

GUIDELINES FOR CALCULATING HAZARDOUS WASTE MANAGEMENT FEES AND HAZARDOUS SUBSTANCE REPORTING FEES



GEORGIA DEPARTMENT OF NATURAL RESOURCES
Environmental Protection Division
Hazardous Waste Management Branch
2 Martin Luther King Jr Dr SE
Atlanta, Georgia 30334
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Note:

This guidance document has been revised to include the 2002 amendments to the Hazardous Site Response Act.

Revised 1-25-2006

Table of Contents

Section 1.0
Introduction

Section 2.0
Hazardous Waste Management Fees

Section 3.0
Hazardous Substance Reporting Fees

Section 4.0
Examples

Section 5.0
Questions and Answers: Hazardous Waste Management Fees

Section 6.0
Questions and Answers: Hazardous Substance Reporting Fees

Section 7.0
Forms

SECTION 1.0 - INTRODUCTION

This guidance document was prepared to aid those who are required to pay fees in determining which fees they must pay and how those fees are calculated, the Georgia Hazardous Site Response Act (HSRA) O.C.G.A. 12-8-90, et seq., requires the payment of fees by hazardous waste handlers and persons who release hazardous substances. This guidance was prepared to supplement your understanding of the fee requirements and is not intended to serve as a substitute for reading the appropriate Acts and Rules.

HAZARDOUS WASTE MANAGEMENT FEES

Georgia facilities that treat, store or dispose of hazardous waste and Georgia facilities that receive hazardous waste from outside the state of Georgia are required to pay hazardous waste management fees as required by HSRA and the Georgia Rules for Hazardous Site Response, Chapter 391-3-19.

"Hazardous waste" is defined in the Georgia Hazardous Waste Management Act, O.C.G.A. 12-8-60, et seq., as amended, and in the Georgia Rules for Hazardous Waste Management, Section 391-3-11-.02, which adopt by reference Title 40 of the Code of Federal Regulations. HSRA and its associated rules do not make any changes to existing State or Federal regulations governing the definition of hazardous waste or the management requirements and restrictions.

For information on the hazardous waste management fees, see Section 2.0 of this guidance manual. Copies of the "Hazardous Waste Management Fee Annual Report" and "Hazardous Waste Management Fee Record" forms are available in Section 7.0.

HAZARDOUS SUBSTANCE REPORTING FEES

In 1994, the Georgia General Assembly amended HSRA to require payment of hazardous substance reporting fees by Georgia facilities required to report under Title III of the Superfund Amendments and Reauthorization Act (SARA) of 1986. In 1996, the Georgia General Assembly amended HSRA to eliminate the requirement for fees by Georgia facilities required to report under SARA Title III, Section 312. For more information on the hazardous substance reporting fees, see Section 3.0 of this guidance manual. A copy of the "Hazardous Substance Reporting Fee Report" form is available in Section 7.0.

PENALTIES FOR LATE/NON-PAYMENT OF HAZARDOUS WASTE MANAGEMENT FEES AND HAZARDOUS SUBSTANCE REPORTING FEES

Any person making payment of either hazardous waste management fees or hazardous substance reporting fees more than thirty (30) days after July 1 shall pay a penalty of fifteen percent (15%) on the balance due plus interest at the rate for delinquent taxes. Delinquent fees, administrative costs and legal expenses incurred by the state for past due payments may be collected in court.

FOR MORE INFORMATION...

For more information on the hazardous waste management fees and the hazardous substance reporting fees, please contact the Hazardous Sites Response Program:

Hazardous Sites Response Program
Floyd Towers East, Suite 1462
2 Martin Luther King Jr Dr SE
Atlanta, Georgia 30334

Phone: (404) 657-8600

Fax: (404) 657-0807

Monday through Friday: 8:00 AM to 4:30 PM, excluding holidays

SECTION 2.0 - HAZARDOUS WASTE MANAGEMENT FEES

SECTION 2.1 - EXCLUSIONS

You **do not** have to pay a fee if you are a:

- Conditionally-exempt small quantity generator, which is defined as a generator who generates no more than 220 pounds of hazardous waste or 2.2 pounds of acute hazardous waste **in every month**.

You **do not** have to pay a fee on hazardous waste generated by:

- Corrective action required by an order, permit, or approved closure plan issued pursuant to the Georgia Hazardous Waste Management Act, O.C.G.A. 12-8-60, et seq., as amended; or
- Corrective action required by an order of the Director pursuant to the Hazardous Site Response Act, O.C.G.A. 12-8-90, et seq., as amended; or
- Response actions required under the federal Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) of 1980, as amended.

You **do not** have to pay a fee on hazardous waste that are:

- Recycled or reused after July 1, 2003.

SECTION 2.2 – DETERMINING GENERATOR STATUS

The first step in calculating the amount of fees you need to pay is to determine your generator status. Generator status is determined by the amount of hazardous waste generated in each month of the calendar year:

If You . . .	Your Status Is. . . .
Generated less than 220 pounds of hazardous waste or less than 2.2 pounds of acute hazardous waste in every month for the subject year.	Conditionally-Exempt Small Quantity Generator (CESQG)
Generated less than 2200 pounds of hazardous waste in every month for the subject year, but more than 220 pounds of hazardous waste in one or more months for the subject year.	Small Quantity Generator (SQG)
Generated more than 2200 pounds of hazardous waste or - more than 2.2 pounds of acute hazardous waste in one or more months during the subject year.	Large Quantity Generator (LQG)
Received hazardous waste from outside Georgia.	Importer

Note: Hazardous wastewaters that undergo on-site management in a wastewater treatment facility prior to its discharge from an outfall regulated under the Georgia Water Quality Act are not counted when determining your facility's generator status. However, if your facility is a large quantity generator without including those hazardous wastewaters, then your facility is required to pay the applicable hazardous waste management fee on all hazardous wastes including the hazardous wastewaters.

Note: Generator status is determined on a facility-by-facility basis. If you have several locations that generate waste, generator status is determined for each one of those locations individually.

SECTION 2.3 - CALCULATING HAZARDOUS WASTE MANAGEMENT FEES

Section 2.3.1 – Small Quantity Generators

If you were a small quantity generator every month during the calendar year, you pay \$115.00.

Beginning around April 1 of each year, EPD sends an invoice and certification request to persons who have previously notified EPD that they are a hazardous waste handler. Please see section 2.8 for an example certification and invoice. The certification asks you to verify your generator status during the last calendar year. If you were a small quantity generator in every month, all you have to do is sign the certification and return the invoice with your check for \$115.00 to the address shown on the invoice. EPD will invoice you for this payment.

If you do not receive an invoice and certification by June 1, you should contact EPD.

A copy of the invoice or report with a check for \$115.00 made payable to the "Georgia Department of Natural Resources" should be sent to EPD at the address below. So that we may promptly credit your payment to the correct facility, your facility's EPA Identification Number should also be included on the check. **We cannot process your payment without this number which is site-specific for your facility.**

**Hazardous Waste Management Fees
Post Office Box 101190
Atlanta, Georgia, 30392**

- For more information regarding Hazardous Waste Management Fees, please contact the Hazardous Sites Response Program at (404) 657-8600.

SECTION 2.3.2 - LARGE QUANTITY GENERATORS (LQG); CALCULATION OF THE HAZARDOUS WASTE MANAGEMENT FEES

If you are a large quantity generator or an importer of hazardous waste, the next step in calculating your facility's hazardous waste management fees is to determine the final management method for your facility's various hazardous waste stream(s). The final management method is divided into four categories:

- disposal or incineration;
- treatment or storage;
- burning for energy recovery; and
- recycling or reuse

Fees are calculated per ton of hazardous waste based on its **final management method**. The final management method is the management method the hazardous waste undergoes at the final receiving facility. The final receiving facility is the facility that receives a hazardous waste and from which that hazardous waste will not be reshipped further for management.

FEE PER TON OF HAZARDOUS WASTE	
FINAL MANAGEMENT METHOD	Fee Effective July 1, 2003
For hazardous wastes managed on-site:	
Incineration or disposal	\$11.50
Treatment or storage	\$ 4.60
Burning for energy recovery	\$ 2.90
Recycling or reuse*	\$ 0.00
For hazardous wastes managed off-site:	
Incineration or disposal	\$23.00
Treatment or storage	\$18.40
Burning for energy recovery	\$10.35
Recycling or reuse*	\$ 0.00

The minimum fee for a Large Quantity Generator is \$115.00.

