

Mattress Recycling Council

FEE POLICY

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1. Purpose of Policy

The purpose of the Mattress Recycling Council (MRC) Fee Policy is to describe the obligations of Parties required by State law to collect Mattress Recycling Fees (or their equivalent).

2. Definitions

This policy uses terms that are defined as follows:

Distributor: A person or entity that has a contractual relationship with one or more Manufacturers to market and sell Included Products to Retailers.

Effective Date: The official start date of the mattress recycling Program in a State.

End User: A person (also referred to as a consumer) or other purchaser of [Included Products](#) (including but not limited to a hotel, dormitory or other institution. In California, a lessee of an Included Product is considered an End User.

Fee Report: The electronic report in a format prescribed by MRC at MRCreporting.org that a Retailer will use to remit fees to MRC.

Foundation (including box spring): A ticking or fabric-covered structure used to support a Mattress or sleep surface and may be comprised of a frame, foam, springs or other structure, or other materials, used alone or in combination, regardless of whether the product is stationary or adjustable. This includes new, used and renovated products.

Included Products: Products included in the approved mattress recycling Program under the mattress recycling law of that State. These products are subject to the Recycling Fee and are eligible for recycling through MRC's network. Click here to see a list of [Included Products](#).

Institutional Seller: A person or entity that offers for sale Included Products for public or corporate use (such as a hotel or other lodging establishment, school, dormitory, hospital, nursing home, correctional institution, military facility, rental company or other non-residential End User) in one or more of the States that have enacted mattress recycling laws through any means.

MRC: Abbreviation for the Mattress Recycling Council, Inc., a nonprofit corporation that, through its State specific limited liability affiliate companies, operate the legislatively mandated statewide mattress recycling Programs.

Manufacturer: A person or entity that manufactures or imports Included Products in one or more of the States that have enacted mattress recycling laws. Under MRC's Connecticut and Rhode Island Programs, a distributor is also considered a Manufacturer.

Mattress: Any sleep surface covered with ticking or fabric that contains resilient material, such as steel innersprings, foam, fiber, or other filling or upholstery materials, used alone or in combination, regardless of size or shape, except for those products listed on the [excluded products list](#). This includes new, used and renovated products. Futons are included in the definition of Mattress under the California

Program.

Program (or Mattress Recycling Program): The mattress recycling plan approved by a State.

Records: The documentation required to confirm the quantities of Included Products sold during a Reporting Period sufficient to demonstrate the appropriate product category reported and to calculate the Fees to be remitted in accordance with that State's Program (e.g., sales invoices, statements, bills of lading and other financial documentation).

Recycling Fee (Fee, Charge or Stewardship Assessment): An amount set by MRC that must be collected on each [Included Product](#) sold to an End User in one or more of the States that have enacted Mattress recycling laws. In Oregon, the Fee is called a Stewardship Assessment.

Renovator: A person or entity that alters a used Mattress (including Futon Mattresses in California) or Foundation for later resale by replacing the outer cover or filling, adding filling, rebuilding the used Mattress or Foundation, or replacing components with new or post-consumer components. This does not include stripping a Mattress or Foundation of its ticking without adding new material, sterilizing or sanitizing the used materials, or altering a Mattress or Foundation for a party that will retain the product for lease, rental or personal use (and not for resale).

Reporting Period: A calendar month.

Retailer: A person or entity that offers new, used or renovated [Included Products](#) for sale to an End User through any means, including, but not limited to: through a physical store, or by remote offering, including sales outlets or catalogs, electronically through the Internet, by telephone, via a television sales channel, or through the mail. This includes Institutional Sellers. A Manufacturer, distributor, brand owner, importer, renovator or other entity selling directly to an End User are also considered a Retailer and must register with MRC as a Retailer.

State: A jurisdiction that has enacted a law that provides for the collection and recycling of discarded Included Products.

State Regulatory Agencies: The State agency with regulatory oversight for approving and administering the mattress recycling Program in that State including:

- California's Department of Resources Recycling and Recovery (CalRecycle)
- Connecticut's Department of Energy and Environmental Protection (DEEP)
- Oregon's Department of Environmental Quality (Oregon DEQ)
- Rhode Island Resource Recovery Corporation (RIRRC).

3. Registration Obligations

In accordance with State laws, all entities that manufacture, distribute, renovate or sell Included Products to End Users in a State must register with MRC at MRCreporting.org. Failure to register does not relieve the entity of its registration or remittance obligations,

which may be assessed retroactively to the later of (a) the Effective Date of the Program, or (b) the date on which the entity began manufacturing, distributing, renovating or selling Included Products to End Users in the State. A manufacturer, distributor, brand owner, importer, renovator or other entity selling directly to an End User are considered a Retailer and must also register with MRC as a Retailer.

