**Section 858.401 Quarterly Submission of Payment**

a) Payment of the fee due under Section 22.15 and Section 22.44 of the Act shall be made on a quarterly basis with the submission of the Quarterly Solid Waste Summary. Such payment shall be received by the Agency on or before April 15, July 15, October 15 and January 15 of each year and shall cover the three calendar months preceding the receipt date.

b) For sanitary landfills subject to Subpart B, the fee payment due shall be calculated by multiplying the quantity of solid waste received in tons weighed that are subject to the fee payment provisions as reported on the Quarterly Solid Waste Summary times the applicable rate in Section 22.15 and Section 22.44 of the Act.

c) For sanitary landfills subject to Subpart C, the fee payment due shall be calculated as follows, unless otherwise calculated pursuant to subsection (g):

1) For payments due on April 15, July 15 and October 15:

A) Since the fee schedule is based on amount of cubic yards, if both tons and cubic yards are reported, the quantity of solid waste permanently disposed of in tons weighed shall be converted to cubic yards. Use the total cubic yards amount (the cubic yard quantity received plus the corrected tons) to determine the applicable fee. The solid waste measured in tons subject to Subpart B should be converted to cubic yards using either an Agency standard rate of 3.3 cubic yards-to-ton conversion ratio or the site's actual rate that best reflects the site's conversion ratio. After determining the cubic yard quantity of waste subject-to-fee, multiply the quantity of solid waste subject to the fee payment provisions as reported on the Quarterly Solid Waste Summary for the preceding three calendar months by 4.

B) Based on subsection (c)(1)(A), determine the applicable category under Section 22.15 and Section 22.44 of the Act.

C) Based on subsection (c)(1)(B), divide the annual fee by 4.

2) For payments due January 15:

A) Based on the quantity permanently disposed of during the previous calendar year, determine the applicable category under Section 22.15 and Section 22.44 of the Act.

B) Subtract the amount paid for the first, second and third quarters from the annual fee determined under (c)(1)(A).

d) If the calculation of fees under this Section results in an overpayment, the Agency shall credit this overpayment against fees due during the subsequent calendar year.

e) If a sanitary landfill intends to cease receipt of waste during the calendar year:

1) The sanitary landfill shall notify the Agency by January 15 of that year. The notification shall include:

A) The date by which waste will cease to be received; and

B) A fee payment schedule to assure submission of fees in accordance with Section 22.15 and Section 22.44 of the Act.

2) The Agency shall review the fee payment schedule to determine if it will result in an underpayment or overpayment and will notify the operator within 30 days of any deficiencies or overpayments under the schedule.

f) If a sanitary landfill intends to begin the receipt of waste:

1) The sanitary landfill shall notify the Agency no less than 90 days prior to beginning the receipt of waste. The notification shall include:

A) The date by which waste will begin to be received; and

B) A fee payment schedule to assure submission of fees in accordance with Section 22.15 and Section 22.44 of the Act.

2) The Agency shall review the fee payment schedule to determine if it will result in an underpayment or overpayment and will notify the operator within 30 days of any deficiencies or overpayments under the schedule.

g) The fee payment due January 15 shall be determined, in all cases, pursuant to subsection (c)(2); however, the fee payment due on April 15, July 15 and October 15 for landfills subject to Subpart C may be calculated as follows, provided that the owner or operator has demonstrated that calculating such fee payments according to subsection (c)(1) will result in an overpayment, and provided that the owner or operator has applied in writing for Agency approval of an alternative fee payment schedule pursuant to this subsection by February 1 of each year and the application has not been denied by March 30:

1) Utilizing historical or other relevant area-specific or facility-specific data, estimate the annual volume of wastes subject to the fees imposed under this Section that will be received at the site;

2) Determine the appropriate annual fee for such estimated volume of wastes pursuant to Section 22.15 and Section 22.44 of the Act;

3) At the end of each of the first 3 quarters of the calendar year, divide the actual volume of waste received during that quarter subject to the fees imposed under this Section by the annual waste volume estimated pursuant to subsection (g)(1);

4) Multiply the result of subsection (g)(3) by the annual fee determined pursuant to subsection (g)(2): the product of this step is the appropriate fee payment for the quarter;

AGENCY NOTE: The purpose of this subsection (g) is to allow owners or operators of landfills receiving widely fluctuating cyclical quarterly waste volumes (e.g., landfills whose operations are subject to seasonal variations in waste volumes received) to prevent extreme overpayments or underpayments for the first three quarters of each year. Extreme overpayments are the greater concern, inasmuch as the Agency is empowered only to grant credits against the next year's fee obligation; refunds of excess payments are not authorized.

(Source: Amended at 31 Ill. Reg. 5081, effective March 14, 2007)