

Exemption for Hazardous Wastes Generated by or at an Elementary or Secondary School When Certain Services are Performed

Chapter 42 of the Laws of 2010 amended subdivision 3 of section 27-0923 of the New York State Environmental Conservation Law (ECL) to provide that no special assessments will be imposed on hazardous wastes generated by or at an elementary or secondary school which result from certain services. The act took effect April 14, 2010, and applies to hazardous wastes that are required to be reported for a calendar quarter beginning on or after April 1, 2010.

The exemption applies to hazardous waste generated at or by an elementary or secondary school as the result of the following services:

- The cleanup or remediation of a spill or discharge, or the surficial cleanup of a spill or discharge, of hazardous materials or hazardous waste, except a removal action performed according to the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA).¹ These services must be provided under a contract with, or with the approval of, the Department of Environmental Conservation (DEC) and in compliance with its regulations or under an order of DEC, a court, or the United States Environmental Protection Agency (EPA).
- The cleanup and removal of a petroleum spill or discharge as provided in section 176-7 of the Navigation Law, when the services are performed under a contract with DEC, or with its approval and in compliance with its regulations.
- The remediation of an inactive hazardous waste disposal site performed in accordance with section 27-1313 of the ECL, section 1389-b of the Public Health Law, or CERCLA, and under the order of a court, the Department of Health, the EPA, or the DEC.
- A service performed voluntarily and without expectation of monetary compensation in accordance with section 27-1321(1) of the ECL.
- A service performed under a permit or order, requiring corrective action according to Title 9 of Article 27 of the ECL, or the federal Resource Conservation and Recovery Act.²

¹ 42 U.S.C. 9601 et seq.

² 42 U.S.C. 6901 et seq.

Refund

A generator who has already filed a return for a quarter that began on or after April 1, 2010, and paid the special assessments on hazardous wastes generated at or by an elementary or secondary school, may apply for a refund on Form TP-550-R, *Claim for Refund of Special Assessments on Hazardous Waste in New York State*.

NOTE: A TSB-M is an informational statement of existing department policies or of changes to the law, regulations, or department policies. It is accurate on the date issued. Subsequent changes in the law or regulations, judicial decisions, Tax Appeals Tribunal decisions, or changes in department policies could affect the validity of the information presented in a TSB-M.