4. Fee Collection

In accordance with State laws, all Retailers must collect the Recycling Fee on each of that State's Included Products sold to an End User in that State, unless a California retailer seeks to remit the fee on behalf of an end user and enters in a separate Addendum to Participant Agreement. For these purposes, a Mattress and a Foundation are each considered a separate Included Product. When collecting the Fee from the End User, the Fee must be explicitly listed as a separate line item on the invoice or receipt that the Retailer provides the End User, and the Fee must be described on the invoice or receipt as "**RECYCLING FEE**" for California, Connecticut and Rhode Island sales (absent the aforementioned CA Participant Agreement Addendum) and "**STEWARDSHIP ASSESSMENT**" (may be abbreviated) for Oregon sales.

- a. In California, the Fee applies to the following types of transactions:
 - a. Retailers must collect the Fee on all sales of Included Products in or into California.
 - b. Retailers that sell online or through other non-storefront venues (by mail, television, etc.) must collect the Fee on all Included Products sold for delivery in California, regardless of where the Retailer is located.
 - c. The Fee **also** applies to all Included Products sold by brick-and-mortar stores located outside of California for delivery in California.
- b. In Connecticut, the Fee applies to the following types of transactions:
 - a. Retailers must collect the Fee on all sales of Included Products in or into Connecticut.
 - b. Retailers that sell online or through other non-storefront venues (by mail, television, etc.) must collect the Fee on all Included Products sold for delivery in Connecticut, regardless of where the Retailer is located.
 - c. The Fee **does not** apply to any Included Products sold by brick-and-mortar stores located outside of Connecticut for delivery in Connecticut.
- c. In Oregon, the Fee (Stewardship Assessment) applies to the following types of transactions:
 - a. Retailers must collect the Fee on all sales of Included Products for use in Oregon.
 - b. Retailers that sell online or through other non-storefront venues (by mail, television, etc.) must collect the Fee on all Included Products sold for delivery in Oregon, regardless of where the Retailer is located.
 - c. The Fee **does not** apply to any Included Products sold by brick-and-mortar stores located outside of Oregon for delivery in Oregon.
- d. In Rhode Island, the Fee applies to the following types of transactions:
 - a. Retailers must collect the Fee on all sales of Included Products in or into Rhode Island.
 - b. Retailers that sell online or through other non-storefront venues (by mail, television, etc.) must collect the Fee on all Included Products sold for delivery in Rhode Island, regardless of where the Retailer is located.

- c. The Fee **does not** apply to any Included Products sold by brick-and-mortar stores located outside of Rhode Island for delivery in Rhode Island

5. Remittance Obligations

In accordance with State laws, each Retailer must collect the Fees assessed to Included Products sold on and after the later of (a) the Effective Date of the Program, or (b) the date on which the Retailer began to sell Included Products in the State and remit these Fees to MRC at the end of each Reporting Period.

6. Mattress Rentals

In the case of rentals or leases, the rental or lease company is considered the End User. As a result, a producer must collect the Fee when it sells an Included Product to a rental or lease company operating in California, Connecticut and Rhode Island. The producer then remits those Fees to MRC.

In addition to this general rule:

- a. In Connecticut, Oregon and Rhode Island, the rental or lease company does not collect the Fee from End Users entering into monthly rental or lease contracts of any duration.
- b. In California, the rental or lease company must also collect the Fee from End Users renting or leasing an Included Product for 12 months or more, or if an End User purchases the Included Product at any time during the rental or lease period and the rental company transfers ownership to the End User, resulting in a sale. The rental company must then remit those Fees directly to MRC.

7. Fee Reporting and Remittance

No later than 30 days following the end of each Reporting Period, all Retailers must submit a Fee Report via MRCReporting.org or mail a manual report in the format provided by MRC on its sales Included Products during that Reporting Period. For example, a Fee Report for the month of March must be submitted to MRC by April 30 of that calendar year (that is, 30 days after the March Reporting Period).

The Retailer must accurately identify on the Fee Report the total of each Included Product sold. This includes separate reporting of the total number of mattresses, foundations, renovated mattresses, renovated foundations sold, as well as the total number of refunds of mattresses and foundations in the new and renovated product categories (as allowed within this policy).

In the event that a Retailer sells no Included Products during a Reporting Period, the Retailer is obligated to still file a Fee Report reflecting no sales of each of the Included Products. Retailers maintain the obligation to file a Fee Report for each Reporting Period during which they are required to be registered with MRC, regardless of the volume of sales of Included Products, or lack thereof.

All Fees collected by Retailers during a Reporting Period are to be remitted at the time of submission of their Fee Report, but no later than 30 days following the end of each Reporting Period via one of the methods provided for in the secure online portal accessed

at MRCreporting.org.

8. Fee Refund

Retailers must refund the Fee to the End User if the Included Product is returned within 30 days of the date of sale. Retailers must report all refunds during the Reporting Period that the refund was issued to the End user.

If the End User returns the Included Product after 30 days, the Fee may be refunded at the discretion of the retailer. Retailers **cannot** report the return of an Included Product to MRC that was made more than 30 days after the date of sale and the Retailer will not be refunded the Fee for any returns of Included Products made outside the 30-day return period.

