TRANSMITTAL SHEET FOR NOTICE OF INTENDED ACTION

| Control 810 Department or Agency REVEN | IUE |
|--|---|
| Rule Nos. 810-7-119 | |
| Rule Title: State Fees on Hazardous Waste or Hazar | rdous Substances |
| New;Amend;XX _Repeal;Adopt b | by Reference |
| Would the absence of the proposed rule significantly harm or endanger the public health, welfare, or safety? | No |
| Is there a reasonable relationship between the state's police power and the protection of the public health, safety, or welfare? | Yes |
| Is there another, less restrictive method of regulation available that could adequately protect the public? | No |
| Does the proposed rule have the effect of directly or indirectly increasing the costs of any goods or services involved and, if so, to what degree? | No |
| Is the increase in cost, if any, more harmful to the public than the harm that might result from the absence of the proposed rule? | N/A |
| Are all facets of the rulemaking process designed solely for the purpose of, and so they have, as their primary effect, the protection of the public? | Yes |
| ****************** | ****** |
| Does the proposed rule have any economic impact? | No |
| If the proposed rule has an economic impact, the propos note prepared in accordance with subsection (f) of Secti | sed rule is required to be accompanied by a fiscal on 41-22-23, Code of Alabama 1975. |
| *********************************** | ************* |
| Certification of Authorized Official | |
| certify that the attached proposed rule has been prop Chapter 22, Title 41, Code of Alabama 1975 and that i the Administrative Procedure Division of the Legislative I | t contorms to all applicable filing requirements of |
| Signature of certifying officer | AUG 21 2013 |
| Date <u>8/20//3</u> | * *********************************** |
| • | LEGISLATIVE REFSERVICE |

APA-6 10/96

FOR APA RULE (Section 41-22-23(f))

| Control No. | 810 | Department or | Agenc | y <u>REVEN</u> U | JE_ | | | |
|---------------|----------------------------|--|-------------------|------------------------|-------------------|-------------------------|-----------------------|------|
| Rule No: | 810-7-119 | | | | | | | |
| Rule Title: | State Fee | es on Hazardous \ | Waste or | Hazardous S | Substance | es | | |
| | New | Amend | Х | Repeal | | _Adopt by | Reference | |
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| 3. | EFFECT | OF THIS RUL | E ON (| COMPETITI | ON: | | | |
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BURDENS OF THE RULE, INCLUDING QUALITATIVE/QUANTITATIVE BENEFITS AND BURDEN COMPARISON:

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

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.

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, <u>Code of Alabama 1975</u> New rule: Filed December 17, 2007, effective January 21, 2008.

History: