



Rules of
Department of Natural Resources
Division 25—Hazardous Waste Management Commission
Chapter 12—Hazardous Waste Fees and Taxes

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**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: 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.

(1) Hazardous Waste Fees Applicable to Generators of Hazardous Waste.

(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.



1. 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.

(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 fees in section (1). However, if a generator does not receive a billing, it does not relieve the generator of the responsibility to pay fees or taxes imposed by this rule.

(2) Fees and Taxes Applicable to Transporters of Hazardous Waste.

(A) A transporter required to register as a generator under 10 CSR 25-6.263 and, in accordance with 10 CSR 25-5.262, shall pay fees and taxes required under section (1) of this rule.

(B) A transporter depositing hazardous waste at a hazardous waste landfill who pays the gross fee on behalf of a generator or who pays the gross fee due to the transporter's status as a generator shall pay a landfill tax to the owner/operator of the landfill, in accordance with subdivision 260.390(8), RSMo when depositing that waste at the landfill.

(C) A hazardous waste transporter as defined at 10 CSR 25-3.260, except those exempted in subsection (E) of this section, requesting a hazardous waste transporter license in accordance with 10 CSR 25-6.263 shall submit to the department along with their license application the following fees:

1. An annual application fee of two hundred dollars (\$200); and
2. A use-based fee, calculated by adding the total licensed vehicle weight (LVW) of power units, and multiplying by the percentage of Missouri International Registration Plan (IRP) mileage (MOIRP) by the percent hazardous waste (HW) times a use rate of .0425. The formula is: $LVW \times \%MOIRP \times \%HW \times .0425 = \text{Use Fee}$. Fee calculations shall be submitted on forms furnished by the department in its application packet. Transporters shall base all calculations on the

period of twelve (12) consecutive months immediately prior to July 1 immediately preceding the date of the license application. This time frame is known as the "previous year."

A. For those power units which utilize the International Registration Plan (IRP) or 12 CSR 20-3.010 for apportioned registration, the transporter shall use the reported Missouri IRP mileage for the previous year.

B. For those power units not required to track IRP miles, the transporter shall calculate MOIRP mileage by dividing the Missouri mileage of their power units by total mileage for the previous year.

C. The percentage of hazardous waste will be the number of hazardous waste, used oil, or infectious waste truckloads from, to or through Missouri, divided by the total truckloads from, to or through Missouri, in the form of a percentage, for the previous year.

D. New transporters who wish to obtain a hazardous waste license and have no "previous year" history of hauling hazardous waste, shall calculate license fees based on estimates of MOIRP mileage and percent hazardous waste.

(I) If an estimate is used to calculate the license fee, the transporter shall, within sixty (60) days of the expiration of the license, report the actual Missouri mileage and percent hazardous waste for the current license year. The renewal fee will include the license fee for the next year, plus any money owed the department due to an underestimation of the current year, plus ten percent (10%).

(II) The department shall not issue refunds but will issue credit for license fees in excess of ten percent (10%) (overestimation) for the next license year.

E. A transporter who wishes to add another power unit other than when applying for the annual license shall submit, along with power unit descriptions, a fee computed from this formula: $LVW \text{ of power unit} \times \%MOIRP \times \%HW \times .0425 = \text{Use Fee}$. Divide this figure by twelve (12), then multiply by the number of months remaining in the license year to derive the fee.

F. To replace one (1) power unit for another (due to accident, sale, or extended maintenance) submit all the required information for the replacement and a license certificate will be issued for that power unit for a limited period.

G. A temporary permit can be issued for thirty (30)-days for a fee of fifty dollars (\$50) for a power unit that is, for example, a temporary lease that is added to the fleet.

3. The total fee shall not exceed twenty-five thousand dollars (\$25,000) per transporter per year.

(D) Record Keeping and Reporting.

1. Licensed transporters, except those exempted in subsection (E) of this section, shall maintain all documentation used in calculating Missouri hazardous waste transporter license fees for a period of three (3) years following the expiration of the license. Transporters who reach the maximum payment are relieved of record keeping requirements and are also free to add or replace power units as necessary during the license year.

