

DISPOSAL FACILITIES FAQs

What is the BLTDF rate?

The BLTDF is ten percent (10%) of the gross receipts from fees and charges collected, accounted for, recorded, or recognized for the calendar year by the operator of the disposal facility from the disposal of solid and liquid waste at the disposal facility. ([Sec. 4.63.090 B Imposition of tax](#))

What is a "disposal facility"?

A disposal facility means any place, location, tract of land, area, or premises in use for the permanent disposal of solid or liquid waste. ([Sec. 4.63.050 A Definitions](#))

Who is an "Operator"?

An operator is the person, business, or other legal entity who is the proprietor of the disposal facility, whether in the capacity of owner, lessee, sub lessee, licensee, or any other capacity. ([Sec. 4.63.050 B Definitions](#))

What are "Gross receipts"?

Gross receipts are all the income that the disposal facility collects, accounts for, records, or recognizes for the disposal of solid or liquid waste, without any offsetting accounting entry, deduction, or expense paid with respect to the disposal of the solid or liquid waste. This includes all amounts collected, accounted for, recorded, or recognized by the operator from the disposal of solid or liquid waste at the disposal facility. Income, revenue, earnings or collections from related-party transactions and intercompany transactions are also included. Intercompany transactions are transactions between a parent and subsidiary of a parent company, transactions between or among fellow subsidiaries that report to the same parent company, in which the operator collects, accounts for, records, or recognizes income, revenue, or earnings from the disposal of solid or liquid waste at the disposal facility. ([Sec. 4.63.050 E Definitions](#))

Is a disposal facility required to register with TTC in order to operate?

Yes, a disposal facility requires a valid registration certificate. A disposal facility may not operate in the unincorporated areas of the County without an unrevoked Registration Certificate from the TTC authorizing them to do so. ([Sec. 4.63.080 A Registration certificate required](#))

How do I obtain a Registration Certificate?

Every operator who is subject to the Code must file a completed and signed [BLTDF Application for Registration Certificate](#) with the TTC no later than March 15th of each calendar year. In the case of any operator starting a new disposal facility on or after January 1st of any calendar year, and such disposal facility is subject to the tax, the operator shall make an application for a registration certificate by filing a completed and signed application for a registration certificate with the tax administrator within 30 days of the start of such business. ([Sec. 4.63.080 B & C Registration Certificate Required](#))

How soon after I complete the *BLTDF Application for Registration Certificate* can I expect to receive the Registration Certificate?

Generally, you may expect your Registration Certificate within ten business days after the TTC receives a completed application. There is no cost for the Registration Certificate.

What are "Exemptions"?

Exemptions are any payments that would constitute an unlawful burden upon or an unlawful interference with interstate commerce, or which would be in violation of California statute, the Constitution of the United States or the Constitution of the State of California. ([Sec. 4.63.070 Exemptions](#))

Listed below are examples of exemptions:

- California Board of Equalization Integrated Waste Management Fee
- Los Angeles County Department of Public Works Solid Waste Management Fee
- Los Angeles County Public Health Fee

Examples of fees that are **NOT** exemptions are the Los Angeles County Conditional Use Permit (CUP) fees.

How do I calculate the tax due?

You need to complete the TTC's [BLTDF Computation Form](#) to calculate the tax due. The operator is required to separately state the amount of tax from the amount of gross receipts from fees and charges collected, accounted for, recorded, or recognized from the disposal of solid or liquid waste at the disposal facility. ([Sec. 4.63.090 D Imposition of Tax](#))

When is payment of the tax due?

The BLTDF from the January through June gross receipts is due no later than the last day in July of the same year. The tax becomes delinquent as of the last day of July, unless on or before July 31, the operator submits a statement of gross receipts with the [BLTDF Computation Form](#) to the TTC. Upon the TTC's receipt of this documentation, the tax due from January through June becomes delinquent as of the last day of August. ([Sec. 4.63.090 C Imposition of tax](#))

The BLTDF from the July through December gross receipts is due no later than the last day in January of the following year. The tax becomes delinquent as of the last day of January, unless on or before January 31, the operator submits a statement of gross receipts with the BLTDF Computation Form to the TTC. Upon receipt of this documentation, the tax due from July through December becomes delinquent as of the last day of February.

Where do I mail my completed *BLTDF Computation Form* and associated payment?

You should mail your payment, along with the completed [BLTDF Computation Form](#), to:

Los Angeles County Treasurer and Tax Collector
P.O. Box 30909
Los Angeles, CA 90030-0909

Please make your check payable to the Los Angeles County Treasurer and Tax Collector.

Can I send my payment by a courier for overnight delivery?

If you send your payment by a courier service that does not deliver to a United States Postal Service Post Office Box, you should send your payment, along with a completed [BLTDF Computation Form](#), to:

Los Angeles County Treasurer and Tax Collector
Business License Tax- Disposal Facilities Unit
c/o Mailroom (Room 137B)
500 West Temple Street
Los Angeles, CA 90012-2713

Please make your check payable to the Los Angeles County Treasurer and Tax Collector.

May I make a payment by Automated Clearing House (ACH)?

Yes. The TTC allows remitters to pay by ACH. To participate, a remitter must complete an *Authorization Agreement for Automated Clearing House Credits*. If you are interested or need further information, please contact the TTC, Business License Tax - Disposal Facilities Unit, at (213) 893-7984, Monday - Friday 8 am to 4 pm PT, or submit an e-mail to bltdf@ttc.lacounty.gov.

What happens if there is a late payment, no payment or insufficient payment?

- If the TTC determines that an operator failed to file the [BLTDF Application for Registration Certificate](#), or willfully falsified the application or the required statement of gross receipts, an additional penalty of twenty percent (20%) shall be imposed on the BLTDF due. The penalty shall be due within 30 days of the date of notification by the TTC.
- Any operator who fails to remit the BLTDF within the time required shall pay a penalty of twenty percent (20%) of the amount of the unpaid BLTDF in addition to the amount of the BLTDF.
- In addition to the penalties imposed, interest at the rate of one and one-half percent (1.5%) per month or a fraction thereof is imposed on the amount of unpaid tax, exclusive of penalties, from the date on which the remittance first became delinquent until paid. ([Sec. 4.63.100 Interest and penalty](#))

What are some of the general recordkeeping and compliance requirements as it relates to inspections and audits?

Every operator liable for the collection and remittance of the BLTDF to the TTC is required to keep and preserve all records necessary to determine the amount of tax for which it is liable. The records should be kept for up to three years. The TTC has the right to inspect the records maintained by the operator at all reasonable times. ([Sec. 4.63.130 Records](#))

How do I request a refund?

The TTC may refund any tax that has been overpaid, paid more than once, erroneously or illegally collected or received under the Code. ([Sec. 4.63.140 A Refunds](#))

Any operator may request a BLTDF refund. However, no refund shall be made unless the operator has submitted a completed [BLTDF Refund Claim Form](#) within three years of the overpayment. Written proof to the satisfaction of the TTC that the operator is entitled to a refund should be attached to the [BLTDF Refund Claim Form](#). ([Sec. 4.63 140 B & C Refunds](#))

To whom may I speak to if I have additional questions?

If you have further questions or need additional assistance, you may contact the Business License Tax- Disposal Facilities Unit at (213) 893-7984, Monday - Friday 8 am to 4 pm PT, or submit an e-mail to bltdf@ttc.lacounty.gov.