*Effective July 1, 2003 the fee for recycling or reuse is eliminated.

*Dilution of a wastewater that is a hazardous waste is considered treatment and is subject to the on-site treatment fee of \$4.60 per ton.

Section 2.3.2 (continued)

DO NOT CALCULATE THE FEE BASED ON ANY MANAGEMENT METHOD THAT THE HAZARDOUS WASTE UNDERGOES BEFORE THE FINAL MANAGEMENT METHOD. For example, if a hazardous waste is treated on-site and then is sent off-site for disposal, the fee would be determined based on off-site disposal.

- The amount of hazardous waste managed should be determined to two decimal points when calculating the hazardous waste management fees.

The final step in calculating your fees is to determine whether your fee payments are “capped”. These caps ensure that you never pay more than:

- \$75,000 total per year, per facility, excluding payments for on site treatment of hazardous waste water.
- \$7,500 total per year for hazardous waste water which is treated on site.

LQGS who have sent a copy of your Hazardous Waste Management Fee Record to EPD no later than March 31 should receive an invoice/certification form. If your facility did not receive an invoice/certification form, you should complete a "Hazardous Waste Management Fee Annual Report" (see Section 7.0 for a copy of this form). It is the responsibility of each facility to ensure that payment of the hazardous waste management fees are made no later than July 1, regardless of whether or not an invoice is received by the facility.

A copy of the invoice or report with a check made payable to "Georgia Department of Natural Resources" should be sent to EPD at the address below. So that we may promptly credit your payment to the correct facility, your facility's EPA Identification Number should also be included on the check. **We cannot process your payment without this number which is site-specific for your facility.**

**Hazardous Waste Management Fees
Post Office Box 101190
Atlanta, Georgia 30392**

SECTION 2.3.2 (continued)

CHECKLIST FOR LARGE QUANTITY GENERATORS

- Have you accurately determined your facility's status for the subject year?
- Have you completed and signed the "Hazardous Waste Management Fee Record" for the previous calendar year no later than March 31?
- Have you submitted a copy of the signed and completed "Hazardous Waste Management Fee Record" to EPD no later than March 31?
- Have you calculated the applicable fees for the hazardous waste generated by your facility?
- Have you received an invoice/certification form?
- Have you written your facility's EPA Identification Number on the check?
- Have you sent the invoice or "Hazardous Waste Management Fee Report" with a check made payable to the **Georgia Department of Natural Resources** to EPD no later than July 1?

SEND INVOICE OR REPORT WITH PAYMENT TO:

**Hazardous Waste Management Fees
Post Office Box 101190
Atlanta, Georgia 30392**

- For more information regarding Hazardous Waste Management Fees, please contact the Hazardous Sites Response Program at (404) 657-8600.

**SECTION 2.4 - HAZARDOUS WASTE RECEIVED FROM OUTSIDE GEORGIA;
CALCULATION OF HAZARDOUS WASTE MANAGEMENT FEES**

If you receive hazardous waste from outside Georgia, and the generator of the waste is a:

- Conditionally exempt small quantity generator (see Section 2.2 “Determination of Generator Status”), you do not pay a fee for those wastes.
- Small quantity generator (See Section 2.2 “Determination of Generator Status”), you pay an annual fee of \$115.00 for those wastes.
- Large quantity generator (see Section 2.2 “Determination of Generator Status”), you pay the greater of \$115.00 per year or:

Final waste management method	Fee per ton of Hazardous Waste
Incineration or disposal	\$23.00
Treatment or storage*	\$18.40
Burning for energy recovery	\$10.35
Recycling or reuse	\$0.00

*Dilution of wastewater that is a hazardous waste is considered treatment

Fee caps at \$75,000 per out-of-state generator in any calendar year.

SECTION 2.5 HAZARDOUS WASTE MANAGEMENT FEE RECORD

In order to facilitate calculation of the hazardous waste management fees, all LQGs and importers of hazardous waste are required to maintain a copy of the "Hazardous Waste Management Fee Record" (see Section 7.0 for a copy of this form). A similar form or database may be used provided it contains all of the information specified on the form found in Section 7.0. A signed "Hazardous Waste Management Record", including supporting documents and calculations must be kept on-site at the facility for a period of at least three years.

A signed, completed copy of the Hazardous Waste Management Fee Record must be sent to the following address no later than March 31 for hazardous waste managed the previous calendar year:

**HAZARDOUS SITES RESPONSE PROGRAM
2 MARTIN LUTHER KING JR DR, SUITE 1462
ATLANTA, GEORGIA 30334
ATTENTION: TRUST FUND COORDINATOR**

SECTION 2.6 - PAYMENT OF HAZARDOUS WASTE MANAGEMENT FEES

!! ALL FEES ARE DUE NO LATER THAN JULY 1 FOR HAZARDOUS WASTES MANAGED OR RECEIVED DURING THE PREVIOUS CALENDAR YEAR

LQGs, importers of hazardous waste and SQGs should receive an invoice/certification form by early June each year.

If your facility did not receive an invoice/certification form, you should complete a "Hazardous Waste Management Fee Annual Report" (See Section 7.0 for a copy of this form). It is the responsibility of each facility to ensure payment of the hazardous waste management fees are made no later than July 1, regardless of whether or not an invoice is received by the facility.

A copy of the invoice or report with a check made payable to "Georgia Department of Natural Resources" should be sent to EPD at the address below. So that we may promptly credit your payment to the correct facility, your facility's EPA Identification Number should also be included on the check. **We cannot process your payment without this number which is site-specific for your facility.**

! IMPORTANT !

<p>DO NOT MAIL CHECK TO EPD OFFICES. A copy of the hazardous waste management fee invoice or "Hazardous Waste Management Fee Annual Report" with a check made payable to the "<u>Georgia Department of Natural Resources</u>" should be sent to the following address:</p>	<p>Hazardous Waste Management Fees Post Office Box 101190 Atlanta, Georgia 30392</p>
<p>ALL PAYMENTS ARE DUE NOT LATER THAN JULY 1</p>	

SECTION 3.0 - HAZARDOUS SUBSTANCE REPORTING FEES

In 1996, the Georgia legislature amended the Hazardous Site Response Act, O.C.G.A. 12-8-90, et seq., as amended, to provide a graduated fee scale for each facility reporting under Title III Section 313 of the federal Superfund Amendments and Reauthorization Act (SARA) of 1986. In 2002, the Georgia legislature amended the Act to increase the graduated fee scale to be effective July 1, 2003.

SECTION 3.1 - EXCLUSIONS

The following facilities are exempt from payment of the hazardous substance fees:

- facilities who report **only** for substances not designated as regulated substances pursuant to the Rules for Hazardous Site Response, Section 391-3-19, Appendix I; or
- facilities who report **only** for petroleum fuels, lubricants and components thereof that are regulated substances pursuant to the Rules for Hazardous Site Response, Section 391-3-19, Appendix I.

SECTION 3.2 - CALCULATING THE HAZARDOUS SUBSTANCE REPORTING FEES

- Facilities reporting under SARA Title III Section 313 shall pay as follows:
 - (1.) A facility with no reported releases shall pay no fee;
 - (2.) A facility with reported releases of less than 1,000 pounds during the calendar year, including a facility reporting total releases of less than 500 pounds using US EPA Toxic Chemical Release Inventory Form A, shall pay a fee of \$575 for that calendar year;
 - (3.) A facility with reported releases equal to or greater than 1,000 pounds but less than 10,000 pounds during the calendar year shall pay a fee of \$1,150 for that calendar year; and
 - (4.) A facility with reported releases equal to or greater than 10,000 pounds during the calendar year shall pay a fee of \$1,725 for that calendar year.

SECTION 3.3 – PAYMENT OF HAZARDOUS WASTE SUBSTANCE REPORTING FEES

All hazardous substance fees are due by July 1 following the calendar year for which a report was filed. For example, fees for Section 313 reports for 2002 are due no later than July 1, 2003.

