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New Reporting Requirements for Railroad Freight Operators Transporting Fuel in California

Under new legislation effective January 1, 2009, any railroad train operator transporting motor vehicle fuel (gasoline), diesel fuel (including biodiesel), jet fuel, or fuel grade alcohol by rail within California will be required to obtain a license from the State Board of Equalization (BOE) as a common carrier of petroleum products, the BOE announced today.

In addition, each railroad train operator licensed with the BOE as a common carrier of petroleum products must electronically file monthly reports regarding the transportation of specified fuel into, out of, or within California, detailing information such as point of origin, destination, gallons, and railcar number.

[AB 3079](#) includes provisions intended to help the BOE determine if all fuels delivered by rail carriers from out-of-state locations to in-state terminals are appropriately reported by in-state petroleum terminal operators. The legislation is intended to assure reporting compliance and help maintain a level playing field for California's petroleum industry.

Currently, only vessel and pipeline operators are required to file reports with the BOE regarding motor vehicle fuel and diesel fuel carried by their vessels and pipelines. Train operators who transport fuel by rail are not currently required to file such reports.

To obtain a license, operators should complete and submit a California Fuel Taxes/Fees Application ([BOE-400-FTA](#)). Required reports can be electronically filed with the BOE Fuel Industry Section using the Motor Fuels eFiling service. For more information, visit the BOE's Fuel Taxes webpage at <http://www.boe.ca.gov/sptaxprog/spfuel.htm>. For help with specific filing and registration questions, please contact the BOE Fuel Industry Section at 916-322-9669.

The five-member California State Board of Equalization (BOE) is a publicly elected tax board. The BOE collects more than \$53 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes.

Online Resources:

[California Fuel Taxes/Fees Application \(BOE-400-FTA\)](#)
[Motor Fuel Tax Electronic Filing Information - Frequently Asked Questions \(FAQ\)](#)
[Motor Fuels Electronic Filing Handbook \(E-Filing Guide\)](#)

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