2. All documentation used to calculate Missouri hazardous waste transporter license fees must be provided to the department, upon request, within fifteen (15) calendar days from the date of receipt.

(E) Other than power unit transporters are not subject to the requirements of subsections (C) and (D) of this section. The license fee for each mode of transport other than power units shall be three hundred fifty dollars (\$350) per transporter per year. An other than power unit transporter shall not originally include, nor add, more than one (1) mode on the same license. For example, a license for rail transport shall not include power unit hazardous waste transportation.

(F) License renewals submitted within twelve (12) months of the effective date of this rule may be considered a new license and therefore subject to the provisions of 10 CSR 25-12.010(2)(C)2.D.(I) and (II) applicable to newly licensed transporters. The determining factor will be whether or not the transporter has been keeping accurate records of MOIRP mileage and Missouri hazardous waste percentage for the previous year. If the transporter has accurate figures for the previous year, then the license will be an actual renewal.

(3) Fees and Taxes Applicable to Applicants for Permits or Certifications and to Owners/Operators of Treatment, Storage, Disposal, or Resource Recovery Facilities.

(A) An owner/operator of hazardous waste treatment, storage, or disposal facility shall pay fees and taxes required in subsections (1)(A), (B), and (C) of this rule. An owner/operator of a hazardous waste treatment, storage, disposal, or resource recovery facility also shall pay fees and taxes required in section (1) of this rule for hazardous waste which is transported off-site for final disposition. (Note: These fees are not applicable to waste transported off-site for storage only;



however, the fees are applicable to the waste transported from the storage facility to the point of final disposition except as provided in section (1).)

(B) A permit applicant shall pay the following fees upon application as required in subdivision 260.395.7(6), RSMo and in accordance with 10 CSR 25-7.270(2)(B)8.: One thousand dollars (\$1,000) for each hazardous waste management treatment, storage or disposal facility. The fee shall be submitted with the application. The fee shall cover the first year of the permit, if issued, but the fee is not refundable if the permit is not issued. If the permit is to be issued for more than one (1) year, the applicant shall pay fees as required in subsection (3)(C) of this rule.

(C) A permit applicant shall pay the following fees as required in subdivision 260.395.7(6), RSMo, and in accordance with 10 CSR 25-7.270(2)(C)1.A.: One thousand dollars (\$1,000) for each hazardous waste management treatment, storage or disposal facility for each year the permit is to be in effect beyond the first year.

(D) An applicant for a hazardous waste treatment, storage or disposal facility permit or resource recovery certification shall pay all applicable costs in accordance with 10 CSR 25-7.270(2)(B)9., 10 CSR 25-9.020(5), and as required by subdivisions 260.395.7(7) and 260.395.14(2), RSMo for engineering and geological review. Those costs for engineering and geological review will be billed in the following categories:

1. The project engineer's and geologist's time expended in the following areas:

A. Supervision of field work undertaken to collect geologic and engineering data for submission with the permit application or resource recovery certification application;

B. Review of geologic and engineering plans submitted in relation to the permit application or resource recovery certification application;

C. Assessment and attesting to the accuracy and adequacy of the geologic and engineering plans submitted in relation to the permit application or resource recovery certification application; and

D. The project engineer's and geologist's time billed at the engineer's and geologist's hourly rates multiplied by a fixed factor of three and one-half (3 1/2). This fixed factor is comprised of direct labor; fringe benefits including, but not limited to, insurance, medical coverage, Social Security, Workers' Compensation and retirement; direct overhead, including, but not limited to, clerical support and supervisory engineering review

and Hazardous Waste Program administrative and management support; general overhead, including, but not limited to, utilities, janitorial services, building expenses, supplies, expenses and equipment, and department indirect costs; and engineering support, including, but not limited to, training, peer review, tracking and coordination;

