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<th>Outstanding Claims (millions)</th>
<th>Fund Transition to other financial mechanism?</th>
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</thead>
<tbody>
<tr>
<td>AK</td>
<td>Tank Fee (annual): x</td>
<td>Petroleum Fee (per gallon): NA</td>
<td>Insurance Premiums: NA</td>
<td>Tank Fee (annual): NA</td>
<td>Fund Floor (millions): NA</td>
<td>Fund Ceiling (millions): NA</td>
<td>Fund Transition to other financial mechanism?</td>
</tr>
<tr>
<td>AL</td>
<td>$150, currently set at $0</td>
<td>$0.01 per gallon</td>
<td>None</td>
<td>$36</td>
<td>None</td>
<td>$11.6</td>
<td>NA</td>
</tr>
<tr>
<td>AR</td>
<td>$75</td>
<td>$0.003</td>
<td>none</td>
<td>$8.04</td>
<td>$12</td>
<td>$15</td>
<td>$17.34</td>
</tr>
<tr>
<td>AZ</td>
<td>$0.01</td>
<td>$0.01</td>
<td>None</td>
<td>$30</td>
<td>NA</td>
<td>NA</td>
<td>$45.00</td>
</tr>
<tr>
<td>CA</td>
<td>$0.014</td>
<td>$250</td>
<td>None</td>
<td>$113.1 as of 4/2007</td>
<td>$8.3 as of 4/2007</td>
<td>$104.8 as of 4/2007</td>
<td>2207</td>
</tr>
<tr>
<td>CO</td>
<td>$35</td>
<td>$0.00-$0.0325</td>
<td>None</td>
<td>$38.00</td>
<td>none</td>
<td>$12</td>
<td>$2.30</td>
</tr>
<tr>
<td>CT</td>
<td>$12</td>
<td>None</td>
<td>None</td>
<td>$4.5</td>
<td>None</td>
<td>none</td>
<td>none</td>
</tr>
<tr>
<td>DE</td>
<td>$50 (not used for state fund)</td>
<td>$9 mils/gal on wholesale petroleum</td>
<td>$0</td>
<td>$1.00</td>
<td>NA</td>
<td>NA</td>
<td>$1.0 annually</td>
</tr>
<tr>
<td>FL</td>
<td>UST initial = $50</td>
<td>UST renewal = $25</td>
<td>AST = $25/10,000 gallons</td>
<td>$0.02</td>
<td>$225</td>
<td>$50</td>
<td>$236</td>
</tr>
<tr>
<td>GA</td>
<td>none</td>
<td>$0.005</td>
<td>$0.00</td>
<td>$22</td>
<td>$50</td>
<td>$59.60</td>
<td>$1</td>
</tr>
<tr>
<td>IA</td>
<td>$65</td>
<td>$0.01</td>
<td>$17.40</td>
<td>$62</td>
<td>$62</td>
<td>$25 Effective 7/1/2007</td>
<td>$22.1</td>
</tr>
<tr>
<td>ID</td>
<td>$25 UST/AST</td>
<td>$5 heating oil</td>
<td>$0.002</td>
<td>fee temporarily suspended until 7/1/2007</td>
<td>$25 Effective 7/1/2007</td>
<td>$35 effective 7/1/2007</td>
<td>$22.1</td>
</tr>
<tr>
<td>IL</td>
<td>11 cents</td>
<td>$72.75</td>
<td>None</td>
<td>None</td>
<td>$9.60</td>
<td>$50.55</td>
<td>Unk</td>
</tr>
<tr>
<td>IN</td>
<td>$90/tank</td>
<td>$0.01/gal on gasoline, diesel and kerosene</td>
<td>NA</td>
<td>$51</td>
<td>$5</td>
<td>$23</td>
<td>$10</td>
</tr>
<tr>
<td>KS</td>
<td>UST initial = $20</td>
<td>UST renewal = $10</td>
<td>AST annual = $10</td>
<td>$0.01</td>
<td>$13</td>
<td>$2</td>
<td>$5</td>
</tr>
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<tbody>
<tr>
<td></td>
<td>Tank Fee (annual)</td>
<td>Petroleum Fee (per gallon)</td>
<td>Insurance Premiums</td>
<td></td>
<td>Total</td>
<td>Unobligated (optional)</td>
<td>Obligated (optional)</td>
</tr>
<tr>
<td>KY</td>
<td>$30.00 per tank per year (not used for state fund)</td>
<td>$1.4 cents/gal</td>
<td>0</td>
<td>$44</td>
<td>$1.50</td>
<td>NA</td>
<td>$37.00</td>
</tr>
<tr>
<td>LA</td>
<td>$54 per tank annual registration; $275.00 Used Oil</td>
<td>$.008</td>
<td>NA</td>
<td>$22</td>
<td>$10</td>
<td>$20 (unobligated)</td>
<td>$26.50</td>
</tr>
<tr>
<td>MA</td>
<td>$250</td>
<td>$0.025</td>
<td>NA</td>
<td>$77.00</td>
<td>N/A</td>
<td>N/A</td>
<td>N/A</td>
</tr>
<tr>
<td>MD</td>
<td>NA</td>
<td>$.00042/gal ($0.0175/bbl)</td>
<td>NA</td>
<td>$2</td>
<td>None</td>
<td>None</td>
<td>$7.00</td>
</tr>
<tr>
<td>ME</td>
<td>$35</td>
<td>38 to 58 cents/barrel gas and 19 to 29 cents/barrel #2</td>
<td>NA</td>
<td>$12.24</td>
<td>NA</td>
