



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 and Taxes Applicable to Generators of Hazardous Waste.

(A) A generator of hazardous waste shall pay the following fee as required by subdivision 260.380.1(10), RSMo. A generator as defined in 10 CSR 25-5.262, unless paragraph (1)(A)1., 2. or 3. of this rule provides otherwise, shall pay a fee of one dollar per ton (\$1/ton) of hazardous waste generated. This fee shall be payable to the state of Missouri. The fee shall be used solely for the administrative costs of the Hazardous Waste Program. The fee shall be paid in accordance with the following procedures: The fee shall be paid on an annual basis on or before January 1 of each year. The fee shall equal the product of one dollar per ton (\$1/ton) multiplied by the amount of metric tons of hazardous waste generated during the twelve (12)-month period ending June 30 of the calendar year immediately preceding January 1 of the calendar year in which payment is due. (For example, a generator would be billed in December 1992 for waste produced during the period July 1, 1991 through June 30, 1992.) The fee is applied to hazardous waste defined by or listed in 10 CSR 25-4.261 which is regulated as hazardous waste at the time of its generation except as paragraph (1)(A)1., 2. or 3. of this rule provides otherwise. The fee shall not exceed ten thousand dollars (\$10,000) per generator per year.

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.

2. The fee shall not be imposed upon any generator who has registered with the department, in accordance with 10 CSR 25-5.262, less than ten (10) tons of hazardous waste per year.

3. The fee shall not be imposed upon any hazardous waste fuel produced from processing, blending or other treatment.

A. Beginning with the December 1995 billing for hazardous waste generated July 1, 1994 through June 30, 1995, this exemption applies only to the hazardous waste fuel processed, blended or treated by a fuel blender receiving hazardous waste from the original generator who has already paid the tax in this section on the hazardous waste.

B. This exemption does not apply to hazardous waste used directly as a fuel.

(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 subdivision 260.390(8), RSMo, shall pay a landfill tax which is collected by the landfill owner/operator when depositing waste at a hazardous waste landfill.

(D) An individual generator required to register in accordance with 10 CSR 25-5.262 shall pay a tax based on the volume by weight and management method in accordance with subsection (1)(E) of this rule and as required by section 260.479, RSMo. Revenues collected from this tax shall be transmitted by the department to the Missouri Department of Revenue for deposit in the hazardous waste remedial fund. The tax will be based on the volume of hazardous waste generated and the management method utilized beginning on July 1 of the year preceding the billing year and through June 30 of the billing year. A company shall not annually pay more than fifty thousand dollars (\$50,000) collectively for all combined plant sites under the provisions of this subsection, nor shall a generator who is required to register in accordance with 10 CSR 25-5.262 pay less than ten dollars (\$10) annually.

1. The following hazardous wastes are exempted from this tax:

A. Any hazardous wastes generated by the state and any political subdivision of the state;

B. Waste oil;

C. Any hazardous waste generated by a person who qualifies as a conditionally exempt generator due to the quantity of waste generated in one (1) month or accumulated at

one (1) time as specified under 10 CSR 25-3.260(1)(A)22.; and

D. Hazardous wastes legitimately discharged into a publicly-owned treatment works and exempted in 10 CSR 25-4.261. (Comment: This exclusion does not exclude sludges that are hazardous waste and are generated by industrial wastewater treatment.)

2. This tax shall not be imposed upon the following hazardous waste: hazardous waste fuel produced from hazardous waste by processing, blending or other treatment; hazardous waste which must be disposed of as provided by a remedial plan for an abandoned or uncontrolled hazardous waste site under sections 260.435–260.550, RSMo or as part of a remedial plan required under sections 260.350–60.434, RSMo; or smelter slag waste from the processing of materials into reclaimed metals.

A. This exemption does not apply to hazardous waste used directly as a fuel.

(E) A generator who is not otherwise exempted by paragraph (1)(D)1., 2. or 3. of this rule shall pay a tax in each of the applicable subdivisions.

1. SUBDIVISION A—TAX.

A. A generator who manages hazardous waste by on-site storage that requires a permit in accordance with 10 CSR 25-7.264 or interim status in accordance with 10 CSR 25-7.265 or off-site storage that is not in conjunction with incineration, resource recovery, treatment or any other similar management method and a generator utilizing a disposal facility shall use the following formula to calculate his/her tax for hazardous waste generated from each state fiscal year, July 1 or each year through June 30 of the following year. (Note: A disposal facility means a facility or part of a facility at which hazardous waste is intentionally placed into or on any land or water and, at which, the waste will remain after closure.)

B. Tax in subdivision A = $(\$20 + (\$0.07 \text{ for each metric ton generated})) \times (\text{the number of metric tons (kkg) generated})$.

2. SUBDIVISION B—TAX.

A. A generator who utilizes a management technique not included in subdivision A shall use the following formula to calculate his/her tax for hazardous waste generated during the state fiscal year.

B. Tax in subdivision B = $(\$10.00 + (\$0.035 \text{ for each metric ton generated})) \times (\text{the number of metric tons (kkg) generated})$.

3. TOTAL TAX.

A. The total tax for a generator is the applicable tax in subdivision A plus the applicable tax in subdivision B. No company



shall pay more than fifty thousand dollars (\$50,000) or less than ten dollars (\$10) under subsection (1)(E). Example: Company A generates 10.02 kkg of hazardous waste managed at a disposal facility. The tax in subdivision A would be as follows:

Tax = (\$20.00 + (\$0.07 x 10.02)) x (10.02) = \$207.43.

