

# Underground Storage Tank Fee

*If you own an underground storage tank in California, you may be required to pay a fee for petroleum products placed into your tank. This publication provides general information about the fee. If you have questions that are not answered in this publication, please visit the Board of Equalization (BOE) website at [www.boe.ca.gov](http://www.boe.ca.gov). You may also call the Taxpayer Information Section at 800-400-7115 (TTY: 711); from the main menu, select the option Special Taxes and Fees. Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.*

## FUEL TAX FACTS

Publication 88 • LDA

For additional information you may download regulations, forms and publications from our website or you may call our Taxpayer Information Section to talk to a Board of Equalization representative.

BOE website and Board Member contact information:  
[www.boe.ca.gov](http://www.boe.ca.gov)

Taxpayer Information Section  
800-400-7115  
TTY: 711

Or write to us at:  
State Board of Equalization  
Special Taxes and Fees  
PO Box 942879  
Sacramento, CA  
94279-0088

Taxpayers' Rights Advocate  
888-324-2798

### What is the underground storage tank maintenance fee?

The underground storage tank maintenance fee provides revenues for programs designed to expedite the cleanup of leaking underground petroleum storage tanks in California. It was established in 1991.

The fee applies to certain petroleum products placed into underground storage tanks (see next section). The fee rates per gallon for the following periods are:

\$ 0.006	January 1, 1991–December 31, 1994
\$ 0.007	January 1, 1995–December 31, 1995
\$ 0.009	January 1, 1996–December 31, 1996
\$ 0.012	January 1, 1997–December 31, 2004
\$ 0.013	January 1, 2005–December 31, 2005
\$ 0.014	January 1, 2006–December 31, 2009
\$ 0.020	January 1, 2010–

### Which petroleum products are subject to the fee?

Petroleum products that are subject to the fee include, but are not limited to:

- Gasoline and additives
- Aviation gasoline and additives
- Jet fuel and additives
- Diesel fuel and additives
- Lubrication oils
- Heating and lighting oils
- Solvents

The fee does not apply to motor fuel or heating oil used for noncommercial purposes and placed in tanks that have a capacity of 1,100 gallons or less, located on a farm or residence.

*Please note:* Petroleum is defined as crude oil, or any fraction of crude oil, that is liquid at standard conditions of temperature and pressure.

### What is an underground storage tank?

For purposes of this fee, an underground storage tank is defined as any tank, or a combination of tanks, used to store petroleum products and located substantially or totally beneath the surface of the ground. The definition also applies to pipes that are connected to such tanks.

### Who is liable for the fee?

The owner of the tank is required to pay the underground storage tank fee.

If you operate a storage tank but do not own it, you are not liable for the fee. An operator is defined as the person who controls, or is responsible for, the daily operation of the



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tank. Generally, if you lease an underground storage tank, you are considered an operator, not an owner and are, therefore, not liable for the fee. However, as an operator, you may have an agreement with the owner to report and pay the fee.

An owner or an operator can be an individual, a company, or a city, county, or district or any of their agencies or departments. The state and federal governments are not defined as owners or operators under the Underground Storage Tank Maintenance Fee Law.

*Please note:* If you are not the owner of a tank you operate and are not reporting and paying the fee on behalf of the owner, please give a copy of this publication to the owner.

### **What are the registration and filing requirements?**

If you own an underground storage tank, you must register with our agency, the BOE. You will be required to file underground storage tank fee returns and pay any fee amounts due for the reporting period. When you register, we will let you know how often you will be required to file returns.

The return and fee are due on the 25th of the month following the end of each reporting period. If you own more than one qualified storage tank, you will be able to file one return each period for all of your tanks.

If you prefer, you may ask us to mail returns to the tank operator, who will file the returns and pay the fee for you. However, the mailed documents will bear your name, since the account will be registered to you. If we do not receive a payment or return from the operator, you will be responsible for the tank fees that are due and any interest or penalty charges.

Be sure to notify us if you sell or remove any underground storage tanks you own.

### **What if I am the tank operator but the BOE's records incorrectly show me as the owner?**

Please contact us immediately and provide the name, mailing address, and telephone number of the tank's owner so that we can correct our registration file. Forward a copy of this publication to the owner. You may also wish to contact your local permitting agency to find out how the tanks are registered with the local agency.

### **To register or obtain more information**

If you have questions regarding this program or need to register with us as the owner of an underground storage tank, please call 800-400-7115 or write:

State Board of Equalization  
Special Taxes and Fees  
PO Box 942879  
Sacramento, CA 94279-0088

### **Taxpayers' Rights Advocate**

If you have not been able to resolve a problem through normal channels (for example, by speaking to a supervisor), or if you would like to know more about your rights under the Underground Storage Tank Maintenance Fee Law, please contact the [Taxpayers' Rights Advocate](#) office for help.

916-324-2798 Telephone  
888-327-2798 Toll-free phone  
916-323-3319 Fax

Taxpayers' Rights Advocate, MIC:70  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0070

*Note:* This publication summarizes the law and applicable regulations in effect when the publication was written. However, changes in the law or in regulations may have occurred since that time. If there is a conflict between the text of this publication and the law, decisions will be based on the law and not this publication.