

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. You may also call the Customer Service Center at 1-800-400-7115 (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.

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 petroleum products placed into underground storage tanks. For the current underground storage tank fee rate, please visit our website at www.boe.ca.gov/sptaxprog/tax_rates_stfd.htm#18.

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 fractionation, distillation, or other refining or processing 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 an underground 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 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 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 underground 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.

BOARD MEMBERS (Names updated 2016)

SEN. GEORGE RUNNER (Ret.)
First District
Lancaster

FIONA MA, CPA
Second District
San Francisco

JEROME E. HORTON
Third District
Los Angeles County

DIANE L. HARKEY
Fourth District
Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

How do I register?

You can apply for an account, license, or permit at www.boe.ca.gov. Select New Registration to get started. If you have questions, please contact our Customer Service Center at 1-800-400-7115, Monday through Friday, 8:00 a.m. - 5:00 p.m., (Pacific time), excluding state holidays.

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.

How do I obtain more information?

If you have questions regarding this program, please contact us by mail, phone, or email at:

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

Customer Service Center:
1-800-400-7115 (TTY:711);
select the option for Special Taxes
and Fees

www.boe.ca.gov/info/email.html

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.

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

1-916-324-2798 Telephone
1-888-324-2798 Toll-free phone
1-916-323-3319 Fax

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.