A copy of the “Hazardous Substance Reporting Fee Report” is provided in Section 7.0 and facilities reporting under Section 313, and did not receive an invoice/certification form, should use this form when remitting hazardous substance reporting fees. All facilities required to pay the hazardous substance reporting fees should send a completed “Hazardous Substance Reporting Fee Report” or invoice and a check made payable to the “Georgia Department of Natural Resources” to the following address:

<p style="text-align: center;">Hazardous Substance Reporting Fees Posts Office Box 101231 Atlanta, Georgia 30392</p>

DO NOT MAIL CHECKS TO EPD OFFICES. Please submit an invoice or the completed report with a check so that EPD may credit your payment promptly and accurately. Failure to submit an invoice or a “Hazardous Substance Reporting Fee Report” with your check will result in a delay of processing. All fees are due to EPD no later than July 1.

SECTION 3.4 – FOR MORE INFORMATION

- For more information on **reporting** under SARA Title III, contact the **Community Right-to-Know Program** at (404) 656-6905.
- For more information on the hazardous substance **reporting fees**, please contact the **Hazardous Sites Response Program** at (404) 657-8600.

SECTION 4.0 – EXAMPLES

The following section contains examples showing how to calculate the hazardous waste management fees and the hazardous substance reporting fees. These examples are presented for illustration only and are not intended as a substitute for reading and understanding the applicable Rules and Acts.

More than one months reporting may be included on each Fee Record form as long as the quantity, manifest number, and shipment date are included for each month as an attachment.

EXAMPLE A

Smith Solvent generated the following amounts (in pounds) of F003 waste in each month:

Month	Waste Amount (lbs)	Month	Waste Amount (lbs)
January	1100.00	July	1500.00
February	1250.00	August	670.00
March	1300.00	September	1975.00
April	1900.00	October	1975.00
May	725.00	November	550.00
June	2300.00	December	1968.00

First Smith Solvent must determine their **generator status**. Since they generated **more than 2200 pounds in June**, they are required to pay fees as a **Large Quantity Generator**.

Next, Smith Solvent must determine the **final management method** for their waste. All of their waste is picked up by Safe and Clean for disposal.

Finally, Smith Solvent must **calculate** their fee payment for the calendar year. They have calculated their fees as follows:

Total amount of hazardous waste generated: = 8,575 pounds (or 4.29 tons)

4.29 tons X \$23.00 per ton (fee for off-site disposal) = \$98.67

Although Smith Solvent calculated their fee to be only \$98.67, they pay \$115.00 which is the minimum fee for large quantity generators. See the following pages for copies of their Hazardous Waste Management Fee Report and Hazardous Waste Management Fee Record.

Smith Solvent is required to maintain a fee record for all of the hazardous waste they generated; therefore, their fee record for all of their waste is shown as an example.

NOTE: The monthly amount of hazardous waste generated is **NOT** calculated as an average.

Hazardous Waste Management Fee Record

1. Facility Name	SMITH SOLVENT				3. Facility EPA ID#	GAD XXX XXX XXX				
2. Facility Mailing Address	PO BOX 5 ANYWHERE, GEORGIA XXXXX				4. Facility Contact	JANE SMITH				
					5. Facility Phone #	(404) XXX-XXXX				
6. Manifest No.	XXXX-XX-X				7. Shipment Date	VARIOUS				
8. EPA HW #	9. Final Management Method				10. On-site	11. Off-site	12. Generator	13. Final Receiving Facility	14. Fee per Ton	15. Fee (\$)
	D/I	T/S	R/R	B/ER			Facility Name/EPA ID #	Facility Name/EPA ID #		
F003	4.29					X		SAFE AND CLEAN GAD XXX XXX XXX	\$23	98.67
16. Total Hazardous Waste Management Fees (\$)									\$8.58	

INSTRUCTIONS

1. Insert the name of the Facility.
2. Insert the mailing address of the Facility.
3. Insert the Facility's EPA Identification Number.
4. Insert the name of the Facility contact.
5. Insert the Facility telephone number where the Facility contact can be reached.
6. Insert the manifest number accompanying the off-site shipment of hazardous waste. If this record is being completed for hazardous wastes being treated only on-site, insert "on-site".
7. Insert the date (month/day/year) of the off-site shipment of the hazardous waste. If this record is being completed for hazardous wastes being treated only on-site, insert the date (or period of time) the final management method was performed. Note: for continuous on-site management, the period of time reported should not exceed a calendar month.
8. Insert the EPA Hazardous Waste Number of Code of the hazardous waste generated or received (refer to 40 CFR Part 261, Subpart C and D for classifications).
9. Insert the number of tons and fraction thereof (**to two decimal places**), of hazardous waste managed by category; D/I – disposal/incineration; T/S – treatment/storage; R/R – recycle/reuse; B/ER – burning for energy/recovery. Note: use a separate line for each method of management.
- 10-11. Check appropriate category.
12. Insert the facility name and EPA ID# for the final receiving facility if different from the Facility completing the record.
13. Insert the facility name and EPA ID# for the final receiving facility if different from the Facility completing the record.
14. Insert the applicable fee on a per ton basis.
15. Insert the fee determined by multiplying the quantity reported under column 9 by the applicable fee in column 14.
16. Insert the sum of the fees in column 15. Use additional sheets as necessary.

Please complete the following:

Describe the method used to measure the amount of hazardous waste managed: (Attach additional sheets if necessary)

All waste is weighed prior to shipment

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those person(s) directly responsible for gathering the information, the information submitted is, to be the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature	<u>Jane Smith</u>	Plant Engineer
Name (please print)		Title
	<u>1/29/2004</u>	Date

Copies of the complete Hazardous Waste Management Fee Record should be mailed to EPD no later than March 31:

Hazardous Sites Response Program
2 MLK Jr Dr SE, Suite 1462
Atlanta, Georgia 30334
Attn: Trust Fund Coordinator

Hazardous Waste Management Fee Annual Report

Complete and
Return to:

Hazardous Waste Fees
Post Office Box 101190
Atlanta, Georgia 30334

Please Type or Print Legibly

If the information at left is incorrect or no information is
printed at left, complete the appropriate information below:

Smith Solvent
GAD XXX XXX XXX
5 Maple Street
Anywhere
Smith Solvent
Jane Smith
Plant Engineer
(404) XXX-XXXX
P.O. Box 5
Anywhere
Georgia XXXXX

1. Facility Name			
2. Facility EPA ID#			
3. Fac. Location (Street)			
4. Fac. Location (City)			
5. Company Name			
6. Contact Person			
7. Title			
8. Area Code and Phone #			
9. Street or P.O. Box			
10. City			
11. State		12. Zip Code	

13. Information reported on this report is for (check one):
 Hazardous Waste Management Fees due for calendar year []
 Amending previously submitted form dated:

14. This facility manages hazardous waste and is classified as a (check all that are appropriate):
 SQG LQG TSDF

If you answered SQG (small quantity generator), enter \$115 in "15. Total Fees", and if you answered LQG (large quantity generator) or TSDF (treatment, storage and disposal facility), enter the calculated amount (\$115 minimum) in "15. Total Fees".

15. Enter the amount to be remitted. Mail completed report along with a check for total amount due made payable to the Georgia Department of Natural Resources by no later than July 1st to the address above:

15. Total Fees (dollars)	\$115.00
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I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those persons(s) directly responsible for gathering the information, the information submitted is, to be the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing violations.

Signature Plant Engineer
Title

Jane Smith 6/13/2004
Name (Please type or print) Date

(See Reverse side for instructions on completing this form)

INSTRUCTIONS

The information for items 1-12 may be pre-printed on the form you receive and should correspond to your facility. If this information is not printed in the area to the left of items 1-12 or if any of this information is incorrect, enter the correct information in the boxes provided. Pre-printed forms should not be transferred between one facility and another. Blank forms are available by calling EPD's Hazardous Waste Management Branch at (404) 657-8600 or by visiting our web site: www.dnr.state.ga.us/dnr/environ.

Facility Information and Mailing Address

Complete only if the pre-printed information is not included or is incorrect:

1. Facility Name - Enter the name of the facility for which the form is being submitted.
2. Facility EPA ID# - Enter the facility's EPA identification Number.
- 3-4. Facility Location (street & city) - Enter the street address and city where the facility is located.
5. Company Name - Enter the name of the company submitting the form (for example, the parent company of the facility, the facility itself, etc).
6. Contact Person - The company shall designate a person to whom all inquiries and correspondence regarding your fees should be directed. This does not have to be the person who certifies the form.
7. Title - Enter the title of the contact person (for example: company attorney, plant manager, environmental supervisor, plant engineer).
8. Area Code & Phone #- Enter the area code and phone number where the contact person can be reached.
- 9-12. Enter the mailing address to which correspondence regarding the fees should be mailed.

