# Ohio Administrative Code

Rule 3745-55-42 Cost estimate for closure.

Effective: January 16, 2026

(A) The owner or operator shall have a detailed written estimate, in current dollars, of the cost of closing the facility in accordance with the requirements in rules 3745-55-11 to 3745-55-15 of the Administrative Code and applicable closure requirements in rules 3745-55-78, 3745-55-97, 3745-56-28, 3745-56-58, 3745-56-80, 3745-57-10, 3745-57-51, 3745-57-91 to 3745-57-93, and 3745-205-102 of the Administrative Code.

(1) The closure cost estimate shall equal the cost of final closure at the point in the facility's active life when the extent and manner of the facility's operation would make closure the most expensive, as indicated by the facility's closure plan [see paragraph (B) of rule 3745-55-12 of the Administrative Code]; and

(2) The closure cost estimate shall be based on the costs to the owner or operator of hiring a third party to close the facility. A third party is a party who is neither a parent nor a subsidiary of the owner or operator [see definition of "parent corporation" in paragraph (A)(4) of rule 3745-55-41 of the Administrative Code]. The owner or operator may use costs for on-site disposal if the owner or operator can demonstrate that on-site disposal capacity will exist at all times over the life of the facility.

(3) The closure cost estimate may not incorporate any salvage value that may be realized with the sale of hazardous wastes, or nonhazardous wastes if applicable under paragraph (D) of rule 3745-55-13 of the Administrative Code, facility structures or equipment, land, or other assets associated with the facility at the time of partial or final closure.

(4) The owner or operator may not incorporate a zero cost for hazardous wastes, or nonhazardous wastes if applicable under paragraph (D) of rule 3745-55-13 of the Administrative Code, that might have economic value.

(B) During the active life of the facility, the owner or operator shall adjust the closure cost estimate

for inflation within sixty days prior to the anniversary date of the establishment of the financial instruments used to comply with rule 3745-55-43 of the Administrative Code. For owners and operators using the financial test or corporate guarantee, the closure cost estimate shall be updated for inflation within thirty days after the close of the firm's fiscal year and before submittal of updated information to the director as specified in paragraph (F)(3) of rule 3745-55-43 of the Administrative Code. The adjustment may be made by recalculating the maximum costs of closure in current dollars, or by using an inflation factor derived as specified in 40 CFR 264.142(b). The inflation factor is the result of dividing the latest published annual deflator by the deflator for the previous year.

(1) The first adjustment is made by multiplying the closure cost estimate by the inflation factor. The result is the adjusted closure cost estimate.

(2) Subsequent adjustments are made by multiplying the latest adjusted closure cost estimate by the latest inflation factor.

(C) During the active life of the facility, the owner or operator shall revise the closure cost estimate no later than thirty days after the director has approved the request to modify the closure plan, if the change in the closure plan increases the cost of closure. The revised closure cost estimate shall be adjusted for inflation as specified in paragraph (B) of this rule.

(D) During the operating life of the facility, the owner or operator shall keep at the facility the latest closure cost estimate prepared in accordance with paragraphs (A) and (C) of this rule and, when this estimate has been adjusted in accordance with paragraph (B) of this rule, the latest adjusted closure cost estimate.

[Comment: For dates of non-regulatory government publications, publications of recognized organizations and associations, federal rules, and federal statutory provisions referenced in this rule, see rule 3745-50-11 of the Administrative Code titled "Incorporated by reference."]