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

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Chapter 12—Hazardous Waste Fees and Taxes

10 CSR 25-12.010 Fees and Taxes

PURPOSE: This rule identifies fees and taxes assessed on 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 260.380.110(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) 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. The first ton of waste generated each year shall be assessed a fee of twenty-five dollars ($25) per ton. No fee will be assessed on 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.
5. Each additional ton of waste shall be assessed a fee of six dollars and ten cents ($6.10).
6. No generator site may be assessed a fee in excess of fifty-seven thousand dollars ($57,000) for any given year.
7. 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.

(B) Land Disposal Fee. A generator subject to registration in accordance with 10 CSR 25-5.262 shall pay a land disposal fee in accordance with this subsection. 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 twenty-five dollars ($25) per ton. No fee will 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 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 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 x 10 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) Registration Fee. A generator subject to registration in accordance with 10 CSR 25-5.262 shall pay the following registration fees:

1. All new generator registration and renewal fees 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); and
   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 (1) 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); and
   D. Any generator who changes their generator status to a status that has a higher registration fee than the fee that the generator has already paid for the year as required by
this subsection shall pay the difference between the registration fee for the current status and the registration fee of the new status;

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 not the annual renewal fee for the calendar year immediately following their initial registration. From that year forward, they shall pay the annual renewal fee;
   E. Any generator subject to registration 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 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 annual renewal fee and file an updated generator registration form with the department before their registration is reactivated by the department; and
   H. The department will immediately revoke the registration of any person who pays the annual renewal fee with what is found to be an insufficient check; and

4. Large quantity generator registration renewal petition process. A generator may petition to have a single large quantity generator registration renewal fee cover multiple generator sites with different ID numbers as long as at least one (1) generator site is a large quantity generator and 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 owned or leased by the same person and all are 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 (1) 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 large quantity and small quantity generator sites; and
   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 generators or 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 of hazardous waste received for the twelve-month period ending June 30 of the previous year. 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

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

(A) A transporter subject to registration as a generator under 10 CSR 25-6.263 and, in accordance with 10 CSR 25-5.262, shall pay fees and taxes specified in 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 x %MOIRP x %HW x .0425 = 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
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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%) 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.

(II) No refunds will be issued by the department, but the department 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 of power unit × %MOIRP × %HW × .0425 = 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, for a rail transport license, do 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, and Disposal Facilities.

(A) An owner/operator of hazardous waste treatment, storage, or disposal facility shall pay fees and taxes as specified in subsections (1)(A), (B), and (C) of this rule. An owner/operator of a hazardous waste treatment, storage, and disposal facility shall pay fees and taxes as specified in section (1) of this rule for hazardous waste which is transported off-site for final disposal. (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 specified 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 specified in subsection (3)(C) of this rule.

(C) A permit applicant shall pay the following fees as specified in subdivision 260.395.7(6), RSMo, and in accordance with 10 CSR 25-7.270(2)(C): 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 shall pay all applicable costs in accordance with 10 CSR 25-7.270(2)(B)/9., and as specified by subdivisions 260.395.7(7) and 260.395.14(2), RSMo for engineering and geologic review. Those costs for engineering and geologic 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;

   C. Assessment and attesting to the accuracy and adequacy of the geologic and engineering plans submitted in relation to the permit 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; 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.

(4) Corrective Action Oversight Cost Recovery.

(A) In accordance with subdivision 260.375(30), RSMo, owners/operators of hazardous waste facilities performing corrective 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 compiled 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.


**Pursuant to Executive Order 21-07, 10 CSR 25-12.00, section (1) was suspended from April 19, 2021 through June 30, 2021.

10 CSR 25-12.020 Hazardous Waste Compliance Inspection Fees

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.
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Table 1

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<th>Yearly Inspection Fees Based on Volume of Hazardous Waste Accepted</th>
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<td>Metric Tons (kkg) of Hazardous Waste Accepted</td>
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<tr>
<td>Annual Fee</td>
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<tr>
<td>Greater Than 10,000 kkg</td>
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<tr>
<td>2500 to 9999 kkg</td>
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<tr>
<td>0 to 2499 kkg</td>
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(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.

(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 a result of any enforcement action against any hazardous waste facility.


**Pursuant to Executive Order 21-07, 10 CSR 25-12.020, subsection (3)(B) was suspended from April 19, 2021 through June 30, 2021.

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.**