<td>$12.50</td>
<td>$4.34</td>
</tr>
<tr>
<td>MS</td>
<td>N/A (Tank fee exists but is not used for site cleanup)</td>
<td>7/8 cent/gal</td>
<td>N/A</td>
<td>$6</td>
<td>$0</td>
<td>$0</td>
<td>$45</td>
</tr>
<tr>
<td>MN</td>
<td>none</td>
<td>$0.02 when balance drops below $4M</td>
<td>none</td>
<td>$26</td>
<td>$4</td>
<td>fee must be imposed for 4 months and &quot;blinks-off&quot; when balance exceeds $4 million</td>
<td>$32.60</td>
</tr>
<tr>
<td>MO</td>
<td>none</td>
<td>$0.005</td>
<td>$100-200/tank/yr</td>
<td>$26.50</td>
<td>$12</td>
<td>$100</td>
<td>$75</td>
</tr>
<tr>
<td>MS</td>
<td>$100</td>
<td>$0.004</td>
<td>$10.50</td>
<td>$6</td>
<td>$10</td>
<td>$9.90</td>
<td>$2.80</td>
</tr>
<tr>
<td>MT</td>
<td>none</td>
<td>3/4 cent/gal</td>
<td>none</td>
<td>$6.74</td>
<td>$4</td>
<td>$6</td>
<td>$1.04</td>
</tr>
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<tr>
<td>NC</td>
<td>Tank Fee (annual)</td>
<td>$200-$300 (commercial only)</td>
<td>1/4 of $0.01/gallon inspection tax; 22/32 of 1/2 cent excise tax</td>
<td>0</td>
<td>$27.1 commercial, $6.6 noncommercial</td>
</tr>
<tr>
<td>ND</td>
<td>Petroleum Fee (per gallon)</td>
<td>$50</td>
<td>Gas 9/10 cents/gallon</td>
<td>none</td>
<td>$0.30</td>
</tr>
<tr>
<td>NE</td>
<td>Insurance Premiums</td>
<td>$90</td>
<td>Motor fuel: UST $0.01/gal, AST $0.02/ gal gallon fuel oil: AST $0.01/gal residential $0.02/gal motor oil: UST/AST $0.04/gal</td>
<td>none</td>
<td>$11.80</td>
</tr>
<tr>
<td>NH</td>
<td>Tank Fee (annual)</td>
<td>NA</td>
<td>Tank registration fees are collected but not used to fund the UST Fund. The Fund receives annual dedications from the state Corporate Business Tax</td>
<td>NA</td>
<td>$14.6</td>
</tr>
<tr>
<td>NJ</td>
<td>Petroleum Fee (per gallon)</td>
<td>$100</td>
<td>Motor fuel: UST $0.01/gal, AST $0.02/ gal gallon fuel oil: AST $0.01/gal residential $0.02/gal motor oil: UST/AST $0.04/gal</td>
<td>none</td>
<td>$18.50</td>
</tr>
<tr>
<td>NM</td>
<td>Petroleum Fee (per gallon)</td>
<td>$100</td>
<td>Motor fuel: UST $0.05-$0.1875/gal</td>
<td>none</td>
<td>$10</td>
</tr>
<tr>
<td>NY</td>
<td>Petroleum Fee (per gallon)</td>
<td>$100</td>
<td>Motor fuel: UST $0.05-$0.1875/gal</td>
<td>none</td>
<td>$10</td>
</tr>
<tr>
<td>OH</td>
<td>Petroleum Fee (per gallon)</td>
<td>$600/$55K deductible</td>
<td>$500/$11K deductible</td>
<td>none</td>
<td>$14.60</td>
</tr>
<tr>
<td>OK</td>
<td>Petroleum Fee (per gallon)</td>
<td>$26.60</td>
<td>Motor fuel: UST $0.01</td>
<td>none</td>
<td>$26.60</td>
</tr>
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<tbody>
<tr>
<td>PA</td>
<td>$0.0825 per capacity on Diesel, Heating Oil and Kerosene tanks</td>
<td>$0.11 on Gasoline tanks, aviation fuel, gasohol</td>
<td>$62</td>
<td>$204</td>
<td>$222 Total represents the outstanding reserves for all open sites</td>
<td>no</td>
<td></td>
</tr>
<tr>
<td>RI</td>
<td>0</td>
<td>0</td>
<td>$4.50</td>
<td>$5</td>
<td>$8</td>
<td>$2.10</td>
<td>$0.94</td>
</tr>
<tr>
<td>SC</td>
<td>$100</td>
<td>$0.005</td>
<td>NA</td>
<td>NA</td>
<td>$17.00</td>
<td>$26.40</td>
<td>$5.02</td>
</tr>
<tr>
<td>SD</td>
<td>0</td>
<td>0.065 % of $ 0.02/gal</td>
<td>NA</td>
<td>NA</td>
<td>$1.60</td>
<td>$2.00</td>
<td>NA</td>
</tr>
<tr>
<td>TN</td>
<td>$250/tank</td>
<td>$0.04</td>
<td>NA</td>
<td>$20</td>
<td>$2</td>
<td>$50</td>
<td>$23</td>
</tr>
<tr>
<td>TX</td>
<td>not used for state fund</td>
<td>$0.10</td>
<td>NA</td>
<td>$72.00</td>
<td>NA</td>
<td>NA</td>
<td>$158</td>
</tr>
<tr>
<td>UT</td>
<td>$50 or $150 per tank depending on throughput.</td>
<td>$0.005</td>
<td>None</td>
