



APA-6  
10/96

**ECONOMIC IMPACT STATEMENT  
FOR APA RULE  
(Section 41-22-23(f))**

Control No. 810 Department or Agency REVENUE

Rule No: 810-7-1-.19

Rule Title: State Fees on Hazardous Waste or Hazardous Substances

\_\_\_\_\_ New \_\_\_\_\_ Amend X Repeal \_\_\_\_\_ Adopt by Reference

- NO  
 YES

This rule has no economic impact.

This rule has an economic impact, as explained below:

1. NEED/EXPECTED BENEFIT OF RULE:
2. COSTS/BENEFITS OF RULE AND WHY RULE IS THE MOST EFFECTIVE, EFFICIENT, AND FEASIBLE MEANS FOR ALLOCATING RESOURCES AND ACHIEVING THE STATED PURPOSE:
3. EFFECT OF THIS RULE ON COMPETITION:
4. EFFECT OF THIS RULE ON COST OF LIVING AND DOING BUSINESS IN THE GEOGRAPHICAL AREA WHERE THE RULE IS TO BE IMPLEMENTED:
5. EFFECT OF THIS RULE ON EMPLOYMENT IN THE GEOGRAPHICAL AREA HERE THE RULE IS TO BE IMPLEMENTED:
6. SOURCE OF REVENUE TO BE USED FOR IMPLEMENTING AND ENFORCING THIS RULE:
7. THE SHORT-TERM/LONG-TERM ECONOMIC IMPACT OF THIS RULE ON AFFECTED PERSONS, INCLUDING ANALYSIS OF PERSONS WHO WILL BEAR THE COSTS AND THOSE WHO WILL BENEFIT FROM THE RULE:
8. UNCERTAINTIES ASSOCIATED WITH THE ESTIMATED BENEFITS AND

BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE  
BENEFITS AND BURDEN COMPARISON:

9. THE EFFECT OF THIS RULE ON THE ENVIRONMENT AND PUBLIC HEALTH:
10. DETRIMENTAL EFFECT ON THE ENVIRONMENT AND PUBLIC HEALTH IF THE RULE IS NOT IMPLEMENTED:
11. OTHER COMMENTS:

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11/96

**ALABAMA DEPARTMENT OF REVENUE  
Business & License Tax Division**

**NOTICE OF INTENDED ACTION**

**RULE NO. & TITLE**

810-7-1-.19                      State Fees on Hazardous Waste or Hazardous Substances

**INTENDED ACTION:**        Repeal an existing rule

**SUBSTANCE OF PROPOSED ACTION:** The department proposes to repeal the above rule because it references hazardous waste rates which are no longer applicable. The passage of Act 2013-174 provides for different rates.

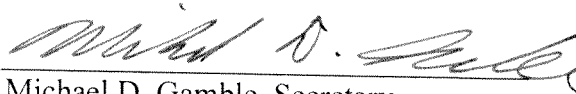
**TIME, PLACE, MANNER OF PRESENTING VIEWS:** A public hearing will be held at **10:00 a.m. on Wednesday, October 9, 2013, Room 1203, First Floor,** Gordon Persons Building, located at 50 N Ripley Street, Montgomery, Alabama. Copies of the rule(s) can be obtained at [www.revenue.alabama.gov/rulehear.html](http://www.revenue.alabama.gov/rulehear.html).

All interested parties may present their views in writing to the **Secretary of the Alabama Department of Revenue, Room 4131, Gordon Persons Building, 50 N Ripley Street, Montgomery, Alabama 36132** at any time during the thirty-five (35) day period following publication of the notice or by appearing at the hearing.

**FINAL DATE FOR COMMENT AND COMPLETION OF NOTICE:**  
Wednesday, October 9, 2013

**CONTACT PERSON AT AGENCY:**

Patricia Toles  
Alabama Department of Revenue  
4131 Gordon Persons Building  
Montgomery, Alabama 36132  
(334) 242-1380

  
Michael D. Gamble, Secretary  
Alabama Department of Revenue

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810-7-1-19 State Fees on Hazardous Waste or Hazardous Substances. **(REPEALED)**

- (1) Beginning on June 15, 2007 at 4:02 PM, pursuant to Act No. 2007-594, fees on waste received for disposal to be paid by the operators of each commercial site for the disposal of hazardous waste or hazardous substances are to be remitted as follows:

(a) Fees at the commercial facility located at Emelle, Alabama:

1. A base fee of \$21.60 per ton on all hazardous waste that is identified or listed under Section 3001 of the Resource Conservation and Recovery Act of 1976 as amended, ("RCRA") and on polychlorinated biphenyl ("PCB") wastes received for disposal which is required to be disposed of in a chemical waste landfill approved under the federal Toxic Substance Control Act ("TSCA"). After May 1, 2006, emission control dust/sludge from the primary production of steel in electric arc furnaces (K061) and any hazardous waste that is de-characterized and thereby rendered nonhazardous shall be exempt from the base fee levied by this subdivision.

2. A fee of \$83.60 (the base fee in item 1 above plus \$62) per ton on acute hazardous waste listed in 40 CFR 261.33(e) and having an EPA Hazardous Waste Number designation beginning with the letter "P", except residuals from incineration of such waste.

3. A fee of \$46.60 (the base fee in item 1 above plus \$25) per ton on toxic hazardous waste listed in 40 CFR 261.33(f) and having an EPA Hazardous Waste Number designation beginning with the letter "U", except residuals from incineration of such waste.

4. A fee of \$11.60 per ton on all other waste not subject to taxation in subparagraphs 1. through 3. at a commercial site for the disposal of hazardous waste and hazardous substances.

5. A fee of \$1.00 per ton on ALL wastes or hazardous substances disposed of at the facility.

(b) Fees at all facilities except the Emelle, Alabama location:

1. A base fee of \$41.60 per ton on all hazardous waste that is identified or listed under Section 3001 of the Resource Conservation and Recovery Act of 1976 as amended, ("RCRA") and on polychlorinated biphenyl ("PCB") wastes received for disposal which is required to be disposed of in a chemical waste landfill approved under the federal Toxic Substance Control Act ("TSCA"). After May 1, 2006, emission control dust/sludge from the primary production of steel in electric arc furnaces (K061) and any hazardous waste that is de-characterized and thereby rendered nonhazardous shall be exempt from the base fee levied by this subdivision.

2. A fee of \$103.60 (the base fee in item 1 above plus \$62) per ton on acute hazardous waste listed in 40 CFR 261.33(e) and having an EPA Hazardous Waste Number designation beginning with the letter "P", except residuals from incineration of such waste.

3. A fee of \$66.60 (the base fee in item 1 above plus \$25) per ton on toxic hazardous waste listed in 40 CFR 261.33(f) and having an EPA Hazardous Waste

Number designation beginning with the letter "U", except residuals from incineration of such waste.

4. A fee of \$11.60 per ton on all other waste not subject to taxation in subparagraphs (1) through (3) at a commercial site for the disposal of hazardous waste and hazardous substances.

5. A fee of \$1.00 per ton on ALL wastes or hazardous substances disposed of at the facility.

Author: Loretta Nelson  
Authority: Sections 40-2A-7 (a)(5) and 22-30B-17, Code of Alabama 1975  
History: New rule: Filed December 17, 2007, effective January 21, 2008.