



Special Notice

CALIFORNIA STATE BOARD
OF EQUALIZATION
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SACRAMENTO, CA 95814

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www.boe.ca.gov

CUSTOMER SERVICE CENTER
1-800-400-7115

TTY
711

New Legislation Affects the Oil Spill Prevention and Administration Fee

Operators of refineries, marine terminals, and pipelines are affected by the passage of Assembly Bill (AB) 815 (Stats. 2015, Ch. 108), which changes the Oil Spill Prevention and Administration and Response Fees Law.

Changes effective January 1, 2016, include:

- Removing requirement for pipeline operators to register for the oil spill prevention and administration fee;
- Clarifying which persons may pay the fee to the BOE; and
- Adding a presumption that the fee has been previously collected on petroleum products derived from crude oil refined in the state.

The Board of Equalization (BOE) sponsored AB 815 to reduce confusion and clarify the intent of amendments to the Oil Spill Prevention and Administration and Response Fees Program enacted by Senate Bill 861 (Stats. 2014, Ch. 35), which became effective on September 18, 2014.

Pipeline Operators

Revisions to Revenue and Taxation Code (R&TC) section 46101 eliminate the registration requirement for pipeline operators for the oil spill prevention and administration fee effective January 1, 2016. Pipeline operators still must register for the oil spill response fee.

If you are a pipeline operator currently registered for the oil spill prevention and administration fee, and are not a refinery operator or marine terminal operator, please call our Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday 8:00 a.m. to 5:00 p.m., (Pacific time), excluding state holidays, to close your account.

Owners Cannot Pay the Fee to the BOE

Revisions to Government Code section 8670.40(b)(4) delete the option for the owner of the crude oil or petroleum products to pay the fee to the BOE. This eliminates confusion and potential overpayment caused by an owner self-accruing fees on crude oil or petroleum products shipped through third party terminals.

Presumption that the Fee was Previously Imposed on Petroleum Products Refined in the State

Revisions to Government Code section 8670.40(b)(5) clarify the intent that the oil spill prevention and administration fee is only imposed one time on the same crude oil or petroleum products. A marine terminal operator or a refinery operator that receives petroleum products derived from crude oil refined in this state may presume that the fee has been previously collected.

For more information

You can find more information regarding the oil spill prevention and administration fee at http://www.boe.ca.gov/sptaxprog/oil_spill_prev_resp_adm_fee.htm.

You can also call our Customer Service Center at 1-800-400-7115 (TTY:711) Monday through Friday 8:00 a.m. to 5:00 p.m. (Pacific time), excluding state holidays.

You can obtain a copy of AB 815 at <https://leginfo.legislature.ca.gov/faces/billSearchClient.xhtml>.