Annual Fee Reporting

13. Check if this section is being completed to: (a) report fees for the previous calendar year or (b) amend a previously submitted form. If you are reporting the annual fees, indicate the calendar year for which the fees were calculated. If you are amending a previously submitted form, indicate the date (month/day/year) of the form being amended.
14. Indicate the facility's classification based on the quantity of hazardous wastes generated or accumulated in any one calendar month during the calendar year and whether the facility is treatment, storage and disposal facility (TSDF) which receives hazardous waste from out-of-state.
15. Total Fees:
 - If classified as a small quantity generator, enter \$115.
 - If classified either a large quantity generator or a treatment, storage and disposal facility (TSDF) receiving hazardous waste from out-of-state, calculate the fees based on the final management methods. Insert the total amount calculated (\$115 minimum).

If this form is being completed to amend a previously submitted form, any fees due because of amendment of the form should be submitted with the amended form. Fees received after July 1 are subject to a fifteen percent (15%) penalty and interest at a rate for delinquent taxes.

Signature

The name and title of the person who assumes legal authority for information contained in the form shall be entered here. That person should then sign and date the form. Any form submitted without this information or a signature will be considered incomplete.

WHERE TO GET HELP: General assistance related to Hazardous Waste Management Fees can be obtained by calling EPD's Hazardous Waste Management Branch at (404) 657-8600. Assistance is available from 8:30 a.m. to 4:00 p.m., Monday through Friday, excluding holidays.

EXAMPLE B

MicroMax generated 36.00 tons of F003 hazardous waste during one month in the calendar year. The F003 hazardous waste is recycled by on-site distillation. During that process, they generate 1.00 ton of still bottoms. The still bottoms are sent off-site for fuels blending and energy recovery.

First, MicroMax must determine their **generator status**. Regardless what they generated in any of the other months, they generated **more than 2200 pounds in one month** which makes them a **large quantity generator**.

Next, MicroMax must determine the **final management method** for their waste. They have determined that the distillation of the 36.00 tons of F003 is on-site recycling and that the energy recovery of the still bottom via fuel blending is treatment.

Finally, MicroMax must **calculate** the fee for the hazardous waste they generated. The fee for the 36.00 tons of F003 recycled on-site is \$0.00. The 1.00 ton of still bottoms is subject to a \$9.00 per ton fee.

$$1.00 \text{ ton still bottoms } (\$10.35/\text{ton}) = \mathbf{\$10.35}$$

Assuming that this was the only hazardous waste MicroMax generated during calendar year, they would pay the **\$115.00 minimum hazardous waste management fee**. See the following pages for copies of their Hazardous Waste Management Fee Report and Hazardous Waste Management Fee Record.

Hazardous Waste Management Fee Record

1. Facility Name	MICROMAX				3. Facility EPA ID#	GAD XXX XXX XXX				
2. Facility Mailing Address	PO BOX A CITYVILLE, GEORGIA XXXXX				4. Facility Contact	JOHN C SCOTT				
					5. Facility Phone #	(706) XXX-XXXX				
6. Manifest No.	XXXX-XX-X				7. Shipment Date	3/25/2004				
8. EPA HW #	9. Final Management Method				10. On-site	11. Off-site	12. Generator	13. Final Receiving Facility	14. Fee per Ton	15. Fee (\$)
	D/I	T/S	R/R	B/ER			Facility Name/EPA ID #	Facility Name/EPA ID #		
F003			36.00			X			\$1	\$36.00
F003				1.00		X			\$9	\$9.00
16. Total Hazardous Waste Management Fees (\$)									\$45.00	

INSTRUCTIONS

1. Insert the name of the Facility.
2. Insert the mailing address of the Facility.
3. Insert the Facility's EPA Identification Number.
4. Insert the name of the Facility contact.
5. Insert the Facility telephone number where the Facility contact can be reached.
6. Insert the manifest number accompanying the off-site shipment of hazardous waste. If this record is being completed for hazardous wastes being treated only on-site, insert "on-site".
7. Insert the date (month/day/year) of the off-site shipment of the hazardous waste. If this record is being completed for hazardous wastes being treated only on-site, insert the date (or period of time) the final management method was performed. Note: for continuous on-site management, the period of time reported should not exceed a calendar month.
8. Insert the EPA Hazardous Waste Number or Code of the hazardous waste generated or received (refer to 40 CFR Part 261, Subpart C and D for classifications).
9. Insert the number of tons and fraction thereof (**to two decimal places**), of hazardous waste managed by category; D/I – disposal/incineration; T/S – treatment/storage; R/R – recycle/reuse; B/ER – burning for energy/recovery. Note: use a separate line for each method of management.
- 10-11. Check appropriate category.
12. Insert the facility name and EPA ID# for the final receiving facility if different from the Facility completing the record.
13. Insert the facility name and EPA ID# for the final receiving facility if different from the Facility completing the record.
14. Insert the applicable fee on a per ton basis.
15. Insert the fee determined by multiplying the quantity reported under column 9 by the applicable fee in column 14.
16. Insert the sum of the fees in column 15. Use additional sheets as necessary.

Please complete the following:

Describe the method used to measure the amount of hazardous waste managed: (Attach additional sheets if necessary)

All waste is weighed prior to shipment

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those person(s) directly responsible for gathering the information, the information submitted is, to be the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

Signature Title
JOHN C SCOTT 3/29/2005
Name (please print) Date

Copies of the complete Hazardous Waste Management Fee Record should be mailed to EPD no later than March 31:

Hazardous Sites Response Program
2 MLK Jr Dr SE, Suite 1462
Atlanta, Georgia 30334
Attn: Trust Fund Coordinator

Hazardous Waste Management Fee Annual Report

Complete and
Return to:

Hazardous Waste Fees
Post Office Box 101190
Atlanta, Georgia 30334

Please Type or Print Legibly

If the information at left is incorrect or no information is
printed at left, complete the appropriate information below:

MicroMax
GAD XXX XXX XXX
5 Elm Street
Cityville
MicroMax Ltd
John C Scott
Environmental Coordinator
(706) XXX-XXXX
P.O. Box A
Cityville
Georgia XXXXX

1. Facility Name			
2. Facility EPA ID#			
3. Fac. Location (Street)			
4. Fac. Location (City)			
5. Company Name			
6. Contact Person			
7. Title			
8. Area Code and Phone #			
9. Street or P.O. Box			
10. City			
11. State		12. Zip Code	

13. Information reported on this report is for (check one):
 Hazardous Waste Management Fees due for calendar year [2004]
 Amending previously submitted form dated:

14. This facility manages hazardous waste and is classified as a (check all that are appropriate):
 SQG LQG TSDF

If you answered SQG (small quantity generator), enter \$115 in "15. Total Fees", and if you answered LQG (large quantity generator) or TSDF (treatment, storage and disposal facility), enter the calculated amount (\$115 minimum) in "15. Total Fees".

15. Enter the amount to be remitted. Mail completed report along with a check for total amount due made payable to the Georgia Department of Natural Resources by no later than July 1st to the address above:

15. Total Fees (dollars)	\$115.00
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I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those persons(s) directly responsible for gathering the information, the information submitted is, to be the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing violations.

Signature	Environmental Coordinator
John C Scott	6/13/2004
Name (Please type or print)	Date

(See Reverse side for instructions on completing this form)

INSTRUCTIONS

The information for items 1-12 may be pre-printed on the form you receive and should correspond to your facility. If this information is not printed in the area to the left of items 1-12 or if any of this information is incorrect, enter the correct information in the boxes provided. Pre-printed forms should not be transferred between one facility and another. Blank forms are available by calling EPD's Hazardous Waste Management Branch at (404) 657-8600 or by visiting our web site: www.dnr.state.ga.us/dnr/environ.

Facility Information and Mailing Address

Complete only if the pre-printed information is not included or is incorrect:

- 1 Facility Name - Enter the name of the facility for which the form is being submitted.
- 2 Facility EPA ID# - Enter the facility's EPA identification Number.
- 3-4 Facility Location (street & city) - Enter the street address and city where the facility is located.
- 5 Company Name - Enter the name of the company submitting the form (for example, the parent company of the facility, the facility itself, etc).
- 6 Contact Person - The company shall designate a person to whom all inquiries and correspondence regarding your fees should be directed. This does not have to be the person who certifies the form.
- 7 Title - Enter the title of the contact person (for example: company attorney, plant manager, environmental supervisor, plant engineer).
- 9 Area Code & Phone #- Enter the area code and phone number where the contact person can be reached.
- 9-12. Enter the mailing address to which correspondence regarding the fees should be mailed.

