



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
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NOTICE

TO: Hazardous Waste Facility Operators

FROM: Alabama Department of Revenue
Business & License Tax Division

SUBJECT: New Monthly Hazardous Waste Fee Report

DATE: May 22, 2013

According to Act Number 2013-174 which was signed into law by Governor Robert Bentley on May 7, 2013, the rates related to the disposal of hazardous waste within the State of Alabama have decreased. The Act will become effective on June 1, 2013. Therefore, the Hazardous Waste Fee Report has been revised. The revised report will be available for your review on the Department's website at: www.revenue.alabama.gov/tobaccotax/TOB-HWST.pdf. This report format should be used for **June 2013** activity, which is due by **July 30, 2013**.

Act Number 2013-174 provides for reduced fees on hazardous waste or hazardous substances disposed by operators at commercial sites in this state. The revised fees are as follows:

1. A base fee of \$5.50 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").
2. A fee of \$5.50 per ton on all other waste not subject to taxation in subdivision (1) and disposed of at a commercial site for the disposal of hazardous waste and hazardous substances.
3. A fee of \$1.00 per ton on ALL wastes or hazardous substances disposed of at the facility.

Please visit www.MyAlabamaTaxes.alabama.gov to file the return and remit the fee by the due date.

If you have any questions, please feel free to contact Revenue Examiner Angela Watson at (334)242-9653.

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