2. The direct costs associated with travel to the facility site to supervise any field work undertaken to collect geologic and engineering data or to ascertain the accuracy and adequacy of geologic and engineering plans, or both, including, but not limited to, expenses actually incurred for lodging, meals and mileage based on the rate established by the state of Missouri. These costs are in addition to the costs in paragraph (3)(D)1. of this rule; and

3. Costs directly associated with public notification and departmental public hearings, including legal notice costs, media broadcast costs, mailing costs, hearing officer costs, court reporter costs, hearing room costs, and security costs, will be billed to the applicant. In a contested case as defined in section 536.070(4), RSMo, costs related to preparing and supplying one (1) copy of the transcript(s) of the case shall not be charged to the applicant.

(E) An owner/operator of a hazardous waste landfill shall collect, on behalf of the state, from each generator or transporter, a tax equal to two percent (2%) of the gross charges and fees charged the generator for disposal at the landfill. The tax shall be accounted for separately on the statement of charges and fees made to the hazardous waste generator and shall be collected at the time of collection of the charges and fees.

(F) The applicant for a resource recovery certificate shall pay the following fee in accordance with 10 CSR 25-9.020(4) and subdivision 260.395.14(2), RSMo when submitting the application: Five hundred dollars (\$500) if the application is for a resource recovery facility which legitimately reclaims or recycles hazardous waste on-site in accordance with 10 CSR 25-9 or one thousand dollars (\$1,000) if the application is for a resource recovery facility which receives hazardous waste from off-site for legitimate reclamation or recycling in accordance with 10 CSR 25-9.

(4) Corrective Action Oversight Cost Recovery.

(A) In accordance with subdivision 260.375(30), RSMo, owners/operators of hazardous waste facilities performing correc-

tive action pursuant to sections 260.350 to 260.430, RSMo, and the rules promulgated thereunder shall pay to the department all reasonable costs, as determined by the commission, incurred by the department in the oversight of corrective action investigations, monitoring or cleanup of releases of hazardous waste or hazardous constituents at hazardous waste facilities. Oversight shall include review of the technical and regulatory aspects of corrective action plans, reports, documents, and associated field activities, including attesting to their accuracy and adequacy. All corrective action plans approved by the department pursuant to sections 260.350 to 260.430, RSMo, shall require the department, upon notice by the owner/operator that the approved plan has been completed, to verify within ninety (90) days that the corrective action plan has been complied with and completed. Within thirty (30) business days thereafter and provided that the department agrees that the corrective plan has been complied with and completed, the department shall issue a letter to the owner/operator certifying the completion and compliance.

(B) Corrective action cost recovery billing shall be based on the hourly rate(s) of departmental staff performing corrective action oversight multiplied by a fixed factor of three and one-half (3 1/2). This fixed factor is comprised of direct labor; fringe benefits including, but not limited to, insurance, medical coverage, Social Security, Workers' Compensation, and retirement; direct overhead, including, but not limited to, clerical support and supervisory review and Hazardous Waste Program administrative and management support; general overhead, including, but not limited to, utilities, janitorial services, building expenses, supplies, expenses and equipment, and department indirect costs; and other support activities, including, but not limited to, training, peer review, tracking, and coordination.

(C) The direct costs associated with travel to hazardous waste facilities for the purpose of corrective action oversight including, but not limited to, expenses actually incurred for lodging, meals, and mileage based on the rates established by the state of Missouri shall be recoverable. These direct costs shall be billed to the owner/operator and are in addition to the costs in subsection (4)(B) of this rule.

(D) Corrective action-related costs directly associated with public notification and departmental public hearings, including legal notice costs, media broadcast costs, mailing costs, hearing officer costs, court reporter costs, hearing room costs, and security costs,



shall be billed to the owner/operator. In a contested case as defined in section 536.070(4), RSMo, costs related to preparing and supplying one (1) copy of the transcript(s) of the case shall not be charged to the owner/operator.

(E) All funds remitted by owners/operators of hazardous waste facilities performing corrective action shall be deposited in the hazardous waste fund created in section 260.391, RSMo.

(5) Variance Fee. Any person seeking a variance under 10 CSR 25 shall include a filing fee of fifty dollars (\$50) payable to Missouri with each petition as required by subdivision 260.405.4(1), RSMo.

AUTHORITY: sections 260.370, 260.380, and 260.391, RSMo Supp. 2008 and sections 260.390, 260.395, and 260.437, RSMo 2000. Original rule filed Dec. 16, 1985, effective Oct. 1, 1986. Amended: Filed Aug. 14, 1986, effective Jan. 1, 1987. Amended: Filed Sept. 1, 1987, effective Dec. 28, 1987. Amended: Filed Dec. 1, 1987, effective May 1, 1988. Amended: Filed Dec. 29, 1987, effective May 1, 1988. Amended: Filed Sept. 6, 1988, effective Dec. 30, 1988. Amended: Filed Sept. 14, 1989, effective Dec. 29, 1989. Amended: Filed Feb. 16, 1990, effective Dec. 31, 1990. Amended: Filed Sept. 5, 1990, effective April 29, 1991. Amended: Filed Jan. 15, 1991, effective Aug. 1, 1991. Amended: Filed Sept. 4, 1991, effective Feb. 6, 1992. Amended: Filed Aug. 14, 1992, effective May 5, 1993. Amended: Filed April 4, 1994, effective Oct. 30, 1994. Amended: Filed June 16, 1995, effective Jan. 30, 1996. Amended: Filed June 1, 1998, effective Jan. 30, 1999. Amended: Filed April 30, 1999, effective Nov. 30, 1999. Amended: Filed Feb. 1, 2001, effective Oct. 30, 2001. Amended: Filed Dec. 17, 2001, effective Aug. 30, 2002. Amended: Filed April 2, 2002, effective Nov. 30, 2002. Amended: Filed March 27, 2003, effective Dec. 30, 2003. Amended: Filed Oct. 15, 2008, effective June 30, 2009.*

**Original authority: 260.370, RSMo 1977, amended 1980, 1988, 1993, 1995, 2004; 260.380, RSMo 1977, amended 1980, 1985, 2000, 2004, 2005; 260.390, RSMo 1977, amended 1980, 1983, 1985, 1993; 260.391, RSMo 1980, amended 1993, 2000, 2005; 260.395, RSMo 1977, amended 1980, 1983, 1985, 1988, 2000; and 260.437, RSMo 1983, amended 1995.*

PURPOSE: This rule sets fees to be paid to the department by owners/operators of commercial hazardous waste treatment, storage and disposal facilities. The fees will fund hazardous waste compliance inspections at these facilities. This rule also establishes procedures for billing and payment of the fees.

(1) Applicability. Pursuant to section 260.370.2., RSMo, this rule is applicable to owners/operators of hazardous waste facilities who have obtained, or are required to obtain, a hazardous waste facility permit and who accept, on a commercial basis for remuneration, hazardous waste from off-site sources for treatment, storage or disposal. If multiple facilities with unique United States Environmental Protection Agency (U.S. EPA) identification numbers are owned/operated by a person or company, the inspection fees applicable under this rule shall be paid by the owner/operator for each facility with a unique U.S. EPA identification number.

(2) Fees Applicable to Commercial Hazardous Waste Treatment, Storage and Disposal Facilities for Compliance Inspections.

(A) An annual fee not to exceed the values in Table 1 of this rule shall be assessed to each operating commercial hazardous waste treatment, storage or disposal facility for hazardous waste compliance inspections. The applicable inspection fee in Table 1 shall be based on the volume of hazardous waste managed by the facility that was received from off-site sources during the period of July 1 of each year through June 30 of the following year. The department will use the data reported in the facility quarterly manifest summary reports that are submitted by the facility as required by 10 CSR 25-7.264(2)(E) and 10 CSR 25-7.265(2)(E) to determine the amount of off-site waste managed by each facility.