Annual Fee Reporting

13. Check if this section is being completed to: (a) report fees for the previous calendar year or (b) amend a previously submitted form. If you are reporting the annual fees, indicate the calendar year for which the fees were calculated. If you are amending a previously submitted form, indicate the date (month/day/year) of the form being amended.
14. Indicate the facility's classification based on the quantity of hazardous wastes generated or accumulated in any one calendar month during the calendar year and whether the facility is treatment, storage and disposal facility (TSDF) which receives hazardous waste from out-of-state.
15. Total Fees:
 - If classified as a small quantity generator, enter \$115.
 - If classified either a large quantity generator or a treatment, storage and disposal facility (TSDF) receiving hazardous waste from out-of-state, calculate the fees based on the final management methods. Insert the total amount calculated (\$115 minimum).

If this form is being completed to amend a previously submitted form, any fees due because of amendment of the form should be submitted with the amended form. Fees received after July 1 are subject to a fifteen percent (15%) penalty and interest at a rate for delinquent taxes.

Signature

The name and title of the person who assumes legal authority for information contained in the form shall be entered here. That person should then sign and date the form. Any form submitted without this information or a signature will be considered incomplete.

WHERE TO GET HELP: General assistance related to Hazardous Waste Management Fees can be obtained by calling EPD's Hazardous Waste Management Branch at (404) 657-8600. Assistance is available from 8:30 a.m. to 4:00 p.m., Monday through Friday, excluding holidays.

EXAMPLE D

The Waste and Burn Company receives hazardous waste from generators located in-state and out-of-state for management. In 2004, from outside the state of Georgia, they received 50.00 tons per month of F003 hazardous waste. They are not responsible for payment of fees on hazardous waste that they received from generators located in Georgia. They also generate 1.00 ton of self-generated F001 hazardous waste.

First, Waste and Burn must determine their **generator status**. Since they accept waste from outside the state of Georgia, they are an **importer**. They also generated less than 2200 pounds of hazardous waste in every month during the year; therefore, they are also a **small quantity generator**.

Next, Waste and Burn must determine the **final management method** for the waste that they accept. They have determined that this waste is being burned for energy recovery. Since they are a small quantity generator of their own waste, it is not necessary to determine the final management method for the F001.

Finally, they must calculate the hazardous waste management fee for the hazardous waste that they manage:

50.00 tons F003 X 12 months X \$10.35 =	6,210.00
Small Quantity Generator Fee =	<u>115.00</u>
TOTAL	\$6,325.00

EXAMPLE F

The Peach Chemical Company submitted a Title III Section 313 notification for a release of a chemical product at their warehouse in 2003.

Peach Chemical verified that the chemical for which they submitted a Section 313 report is a **regulated substance** listed in Appendix I of the Rules for Hazardous Site Response. They are, therefore, subject to the hazardous substance reporting fees. They completed a Hazardous Substance Reporting Fee form, a copy of which is presented on the following page. A copy of the form and a check for \$1,725.00 were sent to EPD before July 1.

**HAZARDOUS SUBSTANCE REPORTING FEE REPORT
HAZARDOUS SITES RESPONSE PROGRAM
Georgia Environmental Protection Division**

(Please type or print information requested below)

Title III Section 313 ID#			
EPA ID #			
Facility Name	PEACH CHEMICAL COMPANY		
Contact Name & Telephone #	Name: JAMES CARLETON		Telephone # (404) XXX-XXXX
LOCATION ADDRESS	Address: 357 SCOTT AVENUE		
	City: SOUTH CITY		County: FULTON
MAILING ADDRESS	Address: PO BOX 800		
	City: ATLANTA	State: GA	Zip Code: XXXX

Check the applicable fee(s) below

- A facility with reported releases of less than 1,000 pounds during the calendar year, including a facility reporting total releases of less than 500 pounds using US EPA Toxic Chemical Release Inventory Form A shall pay a fee of \$575.00 for that calendar year.
- A facility with reported releases equal to or greater than 1,000 pounds but less than 10,000 pounds during the calendar year shall pay a fee of \$1,150.00 for that year.
- A facility with reported releases equal to or greater than 10,000 pounds during the calendar year shall pay a fee of \$1,725.00 for that year.

Fees Due for 20[]

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those directly responsible for gathering information, the information submitted, is to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing violations.

Vice President

Signature	Title
James Carleton	6/3/2005
Name	Date

Send the completed form and a check made payable to the Georgia Department of Natural Resources to:

Hazardous Substance Reporting Fees
P.O. Box 101231
Atlanta, Georgia 30392

Instructions for Completing the Hazardous Substance Reporting Fee Report

Note: The form should be typed or printed legibly. Please complete all portions of the form to ensure that your payment is processed correctly and credited to the correct account.

1. **Title III ID Number** - If your facility has been issued a Title II Identification Number, please provide it in this box. If not, type or write "N/A".
2. **EPA ID Number** - If your facility has been issued an EPA Identification Number for the handling of hazardous waste, please provide it in this box. If not, type or write "N/A".
3. **Facility Name** - Provide the name of the facility for which payment is being made.
4. **Location Address, City, and County** - Provide the location address of the facility. A post office box should not be provided for the location address.
5. **Mailing Address, City, State, ZIP Code** - Provide the mailing address for the facility if it is different than the location address.
6. **Facility Contact, Contact Title, Phone Number** - Please provide the name, title and telephone number of an individual who may be contacted regarding the hazardous substance fees.
7. Indicate the year for which the hazardous substance fees are being paid and the total fee paid.
8. Read the certification and sign the form, providing the name and title of the signatory, and the date on which the form was completed.

Once completed, send this form and a check made out to "Georgia Department of Natural Resources" to:

**Hazardous Substance Reporting Fees
PO Box 101231
Atlanta, GA 30392**

!! Please note that failure to complete the form correctly may cause a delay in the processing of your payment. To avoid delays, please fill out all portions of the form. Should you have questions regarding the Hazardous Substance Reporting Fees or require assistance completing the form, please call the Hazardous Sites Response Program at (404) 657-8600.

Section 5.0

General Questions and Answers for the Hazardous Waste Management Fees

1. Q. **What is the purpose of the hazardous waste management fees?**
A. The fees are used by the Georgia Environmental Protection Division (EPD) to investigate and clean-up sites where releases of hazardous wastes, hazardous constituents and hazardous substances have occurred and to promote pollution prevention and waste reduction activities.

2. Q. **Who pays the hazardous waste management fees?**
A. All hazardous waste generators located in the state of Georgia who generate more than 220 pounds of hazardous waste or 2.2 pounds of an acute hazardous waste in any calendar month and all treatment, storage and disposal facilities (TSDFs) located in the state of Georgia who accept hazardous waste from out-of-state are required to pay the hazardous waste management fees

3. Q. **When will I receive my bill or invoice?**
A. If sufficient information regarding the management of hazardous waste is available, EPD **may** invoice you for payment of the fees. However, if there is insufficient information, you will not be billed or invoiced for the hazardous waste management fees. Regardless, each generator and TSDF must determine the applicable fees and submit them to EPD by no later than **July 1**.

4. Q. **Whom do I make the check for the hazardous waste management fees out to?**
A. The check should be made out to the **Georgia Department of Natural Resources**. Please include your company's name and EPA Identification Number on the check. The check and a copy of the invoice or "Hazardous Waste Management Fee Annual Report" should be sent to:

**Hazardous Waste Fees
PO Box 101190
Atlanta, GA 30392**

5. Q. **When are fees due?**
A. The fees are due no later than **July 1** following the calendar year in which the hazardous wastes were managed or received. Fees received after July 31 are subject to a fifteen percent (15%) penalty and interest at a rate for delinquent taxes.

