

# General Information: Hazardous Waste Special Assessment Tax

Tax	Who Pays	Exemptions	Assessment/Payments/Use
<p>ECL 27-0923: Special Assessment Tax on Hazardous Waste Generated</p>	<p><b>Generators:</b> All generators of hazardous waste in the state must pay a special assessment tax (per ton) based on the method of disposal.</p> <p><i>Note: Due to a March 23, 2006 decision by the State's Court of Appeals, permit holders for the treatment, storage or disposal facilities (TSDF's) of hazardous waste are no longer required to pay the special assessment tax for wastes generated outside of New York State.</i></p>	<ol style="list-style-type: none"> <li>1) <b>Exemptions Related to Remedial Activities: (ECL 27-0923.3(c)):</b> See "Hazardous Waste Regulatory Fee and Special Assessment Tax Exemptions: Generation Related to Remedial Activities" Table <i>(Prior to 10/07/03, language read: "generation of hazardous waste shall not include retrieval or creation due to the remediation of an inactive hazardous disposal site in New York state as defined in section 27-1301").</i></li> <li>2) <b>Universal Wastes (§ 27-0923.1(f)):</b> no special assessment tax shall be payable on the generation of universal wastes (effective date 10/01/2000).</li> <li>3) <b>Resource Recovery of Hazardous Waste (§ 27-0923.3(a)):</b> no special assessment tax shall be imposed on the resource recovery of any hazardous waste except on those wastes that remain after recovery and subsequently disposed of, treated or incinerated.</li> <li>4) <b>Elementary and Secondary Schools (§ 27-0923.3(f)):</b> (effective 4/13/10): no special assessment tax shall be imposed on hazardous waste generated by or at an elementary or secondary school provided that the waste results from services that are provided: 1) under a contract with the Department, or with the Department's approval and in compliance with Department regulations, or pursuant to an order of the Department, USEPA or a court, related to the cleanup or remediation of a hazardous materials or hazardous wastes spill, discharge, or surficial cleanup, 2) under a contract with the DEC or with the Department's approval and in compliance with Department regulations for the cleanup and removal of a petroleum spill or discharge; 3) under the order of a court, DEC, the Department of Health, or EPA, related to an inactive hazardous waste disposal site; 4) voluntarily and without expectation of monetary compensation per ECL 27-1321; and; 5) under a permit or order requiring corrective action under RCRA.</li> </ol> <p><i>Note: Wastes associated with VCP; RCRA; spill sites (including state funded) are not exempt from special assessment tax. CERCLA sites being addressed by the federal government are not subject to the assessment since the federal government does not pay tax. Prior to the changes to the law (effective 10/07/03), these sites were exempt.</i></p>	<p><b>Assessments (based on type of disposal):</b></p> <ol style="list-style-type: none"> <li>1) \$27.00/ton for landfill disposal.</li> <li>2) \$16.00/ton for treatment</li> <li>3) \$9.00/ton for incineration or storage prior to incineration.</li> <li>4) \$2.00/ton for incineration on site where waste is generated.</li> </ol> <p>Any residues which are hazardous wastes remaining from treatment in a facility located on the site are subject to the special assessments based on disposal method. Residues remaining from incineration on the site and disposed of in a landfill on site are not subject to the special assessments.</p> <p><b>Payments/Use:</b> The assessment is due on a quarterly basis and payable to the NYS Department of Taxation and Finance. One hundred percent of the revenue collected goes to the Hazardous Waste Remedial fund.</p>

# General Information: Hazardous Waste Program Fees

Fee	Who Pays	Exemptions	Assessment/Payments/Use
<p><b>ECL 72-0402: Hazardous Waste Program Fees</b></p> <p><b>ECL 72-0403: Hazardous Waste Program Surcharges</b></p> <p><i>The surcharges were added as of 04/01/03 and were repealed effective 04/01/10</i></p>	<p>1) <b>Generators:</b> All generators (greater than or equal to 15 tons) of hazardous waste or hazardous wastewater are billed annually for a fee based on tonnage generated in a calendar year.</p> <p>2) <b>Facility Operators:</b> All facility operators required to obtain a permit or certificate for the treatment, storage or disposal facility (TSDF) of hazardous waste must submit annually a fee for each facility based on tonnage received. Additional fees are also applicable based on each landfill facility's gross receipts tax; incinerator or burn unit and surface impoundments. Fees are also assessed for each closed landfill or surface impoundment requiring a post-closure permit.</p>	<p><b>Generator Fee Exemptions</b> The fee is not payable for the following:</p> <p>1) <b>Exemptions Related to Remedial Activities (ECL 72-0402.1(d)):</b> See "Hazardous Waste Regulatory Fee and Special Assessment Tax Exemptions: Generation Related to Remedial Activities" Table</p> <p>2) <b>Universal Wastes (ECL 72-0402.1 (e)):</b> no fee shall be payable for the generation of universal wastes (effective date 10/01/2000)</p> <p>3) <b>Recycling Exemption (ECL 72-0402.1(f)):</b> If a generator recycles more than 90 percent of its hazardous waste or hazardous wastewater it produces in any calendar year, as certified to the Commissioner, will have its generator fee based on the hazardous waste or hazardous waste water not recycled in the calendar year. <i>(Effective 04/01/03) applied to surcharges only until 04/01/10. At that time, surcharges were repealed and exemption applied to program fees)</i></p>	<p><b>Generator Program Fees (effective 01/01/10):</b></p> <ol style="list-style-type: none"> <li>1) Less than 15/tons – no fee.</li> <li>2) Equal to or greater than 15 to 4,000 tons - \$130.00/ton not to exceed \$300K.</li> <li>3) Greater than 4,000 tons but less than or equal to 10,000 tons - \$400K.</li> <li>4) Greater than 10,000 tons \$800K.</li> <li>5) Wastewater:             <ol style="list-style-type: none"> <li>a.) Equal to or greater than 15 tons (but less than 15,000 tons) – \$3K.</li> <li>b.) Equal to or greater than 15,000 tons – \$6K.</li> </ol> </li> </ol> <p><b>Treatment, Storage, Disposal Facility (TSDF) Fees (based on hazardous waste managed regardless of method of storage, disposal or treatment):</b></p> <ol style="list-style-type: none"> <li>1) Less than or equal to 1,000 tons/year – \$12K.</li> <li>2) Greater than 1,000 tons/year – \$30K.</li> </ol> <p>In addition each facility is required to pay the following:</p> <ul style="list-style-type: none"> <li>• \$100K – Facility gross receipts tax below \$3.3 million.</li> <li>• \$200K – Facility gross receipts tax between \$3.3 and \$4.4 million.</li> <li>• \$300K – Facility gross receipts tax greater than \$4.4 million that operates one or more landfills. The fee is \$100K if facility is used exclusively by the facility owner or operator's own wastes.</li> <li>• \$10K – For each incinerator located at a facility operator's TSDF.</li> <li>• \$10K – For each unit which burns listed hazardous waste for energy recovery at a facility operator's TSDF.</li> <li>• \$24K – For each facility which provides TSD in one or more surface impoundments.</li> <li>• \$3K – Post closure fee for fully closed TSDF requiring post closure care.</li> </ul> <p><b>Payment/Use:</b> Annual invoices are prepared and sent by DEC to all TSDF's and to all required generators. Payments are sent to DEC and deposited as follows: 1) 15% into the Environmental Protection fund not to exceed \$2.1 million, 2) 71% into the industry fee transfer account of the hazardous waste remedial fund. 3) the remainder into the Environmental Enforcement Account. <b>(See ECL 72-0201)</b></p>