## 7046.0045 RETROACTIVE FEE.

- Subpart 1. **Applicability.** For large quantity and small quantity generators, the commissioner shall assess annual fees retroactively for each calendar year, up to a maximum of three calendar years, prior to the most recent calendar year subject to fees. Retroactive fees for waste produced for less than the maximum retroactive period may be prorated based on actual months of production if documented by the generator under the notification of error procedure provided in part 7046.0070. Retroactive fees apply according to items A to C.
- A. A person generated hazardous waste without a license as required under part 7045.0225.
- B. A licensed large quantity or small quantity generator produced a hazardous waste that was not identified and approved as part of the license and license renewal process under parts 7045.0225 to 7045.0250.
- C. A licensed very small quantity generator produced a hazardous waste that was not identified and approved as part of the license and license renewal process under parts 7045.0225 to 7045.0250 and the total quantity generated exceeded the maximum quantity amounts for a very small quantity generator.
  - Subp. 2. [Repealed, 18 SR 1665]
- Subp. 3. **Fee calculation.** Retroactive fees shall be calculated as described in item A, B, or C.
- A. For persons subject to fees under subpart 1, item A, the fee is calculated by multiplying the most recent annual fee by the number of retroactive calendar years established under subpart 1.
- B. For persons subject to fees under subpart 1, item B, the fee is calculated by multiplying the most recent annual fee that would be required for the waste omitted from the license by the number of retroactive calendar years established under subpart 1.
- C. For persons subject to fees under subpart 1, item C, the fee is calculated by subtracting the base fee from the quantity fee under part 7046.0031 or 7046.0040. If the result is less than zero, no retroactive fee is due. If the result is greater than zero, a fee shall be applied to the resulting difference. The resulting fee shall be multiplied by the number of retroactive calendar years established under subpart 1.

**Statutory Authority:** MS s 116.12

History: 16 SR 1646; 18 SR 1665; 31 SR 985

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