6. **Q. Are state, federal and local governments required to pay this fee?**
- A. Yes. City, county, state and federal governments are not exempt from payment of the hazardous waste management fee.
7. **Q. I send my non-hazardous waste to a solid waste disposal facility. Do I need to pay the solid waste management fee to the state of Georgia?**
- A. No. The solid waste management fee is collected at the solid waste disposal facility. The disposal facility then pays the solid waste management fee to the state of Georgia
8. **Q. How do I know what wastes are subject to the hazardous waste management fees?**
- A. All hazardous wastes unless specifically excluded are subject to the hazardous waste management fees. To determine if your waste is a hazardous waste, refer to the Georgia Rules for Hazardous Waste Management which adopts by reference Title 40 of the Code of Federal Regulations (40 CFR), Parts 260 and 261.
9. **Q. Are any hazardous wastes specifically excluded from the hazardous waste management fees?**
- A. Yes. Hazardous wastes generated by the following are exempt from the fees:
- (1) Corrective action required by an order, permit, or approved closure plan issued pursuant to the Georgia Hazardous Waste Management Act, O.C.G.A. §12-8-60 et seq., as amended;
 - (2) Corrective action required by an order of the Director pursuant to the Hazardous Site Response Act, O.C.G.A. §12-8-90 et seq., as amended;
 - (3) Response actions required under the federal Comprehensive Environmental Response, Compensation and Liability Act (CERCLA) of 1980, as amended; or
 - (4) Hazardous wastes generated by conditionally exempt small quantity generators.
10. **Q. How do I determine my generator status?**
- A. Generator status (large, small and conditionally exempt small quantity generator) is determined based on the quantity of hazardous waste generated. Refer to the Georgia Rules for Hazardous Waste Management which adopts by reference Title 40 of the Code of Federal Regulations (40 CFR), Part 262 regarding what hazardous wastes you count in determining your generator status.

Hazardous Wastewaters that undergo on-site management in a wastewater treatment facility prior to its discharge from an outfall that is regulated under the Georgia Water Quality Control Act should not be counted toward your generator status. Hazardous wastewaters which are generated on-site and shipped for off-site treatment or disposal are to be counted in determining generator status under HSRA for the purpose of paying fees.

If you are a large quantity generator based on other hazardous wastes managed at your facility, you are required to pay the hazardous waste management fees on all hazardous wastes including hazardous wastewaters.

- Q. I generate less than 220 pounds of hazardous waste or 2.2 pounds of acute hazardous waste every month. Am I required to pay a fee?**
- A. No. You are a conditionally exempt small quantity generator and are not required to pay any hazardous waste management fees.
12. **Q. I generate less than 2200 pounds of hazardous waste every month, but more than 220 pounds of hazardous waste in one or more months during the year. How do I determine what my fees are?**
- A. You are a small quantity generator and are required to pay an annual flat fee of \$115.
13. **Q. I generate more than 2200 pounds of hazardous waste or 2.2 pounds of acute hazardous waste in one or more months during the year. How do I determine what my fees are?**
- A. You are a large quantity generator.
- Basically, the final management method must be known for all hazardous waste managed. The fees are then calculated based on the quantity of hazardous waste and its final management method. The fees for hazardous waste managed on-site and off-site are calculated based on a per ton fee and capped at a facility maximum payment. The fees are then totaled and submitted (\$115 minimum). All calculations should be made with tons of hazardous waste to two decimal points.
14. **Q. Will I be required to submit hazardous waste manifests to EPD?**
- A. No. These manifests are to be retained on-site in accordance with the Georgia Rules for Hazardous Waste Management.

15. **Q. I am a large quantity generator and I ship hazardous waste to another facility. Do I calculate the fee based on the management method at the facility specified on my manifest?**
- A. Not necessarily. The fee is calculated based on the final method of management the hazardous waste undergoes. The hazardous waste may be further transferred and managed at subsequent facilities prior to its final management. The fee would then be determined based on that final management method.
16. **Q. How do I determine what the final method of management is?**
- A. A hazardous waste has undergone final management when it is no longer a hazardous waste as defined by the Rules for Hazardous Waste Management which adopts by reference Title 40 of the Code of Federal Regulations (CFR), Parts 260 and 261 or when it will not be shipped from a facility for further management.
17. **Q. I receive hazardous waste from out-of-state. What fees am I required to pay?**
- A. As a facility which receives hazardous waste for which the hazardous waste management fees have not yet been paid, you are responsible for paying all fees on that hazardous waste. These fees are calculated on a per ton basis which is capped at a per out-of-state generator maximum. The fees are based on the quantity of hazardous waste received and the final management method the hazardous waste undergoes at the final receiving facility.
- Hazardous wastes generated by conditionally exempt small quantity generators and imported into the state are exempt from these fees. However, the facility which receives these wastes will be required to maintain sufficient information to document that the hazardous wastes are generated by conditionally exempt small quantity generators. These fees along with any fees determined for the on-site and/or off-site management of self-generated hazardous waste would be submitted (\$115 minimum).
18. **Q. I am a large quantity generator. I also generate a hazardous wastewater which is treated on-site prior to discharge to a sewer or a point source discharge under a permit. Do I have to pay a fee on this wastewater?**
- A. Yes. If you have determined that the wastewater is a hazardous waste, the fee for the final management method of on-site treatment must be paid. The Rules for Hazardous Site Response, Section 391-3-19-.02(z), define wastewater as "any self-generated hazardous waste that undergoes on-site management in a wastewater treatment facility prior to its discharge from an outfall that is regulated under the Georgia Waster Quality Control Act". Pursuant to O.C.G.A. §12-3-95.1(a)(2), wastes that meet this definition should not be counted in determining generator status.

However, this only applies for the purpose of determining whether a facility has to pay fees under HSRA.

If you are a large quantity generator based on other hazardous wastes managed at your facility, you are required to pay the hazardous waste management fees on all hazardous wastes including hazardous wastewaters.

19. **Q. I am a large quantity generator. I manage my hazardous waste on-site and then ship it off-site for further management. Do I have to pay both on-site and off-site management fees?**

A. No. If your waste is still hazardous when it is shipped off-site, the fee is determined based on the final management method off-site. You do not pay the on-site management fee unless the hazardous waste is rendered non-hazardous prior to shipment off-site.

20. **Q. I am a large quantity generator. I have a hazardous waste which is burned for energy recovery as the final management method. Is this classified as recycling, treatment or incineration?**

A. EPD's position is that the fee calculated on this hazardous waste would be for the final management method of treatment*. However, the burning of hazardous waste for energy recovery is a form of recycling that is treatment. Nevertheless, O.C.G.A. §12-8-95.1 is silent as to which fee is attached when the method of waste management falls into two categories. Given the ambiguity now present in the law, it is not EPD's intention to take enforcement action relating to this issue against anyone who pays fees pursuant to O.C.G.A. §12-8-95.1. **See "Note" for further clarification.**

*Beginning January 1, 1995, wastes burned for energy recovery are assessed a separate fee of \$9.00 per ton for hazardous wastes managed off-site and \$2.50 per ton for hazardous wastes managed on-site. Effective July 1, 2003, off-site fee is \$10.35 per ton and on-site fee will be \$2.90 per ton.

Note, Question 20: Section 391-3-11-.07 of the Rules for Hazardous Waste Management [' 260.10] makes several definitive statements that clearly establish that burning for energy recovery is treatment. First treatment, as defined, includes burning hazardous waste for energy recovery and making hazardous waste amenable for energy recover. An industrial furnace is any device that uses thermal treatment to accomplish energy recovery. Thermal treatment means the treatment of hazardous wastes in a device that uses elevated temperatures. Because of the clear and definitive nature of these statements, EPD is unable to conclude that the burning of hazardous waste for energy recovery is not treatment.

As provided for in ' 261.2(a)(2)(ii) and (c)(2), burning hazardous waste for energy recovery is described as recycling. However, acknowledging this fact provides little resolution as to the issue of whether burning for energy recovery is treatment or recycling. Recycling by

burning for energy recovery is treatment because it is a "method, technique, or process...designed to change the ...character or composition of any hazardous waste." Therefore, burning of hazardous waste for energy recovery is both treatment and recycling. Given the specific inclusion of the terms "so as to recover energy" and "amenable for recovery" within the definition of treatment, the fact that burning for every recovery is described as recycling, it is clear the burning of energy recovery is a form of recycling that is treatment.

