewal billings will be sent by December 1 of each year to all generators holding an active registration;

D. Any generator initially registering between October 1 and December 31 of any given year shall pay the initial registration fee, but shall not pay the annual renewal fee for the calendar year immediately following their initial registration. From that year forward, they shall pay the annual renewal fee. For any generator registering between October 1, 2016 and December 31, 2016, the initial registration fee will be assessed at the new rates established in this subsection beginning January 1, 2017;

E. Any generator required to register who fails to pay the annual renewal fee by the due date specified on the billing shall be administratively inactivated and subject to enforcement action for failure to properly maintain their registration;

F. Generators administratively inactivated for failure to pay the renewal fee in a timely manner, who later in the same registration year pay the annual renewal fee, shall pay a fifteen percent (15%) late fee in addition to the required annual renewal fee for each applicable registration year and shall file an updated generator registration form with the department before their registration is reactivated by the department.;

G. Generators who request that their registration be made inactive rather than pay the renewal fee, who later in that same renewal year pay the annual renewal fee to reactivate their registration, shall pay a fifteen percent (15%) late fee in addition to the required annual renewal fee and file an updated generator registration form with the department before their registration is reactivated by the department; and

H. Any person who pays the annual renewal fee with what is found to be an insufficient check shall have the registration immediately revoked.

4. Large quantity generator registration renewal petition process. A generator may petition to have a single large quantity generator registration renewal fee cover multiple large quantity generator sites with different ID numbers as long as the generator can demonstrate to the satisfaction of the department that each of the following conditions has been met:

A. All of the generator sites are under common ownership and under control of the same person;

B. The generator provides a single point of contact for all generator sites within the group;

C. Each generator site is adjacent to a property that also shares a border with at least one other generator site in the group, or all generator sites are accessible by a common roadway, or all generator sites are within the recognized boundaries of an industrial park, warehouse district, research campus, or academic campus, provided that all generator sites are in close proximity to one another and can be inspected as a single facility;

D. The generator submits a map that shows the location of each generator site covered by the single registration fee;

E. All of the generator sites share a single contingency plan, a single repository for required records, and a unified training plan that covers all of the generator sites;

F. The generator must submit an updated petition and map any time a generator site is added to or removed from the group and each generator site must have an existing ID number before it can be added to the group;

(F) Out-of-State Waste Fee. All owners/operators of Missouri treatment, storage, or disposal facilities shall pay annually, on or before January 1 of each year, a fee to the department of two dollars (\$2) per ton or portion thereof for all hazardous waste received from outside the state. This fee shall be based on the hazardous waste received for the twelve-month period ending June 30 of the previous year. This fee shall not be paid on hazardous waste received directly from other permitted treatment, storage, and disposal facilities located in Missouri. Failure to pay this fee in full by the due date shall result in imposition of a late fee equal to fifteen percent (15%) of the total original fee.

EXAMPLES OF OUT-OF-STATE WASTE FEE CALCULATION

Example 1. ABC Company reports receiving 250 tons of hazardous waste from outside of Missouri.

\$2 x 250 tons = \$500 fee

Example 2. ABC Company reports receiving 410.6 tons of hazardous waste from outside of Missouri. The number of tons would be rounded to 411.

\$2 x 411 tons = \$822 fee

Example 3. ABC Company reports receiving 52,149.3 tons of hazardous waste from outside of Missouri. The number of tons would be rounded to 52,150.

\$2 x 52,150 tons = \$104,300 fee

PUBLIC COST: This proposed amendment is estimated to cost public entities approximately twenty five thousand eight hundred and seventeen (\$25,817) annually. The fiscal note for this proposed amendment includes the information relied upon to develop the estimated cost of compliance.

PRIVATE COST: This proposed amendment is estimated to cost private entities approximately four hundred eighty eight thousand and forty seven dollars (\$488,047) in the aggregate. As detailed in the fiscal note, the department assumes that these are annual costs. The fiscal note for this proposed amendment includes the information relied upon to develop this estimated cost of compliance.

AUTHORITY: sections 260.370, 260.380, [and] 260.391, and 260.475 RSMo Supp. [2008] 2014 and sections 260.390, 260.395, and 260.437, RSMo 2000