Department of Finance

STATE OF CALIFORNIA MANUAL OF STATE FUNDS

Legal Title

Hazardous Waste Control Account

Legal Citation/Authority

Chapter 1236, Statutes of 1972

Health and Safety Code sections 25100-25192

Fund Classification

GAAP Basis

Governmental/Special Revenue Funds

Legal Basis

Fund Classification

Governmental/General Fund Special Accounts

Purpose

Deposit fees assessed by the Department of Toxic Substance Control on operators of sites for the disposal of hazardous wastes. To pay for the costs of the administering agency and other departments in administering the rules and regulations for the disposal of hazardous wastes. The Attorney General Office also receives funding for the costs of enforcement, site clean-up litigation and other cost recovery activities.

Administering Agency/Organization Code

Department of Toxic Substances Control/Org 3960

Major Revenue Source

Fees or charges required to be paid by operators of hazardous waste disposal, storage, or treatment sites.

Disposition of Fund (upon abolishment)

Pursuant to Government Code section 16346, absent language that identifies a successor fund, any balance remaining in this fund upon abolishment shall be transferred to the General Fund.

Appropriation Authority

Upon appropriation by the Legislature

State Appropriations Limit

Excluded--Revenues in this special fund are not proceeds of taxes, however, when transferred, may become proceeds of taxes. These revenues are derived from fees paid by individuals for disposing hazardous waste. The State uses these funds to regulate the activities of the payers, including providing funding to the Attorney General's Office for the enforcement of the Toxic Substance Program.

Comments/ Historical Information

Chapter 815, Statutes of 1973 amended Section 25174 of the Health and Safety Code to continuously appropriate the funds deposited in the account to the Department of Health.

Chapter 1252, Statutes of 1977 transferred the administration of this account to the Department of Health Services effective July 1, 1978. The Governor's 1991 Reorganization Plan No. 1 established the Department of Toxic Substances Control (Toxics) and transferred the administration of this fund to that agency. Chapter 852, Statutes of 1992 combined the HWCA and the Hazardous Substance Account.

Chapter 852, Statutes of 1992 specified that expenditures from the HWCA for support of State departments other than Toxics be subject to an interagency agreement between Toxics and the other department.

Chapter 852, Statutes of 1992 also amended Section 25174 of the Health and Safety Code to make funds available only upon appropriation by the Legislature for expenditure by the Department of Toxic Substances Control.

Chapter 65, Statutes of 1994 authorized the Attorney General's Office to receive a direct appropriation from the fund for enforcement, site clean-up litigation, and cost recovery activities.