Legislative intent, as expressed in O.C.G.A. ' 12-8-91 of the Hazardous Site Response Act, encourages generators to consider alternatives to landfilling and establishes a hierarchy of preferences to be considered. Detoxification, neutralization and destruction of wastes are listed next to last in this hierarchy. Since detoxification, neutralization and destruction occur as a result of treatment, assessing fees for treatment of wastes that are burned for energy recovery is not necessarily inconsistent with legislative intent. While legislative intent apparently favors recycling, assessing the fee for recycling these wastes would only encourage generators to manage their wastes in a fashion where the recover of energy is a beneficial but incidental outcome of the treatment process. Nevertheless, O.C.G.A. ' 12-8-95.1 is silent as to which fee is attached when the method of waste management falls into two categories.

The 1994 General Assembly amended the Hazardous Site Response Act to include a specific fee category for hazardous waste managed by burning for energy recovery. These fees of \$9 per ton for hazardous waste managed off-site and imported into Georgia and \$2.50 per ton for hazardous waste managed on-site are applicable for hazardous waste managed beginning in calendar year 1995 and for payments due July 1, 1996. Effective July 1, 2003, off-site fee is \$10.35 per ton and on-site fee will be \$2.90 per ton.

Given the ambiguity now present in the law, it is not EPD's intention to take enforcement action relating to this issue against anyone who pays fees pursuant to O.C.G.A. ' 12-8-95.1

21. Q. I am a large quantity generator. I have a hazardous waste which is shipped off-site for management where a portion of the waste is recovered as usable product. The rest is blended and burned for energy recovery. How do I determine my fees?
- A. It is necessary to determine at each management stage the quantity of waste which remains hazardous. That portion of the waste which was recovered as usable product would have a final management method of recycling. The remainder of the waste burned as fuel (which is still hazardous) would have a final management method of treatment.* The fees would then be calculated on the final management methods (recycling and treatment) for the respective portions of that waste. See "Note" under Question 20 for further clarification.

*Beginning January 1, 1995, wastes burned for energy recovery are assessed a separate fee of \$9.00 per ton for hazardous wastes managed off-site and \$2.50 per

ton for hazardous wastes managed on-site. Effective July 1, 2003, off-site fee is \$10.35 per ton and on-site fee will be \$2.90 per ton.

22. **Q. I am a large quantity generator. I have a waste which is fuel-blended. How do I determine what fees I have to pay?**

A. It is first necessary to determine the final management method of this hazardous waste (probably burning for energy recovery, not fuel-blending). However, if fuel-blending is the final management method, the fee would be determined as treatment*, not recycling. See "**Note**" under **Question 20 for further clarification**.

*Beginning January 1, 1995, wastes burned for energy recovery are assessed a separate fee of \$9.00 per ton for hazardous wastes managed off-site and \$2.50 per ton for hazardous wastes managed on-site. Effective July 1, 2003, off-site fee is \$10.35 per ton and on-site fee will be \$2.90 per ton.

23. **Q. I receive hazardous waste from generators located in Georgia. Who is responsible for the fees on their hazardous waste if I manage it on-site or send it off-site?**

A. The generator located in Georgia is responsible for the payment of the hazardous waste management fees based on the final management method. You would only be responsible for you own self-generated hazardous wastes and hazards wastes received from out-of-state.

24. **Q. I manage my non-hazardous waste as a hazardous waste. Do I have to pay a fee on this waste?**

A. No. The hazardous waste management fee is only determined for hazardous waste.

25. **Q. I contract with a company to pick up my hazardous waste. Do they pay my hazardous waste fees for me?**

A. No. The generator of the hazardous waste is responsible for determination and payment of the applicable hazardous waste fees.

26. **Q. What is an EPA Identification Number?**

A. All facilities that generate, transport, treat, store or dispose of hazardous waste are required by law to obtain an EPA ID number. This number is issued by the Georgia Environmental Protection Division for your facility and should be referenced on the check for the hazardous waste management fees. **Do not reference the EPA ID number of the facility who hauls your facility's waste.** Questions regarding EPA ID numbers may be directed to the Hazardous Waste Support Unit at (404) 656-7802.

Section 6.0

General Questions and Answers for Hazardous Substance Reporting Fees

1. **Q. What is the purpose of the hazardous substance reporting fees?**
 - A. The fees are used by the Georgia Environmental Protection Division (EPD) to investigate and clean-up sites where releases of hazardous wastes, hazardous constituents and hazardous substances have occurred and to promote pollution prevention and waste reduction activities.

2. **Q. Who pays the hazardous substance reporting fees?**
 - A. Anyone who is required to report under the federal Superfund Amendments and Reauthorization Act (SARA) of 1986, Title III Section 313 is required to pay the hazardous substance reporting fees unless they meet one of the exclusions.

3. **Q. Are there any hazardous substances excluded from the hazardous substance reporting fee?**
 - A. Yes. Your facility is exempt from payment of the hazardous substance reporting fees if your facility reports only for:
 - substances not designated as regulated substances pursuant to Section 391-3-19, Appendix I; or,
 - petroleum fuels, lubricants, and hydraulic fluids and components thereof pursuant to Appendix I.

4. **Q. When will I receive my bill or invoice?**
 - A. Invoices are mailed in late May or early June of each year. However, if there is insufficient information for your facility, you will not be billed or invoiced for the hazardous substance reporting fees. Please send a completed "Hazardous Substance Reporting Fee Report" along with a check for the appropriate amount to:

Hazardous Substance Reporting Fees
PO Box 101231
Atlanta, GA 30392

Each facility must determine the applicable fees and submit them to EPD by no later than July 1.

5. **Q. Who do I make the check for the hazardous substance reporting fees out to?**

A. The check should be made out to the **Georgia Department of Natural Resources**. The check and a copy of the invoice or the "Hazardous Substance Reporting Fee Report" are sent to:

**Hazardous Substance Reporting Fees
PO Box 101231
Atlanta, GA 30392**

6. **Q. When are fees due?**

A. The fees are due not later than **July 1** following the calendar year for which the Section 313 Report was filed. Fees received after July 1 are subject to a fifteen percent (15%) penalty and interest at a rate for delinquent taxes.

7. **Q. Are state, federal and local governments required to pay this fee?**

A. Yes. City, county, state and federal governments are not exempt from payment of hazardous substance reporting fees.

Section 7.0 - FORMS

This section contains all of the forms necessary for payment of the hazardous waste management fees and the hazardous substance reporting fees:

- Hazardous Waste Management Fee Annual Report

- Hazardous Waste Management Fee Record

- Hazardous Substance Reporting Fee Report

Please see the reverse side of each form for instructions on completing the form.

- For more information regarding hazardous waste management fees and hazardous substance reporting fees, please call the Hazardous Sites Response Program at (404) 657-8600.

Hazardous Waste Management Fee Record

1. Facility Name					3. Facility EPA ID#			
2. Facility Mailing Address					4. Facility Contact			
					5. Facility Phone #			
6. Manifest No.					7. Shipment Date			
8. EPA HW #	9. Final Management Method				10. On-site	11. Off-site	12. Generator	13. Final Receiving Facility
	D/I	T/S	R/R	B/ER			Facility Name/EPA ID #	Facility Name/EPA #
16. Total Hazardous Waste Management Fees (\$)								

INSTRUCTIONS

1. Insert the name of the Facility.
2. Insert the mailing address of the Facility.
3. Insert the Facility's EPA Identification Number.
4. Insert the name of the Facility contact.
5. Insert the Facility telephone number where the Facility contact can be reached.
6. Insert the manifest number accompanying the off-site shipment of hazardous waste. If this record is being completed for hazardous wastes being treated only on-site, insert "on-site".
7. Insert the date (month/day/year) of the off-site shipment of the hazardous waste. If this record is being completed for hazardous wastes being treated only on-site, insert the date (or period of time) the final management method was performed. Note: for continuous on-site management, the period of time reported should not exceed a calendar month.
8. Insert the EPA Hazardous Waste Number of Code of the hazardous waste generated or received (refer to 40 CFR Part 261, Subpart C and D for classifications).
9. Insert the number of tons and fraction thereof (**to two decimal places**), of hazardous waste managed by category; D/I – disposal/incineration; T/S – treatment/storage; R/R – recycle/reuse; B/ER – burning for energy/recovery. Note: use a separate line for each method of management.
- 10-11. Check appropriate category.
11. Insert the facility name and EPA ID# for the final receiving facility if different from the Facility completing the record.
12. Insert the facility name and EPA ID# for the final receiving facility if different from the Facility completing the record.
13. Insert the applicable fee on a per ton basis.
14. Insert the fee determined by multiplying the quantity reported under column 9 by the applicable fee in column 14.
15. Insert the sum of the fees in column 15. Use additional sheets as necessary.