Since a Retailer remits Fees based on a calculation of reported sales of Included Product categories on the Fee Report during a Reporting Period, all End User refunds of the Fees made during that Reporting Period must be reported for each Included Product category and deducted from the total Included Products sales calculation.

Since Retailers are precluded from reporting End User returns on Included Products more than 30 days after the date of the sale, End User refunds cannot be reported on a Fee Report or deducted from total Included Product sales calculation if the Fee Report is submitted after the deadline of 30 days following each Reporting Period.

9. Compliance Review

MRC may require a Retailer to periodically provide and make available to MRC, or their agents, Records that demonstrate that the Retailer properly assessed and collected the Fee on all relevant Included Product sales, (absent a CA Participant Addendum), accurately reported Included Product sales with the required specificity and remitted all Fees on Included Product sales for which they are liable to MRC.

Pursuant to State law and the Program(s), MRC, in their sole discretion, will routinely request, review and audit the Records of Retailers obligated to Register with MRC.

10. Back Fees

A Retailer that is legally obligated to assess and collect Recycling Fees on all Included Products that it sold in a State on or after the Effective Date of the Program and remit these assessed Recycling Fees to MRC regardless of their registration status with MRC. Retailers are liable to MRC for all Fees on all Included Products that it sold in a State on and after the Effective Date of the Program but failed to assess or collect, plus interest and late fees, if applicable.

State Regulatory Agencies in one or more of these States may impose additional monetary charges and/or other penalties for failure to collect and remit Fees.

11. Late Reporting

Effective September 1, 2025, a Retailer that is more than 30 days late in submitting a Fee Report to MRC is no longer a Retailer in good standing and will be assessed a late fee of

\$50 per Fee Report for each Reporting Period in which a Fee Report is not filed. This late fee will be charged for each month after the Reporting Period until the Fee Report is filed. This late fee is assessed on the 31st day following the due date for the Fee Report and all subsequent Reporting Periods until the Fee Report is filed. Refunds must only be reported in the period when the return occurred. Returns cannot be reported with the submission of a late Fee Report. In the event that Late Fee Reports are submitted with refund(s) reported, MRC will notify the Retailer of the refund ineligibility and MRC may amend the report to remove the reported ineligible refund(s) and the corresponding credit. MRC will issue to Retailer an adjusted invoice with the ineligible refunds removed and Retailer remains liable for the balance due on the adjusted invoice.

State Regulatory Agencies in one or more of these States may impose additional monetary charges and/or other penalties for failure to comply with the reporting requirements contained in the Program.

12. Late Fee Remittance

A Retailer that fails to remit its Fees to MRC within 30 days following the Reporting Period will be assessed interest on these Fees at a rate of 1.25% per month (compounded monthly), calculated as of the 31st day following the Reporting Period.

A Retailer that is more than 30 days delinquent in remitting Fees to MRC may also be subject to monetary penalties, third party collection efforts and/or legal actions at MRC's discretion. In addition, State Regulatory Agencies in one or more of these States may impose additional monetary charges and/or other penalties as prescribed in each State law.

13. Fee Report Adjustment Requests

Retailers are solely responsible for the accuracy of all data contained on all Fee Reports submitted to MRC. A Retailer is limited to one written request for adjustment to a previously submitted Fee Report per calendar year. MRC will honor the adjustment request under the following conditions:

- a. Requests must be submitted no later than 90 days after the end of the Reporting Period in which the adjustment is requested. Any and all requests for Fee Report adjustments submitted beyond the 90-days following the end of a Reporting Period will be rejected by MRC.
- b. Request must be submitted in writing to MRC (support@mrc-us.org) with a detailed rationale for the adjustment and accompanied by documentation sufficient to demonstrate the rationale for the adjustment.
- c. Each request is subject to MRC sole discretion and approval.

14. Under Remittance

If the compliance review described in Section 9 above concludes that a Retailer under-remitted Fees during one or more Reporting Periods reviewed, the Retailer shall pay:

- a. The full amount of under-remitted Fees;
- b. Interest on the under-remitted Fees at the rate of 1.25% per month (compounded monthly).
- c. Review costs equal to the lesser of \$2,000 or 20% of the under-remitted Fees if the amount of under-remitted Fees exceeds \$500; and

- d. Any additional Fees or costs incurred by MRC.

Any delinquent Fees owed by a Retailer to MRC shall be treated as a debt and MRC may pursue any and all remedies available under the law, and/or may seek enforcement actions undertaken by State Regulatory Agencies in the event that such overdue Fees are not paid within thirty (30) days of written notice of default.

14. Miscellaneous

MRC may, in its sole discretion, consider mitigating factors and/or grant an exemption from a Retailer's obligation to pay some or all delinquent Fees, interest or late Fees (as applicable) and with regard to other aspects of this Policy.

Questions?

For more information, please visit MattressRecyclingCouncil.org.

For technical support with registration, reporting and Fee remittance, call 1-888-646-6815 or email support@mrc-us.org.

If you have other questions, please contact customer service at 1-855-229-1691 or via email to info@mrc-us.org.