



GECAP

Georgia Environmental Compliance Assistance Program

<http://www.gecap.org>

Georgia Hazardous Waste Tax

GECAP of the Georgia Tech Research Institute is a voluntary, non-regulatory environmental compliance program funded by the Georgia Legislature through the University System of Georgia.

What is the Hazardous Waste Tax?

The Hazardous Waste Tax is a fee imposed on all generators of hazardous wastes as well as treatment, storage, and disposal facilities (TSDFs) for each ton of hazardous waste managed in Georgia. The tax is one of the features of the Georgia Hazardous Site Response Act. The funds from the tax will be used to investigate and cleanup sites where releases have occurred and to promote pollution prevention and waste reduction.

Do I have to pay a fee if the wastes are treated off site?

Yes. Generators must pay fees whether the disposal occurs on site or off site and/or if hazardous waste is imported onto the site for disposal (the TSDF is responsible for paying fees from an out-of-state generator).

How much is the fee?

Small-quantity generators (SQG) will pay an annual \$115 flat fee. Large-quantity generators (LQG) will have to pay the larger of either \$115 or the amount on the payment schedule on the back of this Tech Guide. The fees that large-quantity generators pay will be determined by the amount of hazardous waste generated and the method of disposal. The fee is based on the final management method the waste undergoes. Do not calculate the fee based on any management methods that the hazardous waste undergoes before the final management method. The quantity of hazardous wastes should be determined to two decimal places.

Please see the next page of this Tech Guide for fee rates and caps.

How do I pay?

Generally, the Georgia Environmental Protection Division (EPD) will send an invoice to registered SQGs. LQGs should complete a copy of their Hazardous Waste Management Fee Record (discussed below) and send it to the EPD no later than March 31 to receive an invoice for the correct amount of the facility's hazardous waste management fees. It is the responsibility of each facility to ensure payment of the hazardous waste management fees are made, regardless of whether an invoice is received by the facility. You can make the check out to the Georgia Department of Natural Resources. Include your company's name and EPA Identification Number. The mailing address is given below.

Is there anything else I need to send with the payment?

Yes, each facility that manages hazardous waste must maintain a Hazardous Waste Management Fee Annual Report and send it in with the fee payment. Forms for this report are available at <http://epd.georgia.gov/hazardous-waste-forms-0> or by calling the Georgia EPD's Hazardous Waste Management Branch at 404-657-8600. Send the fees and completed form to:

Hazardous Waste Management Fees
P.O. Box 101190
Atlanta, Georgia 30392

When is the payment due?

All hazardous waste management fees are due no later than July 1 following the calendar year in which the hazardous waste was managed on site, managed off site, or received from an out-of-state generator. If your payment is received more than thirty days after the

specified due date, you must pay a 15 percent penalty and interest on the unpaid balance according to the rate imposed by law for late taxes.

As a generator, how can I reduce my fee liability?

You can reduce the fee by changing waste handling practices and/or producing less hazardous waste. The first step is to develop and implement pollution prevention methods and a hazardous waste reduction program.

For more information

You can call the Georgia EPD's Hazardous Waste Management Branch at 404-657-8600 or visit <http://epd.georgia.gov/hazardous-waste-forms-0> for more information and for the Hazardous Waste Management Fee Annual Report forms.

For more information, contact GECAP personnel at 404-407-8082 or email Paige Rohrig at paige.rohrig@gtri.gatech.edu.

| Disposal Method | On-site Disposal Dollars/ton | Off-site Disposal Dollars/ton | Import & Disposal Dollars/ton |
|-----------------------------|------------------------------|-------------------------------|-------------------------------|
| Disposal & Incineration | \$11.50 | \$23 | \$23 |
| Treatment & Storage | \$4.60 | \$18.40 | \$18.40 |
| Burning for Energy Recovery | \$2.90 | \$10.35 | \$10.35 |
| Recycle or Reuse | \$0 | \$0 | \$0 |
| Annual Fee Cap* | \$75,000 | \$75,000 | \$75,000 |

*Please note that there are separate fee caps for wastewaters that are hazardous wastes.

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