(B) For new facilities for which there is no facility quarterly manifest summary report data available, the facility shall submit to the department an estimate of the volume of hazardous waste that will be managed during the period from the date hazardous waste is first received from off-site to the following June 30. This estimate shall be provided to the department no later than thirty (30) days prior to the first expected receipt of hazardous waste from off-site. This estimate shall be submitted to the Director, Hazardous Waste Program, Missouri Department of Natural Resources, P.O. Box 176, Jefferson City, MO 65102. The inspection fee for new facilities shall be determined from Table 1 using the estimated volume of waste to be

received from off-site for treatment, storage or disposal during the first year of operation. Existing facilities which have not received hazardous waste from off-site sources during the period of July 1 of each year through June 30 of the following year, and facilities which have changed ownership, will be considered new facilities for purposes of determining the applicable inspection fee from Table 1.

**Table 1
Yearly Inspection Fees Based on Volume of Hazardous Waste Accepted**

Metric Tons (kkg) of Hazardous Waste Received from Off-site Sources	Annual Fee
Greater Than 10,000 kkg	\$12,000
2500 to 9999 kkg	\$10,800
0 to 2499 kkg	\$9800

(3) Billing and Payment of Compliance Inspection Fees.

(A) The department shall bill each facility prior to December 15 of each year for payment of inspection fees. The facility shall pay the inspection fees no later than than thirty (30) days following the billing date. (Note: The inspection fee money collected from hazardous waste facilities, which has been determined from the facility quarterly manifest summary report data as specified in subsection (2)(A) and Table 1 of this rule, will fund compliance inspections for the following calendar year.)

(B) For new facilities for which there is no facility quarterly manifest summary report data available, the inspection fee bill shall be based on an estimate of the volume of hazardous waste to be accepted from off-site sources. The facility shall provide this estimate to the department as specified in subsection (2)(B) of this rule. The department shall issue a bill to the facility based on the volume estimate provided by the facility in accordance with subsection (2)(B) and Table 1 of this rule within thirty (30) days of receipt of this information. The facility shall submit payment of the required inspection fees within thirty (30) days of the department billing. (Note: The inspection fee money collected in accordance with this subsection will fund compliance inspections for the remainder of the calendar year in which the fee is billed.)

1. If, at the time of the next scheduled billing cycle, the department determines that



the facility has overestimated inspection fees based on the actual amount of off-site hazardous waste managed during the initial period of operation, the facility will be credited for the amount of the overestimate for the following year. No refunds of inspection fee overestimates will be made.

2. If, at the time of the next scheduled billing cycle, the department determines that the facility has underestimated inspection fees based on the actual amount of off-site hazardous waste managed during the initial period of operation, the facility will be billed by the department for the amount of the underestimate. Payment of this fee shall be required within thirty (30) days of the facility's receipt of the department's billing.

(C) Inspection fee payments shall be made payable to Missouri, Director of Revenue. Inspection fee money shall be deposited into the hazardous waste fund as specified in section 260.391.3., RSMo.

(D) Any facility which fails to pay inspection fees by the applicable date specified in this rule shall be required to pay a penalty in addition to the inspection fee. The penalty shall be equal to fifteen percent (15%) of the fees due. In addition, if the fees are not paid by the required date, the facility shall pay interest at a rate of twelve percent (12%) per annum on any amounts owed.

(4) This rule does not preclude the department from seeking from commercial hazardous waste facilities recovery of costs incurred by the department as a result of any enforcement action against any hazardous waste facility.

AUTHORITY: sections 260.370, 260.390 and 260.391, RSMo 1994. Original rule filed Jan. 5, 1994, effective Aug. 28, 1994. Amended: Filed March 22, 1996, effective Nov. 30, 1996.*

**Original authority: 260.370, RSMo 1977, amended 1980, 1988, 1993; 260.390, RSMo 1977, amended 1980, 1988, 1993; and 260.391, RSMo 1980, amended 1993.*