<td>$7.0</td>
<td>NA</td>
<td>$20</td>
<td>$11.5</td>
</tr>
<tr>
<td>VA</td>
<td>NA</td>
<td>$0.002-.006 (motor fuel, diesel, heating oil)</td>
<td>NA</td>
<td>$37.15</td>
<td>NA</td>
<td>$2.534</td>
<td>NA</td>
</tr>
<tr>
<td>VT</td>
<td>$100/tank</td>
<td>$0.03-motor fuel, $0.005-heating fuel</td>
<td>NA</td>
<td>$6</td>
<td>$6.80</td>
<td>$6.20</td>
<td>$0.60</td>
</tr>
<tr>
<td>WA²</td>
<td>NA</td>
<td>5% of value</td>
<td>1% of earned premium</td>
<td>$0</td>
<td>$7.50</td>
<td>$15</td>
<td>$32.4</td>
</tr>
<tr>
<td>WA³</td>
<td>NA</td>
<td>$0.012</td>
<td>1% of earned premium</td>
<td>$0.58</td>
<td>NA</td>
<td>NA</td>
<td>$0.42</td>
</tr>
<tr>
<td>WI</td>
<td>0</td>
<td>0.02</td>
<td>0</td>
<td>$0</td>
<td>$42.29</td>
<td>0</td>
<td>$0.00</td>
</tr>
<tr>
<td>WV</td>
<td>0</td>
<td>0</td>
<td>0</td>
<td>$0</td>
<td>none</td>
<td>none</td>
<td>$0.70</td>
</tr>
<tr>
<td>WY</td>
<td>$200/operational tank, or $200 contaminated site fee/year</td>
<td>$0.01</td>
<td>State provides financial responsibility with a $30,000 deductible</td>
<td>$11</td>
<td>$4</td>
<td>$10</td>
<td>$19.7</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>$1,510.97</td>
<td>$753.40</td>
<td>$1,730.95</td>
<td>$414.66</td>
<td>$2,677.03</td>
</tr>
</tbody>
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<td>Fund Ceiling (millions)</td>
<td>Total</td>
<td>Unobligated (optional)</td>
<td>Obligated (optional)</td>
</tr>
<tr>
<td>A</td>
<td>Anticipated losses not yet incurred on insured tanks.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>MA's fund was repealed in FY04 so all revenue goes to the General Fund.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>C</td>
<td>MD and NY's fund is not an assurance or a financial responsibility fund, tank owners need private insurance or be self-insured.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>D</td>
<td>Effective July 1, 2004, revenue increases to 5/7ths of 1 cent/gallon the commercial fund.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>E</td>
<td>The total amount increases by $32 million for the fiscal year ending June.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>F</td>
<td>Commercial Underground Storage Tank Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>G</td>
<td>Oil Heat Program</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>H</td>
<td>Effective 1/1/96 USTs that meet the new or upgraded tank requirements must have private insurance or be self-insured. Effective 12/22/01 all coverage for ASTs and USTs is $190,000.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>I</td>
<td>Recent legislation diverts previously dedicated Corporate Business Tax monies away from the UST Fund to fund other programs until such time as the balance of the UST Fund falls to the $20 million level, at which time the annual dedication of</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

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## Table 2. Funding for State Financial Assurance Funds

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<td>Petroleum Fee (per gallon)</td>
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<td>Total</td>
<td>Unobligated (optional)</td>
<td>Obligated (optional)</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Table 2 Definitions:**

- **Fund Floor:** The amount at which the program starts collecting taxes or fees.
- **Fund Ceiling:** The amount at which the program stops collecting taxes or fees.
- **Outstanding Claims:** Claims submitted but not yet paid.

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