Company A also generates 5.01 kkg of solvent managed at a resource recovery facility. The tax in subdivision B would be as follows:

Tax = (\$10.00 + (\$0.035 x 5.01)) x (5.01) = \$50.98.

The total tax for Company A would, therefore, be the tax in subdivision A (\$207.43) + the tax in subdivision B (\$50.98). The total tax owed by Company A would be \$258.41.

B. Tables 1 and 2 illustrate the approximate method by which categories are established for subdivisions A and B; however, they do not take into account computer capability of seven (7) significant figures to the right of the decimal place. Note: The billing of each year will be based on information submitted by generators and facilities on the quarterly manifest summary reports required at 10 CSR 25-5.262(2)(D)1., 10 CSR 25-7.264(2)(E)3. and 10 CSR 25-7.265(2)(E). The billing will be based on waste generated during the previous state fiscal year. The data will be run on computer programs that sort firms into one (1) of five (5) categories that as nearly as possible will generate a total amount of one and one-half (1 1/2) million dollars annually.

(F) 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.

Table 1—Subdivision A

Table with 4 columns: Category, Amount of Waste (kkg) (From, To), and Tax Range. Rows 1-5 showing categories based on waste weight.

Table 2—Subdivision B

Table with 5 columns: Category, Amount of Waste (kkg) (From, To), and Tax Range. Rows 1-5 showing categories based on waste weight.

*0.001 kkg reportable quantity of hazardous waste

(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 transporter who is applying for a hazardous waste transporter license or renewal or who is adding or substituting motor vehicles in accordance with 10 CSR 25-6.263 shall pay a fee, which shall be submitted with the application or with the additional or substitute motor vehicle descriptions.

1. License and license renewal fees shall be based on the number and gross weight of each transport motor vehicle to be used.

A. The following schedule shall be used to compute the fee for motor vehicles:

Gross Weight Less Than 36,000 lbs.

Table with 2 columns: Number of Vehicles, Cost per Vehicle. Rows for 1st-10th, 11th-50th, 51st-100th, and 101st+ vehicles.

Gross Weight 36,000 lbs. and Over

Table with 2 columns: Number of Vehicles, Cost per Vehicle. Rows for 1st-10th, 11th-50th, 51st-100th, and 101st+ vehicles.

Example: A transporter is licensing fifteen (15) motor vehicles. Twelve (12) of these have gross weights of less than thirty-six thousand pounds (36,000 lbs.). The fee for

those twelve (12) would be (10 x \$50) + (2 x \$25) = \$550. The other three (3) motor vehicles have gross weights of thirty-six thousand pounds (36,000 lbs.) and over. The fee for those three (3) motor vehicles would be 3 x \$100 = \$300. The transporter's total fee for the license or renewal therefore would be \$550 + \$300 = \$850.

B. The total fee shall not exceed fifteen thousand dollars (\$15,000) per transporter per year.

2. A transporter who wishes to add or substitute motor vehicles at a time other than when applying for a license or renewal shall submit, along with the motor vehicle descriptions, a fee to be computed from the fee schedule listed in subparagraph (2)(C)1.A. of this rule.

A. The fee for motor vehicle additions shall be calculated beginning with the first price category (1st-10th vehicle) for both weight classifications, regardless of the number of motor vehicles already permitted on the transporter license. Example: After being licensed for a fleet of fifty-two (52) motor vehicles, a transporter wishes to add to the license a motor vehicle with a gross weight of twelve thousand pounds (12,000 lbs.). Using the fee schedule in subparagraph (2)(C)1.A., the transporter selects the "GROSS WEIGHT LESS THAN 36,000 LBS." classification and finds that the fee in the first (top) price category of this weight classification is fifty dollars (\$50).

B. When the transporter is replacing a motor vehicle with a different motor vehicle from the same or lesser weight class, a fee of twenty-five dollars (\$25) is assessed in addition to the information required in 10 CSR 25-6.263.

C. When the transporter is replacing a motor vehicle with a different motor vehicle from a larger weight class, the fee shall be twenty-five dollars (\$25), plus a fifty dollar (\$50) fee to account for the change to the upper fee category in the fee schedule. The written information required in 10 CSR 25-6.263 shall accompany the fee.

3. The license fee for each mode of transport other than motor vehicle shall be one hundred dollars (\$100) per mode per transporter per year. Each transporter license for modes other than motor vehicle will be issued for only one (1) mode of transport (for example, rail transport). A transporter shall not originally include, nor add, vehicles of more than one (1) mode on the same license. For example, a license for rail transport at any time shall not cover motor vehicles.

(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), (D) and (E) 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 (\$1000) 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 (\$1000) 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 required by subdivision 260.395.7(7), 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;

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 two and one-half (2 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(1)(C)1. when submitting the application: One hundred dollars (\$100) 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 five hundred dollars (\$500) if the application is for a resource recovery facility which receives haz-

ardous waste from off-site for legitimate reclamation or recycling in accordance with 10 CSR 25-9.

(4) 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 and 260.437, RSMo Supp. 1997 and sections 260.380, 260.475 and 260.479, RSMo 1994. 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.*

**Original authority: 260.370, RSMo 1977, amended 1980, 1988, 1993; 260.380, RSMo 1977, amended 1980, 1985; and 260.437, RSMo 1983, amended 1995; 260.475, RSMo 1983, amended 1985, 1988; and 260.479, RSMo 1985, amended 1988, 1989, 1994.*

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. 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 after December 15 of each year for payment of inspection fees. The facility shall pay the inspection fees no later 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 following 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.*