Please complete the following:

Describe the method used to measure the amount of hazardous waste managed: (Attach additional sheets if necessary)

All waste is weighed prior to shipment

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those person(s) directly responsible for gathering the information, the information submitted is, to be the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fine and imprisonment for knowing violations.

	<u>PLANT</u>	<u>MANAGER</u>
Signature	Title	
<u>LYNN FRAZIER</u>	<u>03/2004</u>	
Name (please print)	Date	

Copies of the complete Hazardous Waste Management Fee Record should be mailed to EPD no later than March 31:

Hazardous Sites Response Program
2 MLK Jr Dr SE, Suite 1462
Atlanta, Georgia 30334
Attn: Trust Fund Coordinator

Hazardous Waste Management Fee Annual Report

Complete and
Return to:

Hazardous Waste Fees
Post Office Box 101190
Atlanta, Georgia 30334

Please Type or Print Legibly

If the information at left is incorrect or no information is
printed at left, complete the appropriate information below:

1. Facility Name			
2. Facility EPA ID#			
3. Fac. Location (Street)			
4. Fac. Location (City)			
5. Company Name			
6. Contact Person			
7. Title			
8. Area Code and Phone #			
9. Street or P.O. Box			
10. City			
11. State		12. Zip Code	

13. Information reported on this report is for (check one):
 Hazardous Waste Management Fees due for calendar year [2003]
 Amending previously submitted form dated:

14. This facility manages hazardous waste and is classified as a (check all that are appropriate):
 SQG LQG TSDF

If you answered SQG (small quantity generator), enter \$115 in "15. Total Fees", and if you answered LQG (large quantity generator) or TSDF (treatment, storage and disposal facility), enter the calculated amount (\$115 minimum) in "15. Total Fees".

15. Enter the amount to be remitted. Mail completed report along with a check for total amount due made payable to the Georgia Department of Natural Resources by no later than July 1st to the address above:

15. Total Fees (dollars)	
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I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those persons(s) directly responsible for gathering the information, the information submitted is, to be the best of my knowledge and belief, true, accurate, and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing violations.

Signature

Title

Name (Please type or print)

Date

(See Reverse side for instructions on completing this form)

INSTRUCTIONS

The information for items 1-12 may be pre-printed on the form you receive and should correspond to your facility. If this information is not printed in the area to the left of items 1-12 or if any of this information is incorrect, enter the correct information in the boxes provided. Pre-printed forms should not be transferred between one facility and another. Blank forms are available by calling EPD's Hazardous Waste Management Branch at (404) 657-8600 or by visiting our web site: www.dnr.state.ga.us/dnr/environ.

Facility Information and Mailing Address

Complete only if the pre-printed information is not included or is incorrect:

3. Facility Name - Enter the name of the facility for which the form is being submitted.
4. Facility EPA ID# - Enter the facility's EPA identification Number.
- 3-5. Facility Location (street & city) - Enter the street address and city where the facility is located.
10. Company Name - Enter the name of the company submitting the form (for example, the parent company of the facility, the facility itself, etc).
11. Contact Person - The company shall designate a person to whom all inquiries and correspondence regarding your fees should be directed. This does not have to be the person who certifies the form.
12. Title - Enter the title of the contact person (for example: company attorney, plant manager, environmental supervisor, plant engineer).
13. Area Code & Phone #- Enter the area code and phone number where the contact person can be reached.
- 3-4. Enter the mailing address to which correspondence regarding the fees should be mailed.

Annual Fee Reporting

16. Check if this section is being completed to: (a) report fees for the previous calendar year or (b) amend a previously submitted form. If you are reporting the annual fees, indicate the calendar year for which the fees were calculated. If you are amending a previously submitted form, indicate the date (month/day/year) of the form being amended.
17. Indicate the facility's classification based on the quantity of hazardous wastes generated or accumulated in any one calendar month during the calendar year and whether the facility is treatment, storage and disposal facility (TSDF) which receives hazardous waste from out-of-state.
18. Total Fees:
 - If classified as a small quantity generator, enter \$115.
 - If classified either a large quantity generator or a treatment, storage and disposal facility (TSDF) receiving hazardous waste from out-of-state, calculate the fees based on the final management methods. Insert the total amount calculated (\$115 minimum).

If this form is being completed to amend a previously submitted form, any fees due because of amendment of the form should be submitted with the amended form. Fees received after July 1 are subject to a fifteen percent (15%) penalty and interest at a rate for delinquent taxes.

Signature

The name and title of the person who assumes legal authority for information contained in the form shall be entered here. That person should then sign and date the form. Any form submitted without this information or a signature will be considered incomplete.

WHERE TO GET HELP: General assistance related to Hazardous Waste Management Fees can be obtained by calling EPD's Hazardous Waste Management Branch at (404) 657-8600. Assistance is available from 8:30 a.m. to 4:00 p.m., Monday through Friday, excluding holidays.

**HAZARDOUS SUBSTANCE REPORTING FEE REPORT
HAZARDOUS SITES RESPONSE PROGRAM
Georgia Environmental Protection Division**

(Please type or print information requested below)

Title III Section 313 ID#			
EPA ID #			
Facility Name			
Contact Name & Telephone #	Name:		Telephone #
LOCATION ADDRESS	Address:		
	City:		County:
MAILING ADDRESS	Address:		
	City:	State:	Zip Code:

Check the applicable fee(s) below

- A facility with reported releases of less than 1,000 pounds during the calendar year, including a facility reporting total releases of less than 500 pounds using US EQP Toxic Chemical Release Inventory Form A shall pay a fee of \$575.00 for that calendar year.
- A facility with reported releases equal to or greater than 1,000 pounds but less than 10,000 pounds during the calendar year shall pay a fee of \$1,150.00 for that year.
- A facility with reported releases equal to or greater than 10,000 pounds during the calendar year shall pay a fee of \$1,725.00

Pounds of Release _____

Fees Due for 20[]

I certify under penalty of law that this document and all attachments were prepared under my direction or supervision in accordance with a system designed to assure that qualified personnel properly gather and evaluate the information submitted. Based on my inquiry of the person(s) who manage the system, or those directly responsible for gathering information, the information submitted, is to the best of my knowledge and belief, true, accurate and complete. I am aware that there are significant penalties for submitting false information, including the possibility of fines and imprisonment for knowing violations.

Signature Title

Name Date

Send the completed form and a check made payable to the Georgia Department of Natural Resources to:

Hazardous Substance Reporting Fees
P.O. Box 101231
Atlanta, Georgia 30392

Instructions for Completing the Hazardous Substance Reporting Fee Report

Note: The form should be typed or printed legibly. Please complete all portions of the form to ensure that your payment is processed correctly and credited to the correct account.

8. **Title III ID Number** - If your facility has been issued a Title II Identification Number, please provide it in this box. If not, type or write "N/A".
9. **EPA ID Number** - If your facility has been issued an EPA Identification Number for the handling of hazardous waste, please provide it in this box. If not, type or write "N/A".
10. **Facility Name** - Provide the name of the facility for which payment is being made.
11. **Location Address, City, and County** - Provide the location address of the facility. A post office box should not be provided for the location address.
12. **Mailing Address, City, State, ZIP Code** - Provide the mailing address for the facility if it is different than the location address.
13. **Facility Contact, Contact Title, Phone Number** - Please provide the name, title and telephone number of an individual who may be contacted regarding the hazardous substance fees.
14. Indicate the year for which the hazardous substance fees are being paid and the total fee paid. For example, a facility filing only under 313 for 2003 would pay \$1,725.00 by July 1, 2004.
15. Read the certification and sign the form, providing the name and title of the signatory, and the date on which the form was completed.

Once completed, send this form and a check made out to "Georgia Department of Natural Resources" to:

Hazardous Substance Reporting Fees PO Box 101231 Atlanta, GA 30392

!! Please note that failure to complete the form correctly may cause a delay in the processing of your payment. To avoid delays, please fill out all portions of the form. Should you have questions regarding the Hazardous Substance Reporting Fees or require assistance completing the form, please call the Hazardous Sites Response Program at (404) 657-8600.