

TABLE 2. Funding for State Financial Assurance Funds 2014

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	Fund Floor (millions)	Fund Ceiling (millions)	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	Amount of Outstanding Claims (millions)	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
Alabama	\$0 per tank per year Trust Fund Fee	1 cent/ gallon for the Tank Trust Fund Charge	no	\$36			\$38.40	\$29.80	\$4.30	\$4.20	309	46
Alaska*	NA	NA	NA	\$0.00	NA	NA	\$0.00	NA	NA	\$0.00		
Arizona	\$100/tank (revenue does not go into the AZ state cleanup fund)	\$0.01/gal	no	\$17.40			\$37.70	approx. \$7 (State Lead Contracts)		NA		not tracked
Arkansas	\$75.00/tank (not included in the state cleanup fund)	0.003	no	\$7.31	\$12.0 unobligated funds	\$15.0 unobligated funds	\$21.63	\$12.55	\$9.08	\$1.34	11	17

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California	0	\$0.020 (temporarily dropped to \$0.014 1/1/14-9/25/14)	no	\$299.6 for 7/1/13 - 6/30/14 (includes temporary storage fee drop to \$0.014/gallon 1/1/14 - 6/30/14)	n/a	n/a	\$351.5 Cash Balance	\$13.9 Encumb	\$0.00	\$30 (costs incurred submitted in reimbursement requests to the Fund, but not yet paid as of the end of FY 13/14.)	8,130 (Active and Priority Claims for FY 13/14)	842 (Since inception some claims are closed)
Colorado	35	\$0 to \$0.0125 depending on Fund Balance	no	\$36.40	Fund Balance of \$0	Fund Balance of \$12 million	\$0.23	NA	NA	\$7.20	251	42
Connecticut		8.1% of revenue from initial sale of petroleum products in the state, which typically occurs at the wholesale level.	no	\$416.10			\$4.80	\$4.80	\$0.00	\$103.25	260	22

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Delaware	50	0.01 Revenue now dedicated to hazardous substance cleanup program, abandoned tank sites, and HF removal program.	no	\$0.00			\$0.00	\$0.00		\$0.00	0	3
Florida	UST initial = \$50 UST renewal = \$25 AST <250K gal = \$25 AST >250K gal = \$1/10,000 gal	3 Tiers: \$0.30/barrel, if the unobligated balance (UB) of fund is b/t \$100 M and \$150 M, \$0.60/barrel if the UB is above \$50 M but below \$100 M, and \$0.80/barrel if UB is \$50 million or less.	no	\$190.00	<\$150 (unobligated)	>\$150 (unobligated)	\$158.00	\$94.00	\$64.00	\$0.00	0	555
Georgia	n/a	\$0.00750	none	\$24.00	\$30 unobligated	\$50 unobligated	21.5 as of 6/30/2014	18.8 as of 6/30/2014	\$2.70	\$10.30	285	23

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Idaho	\$25 - UST AST, Farm, Residential \$5 - Heating oil	\$0.002/gallon	no	\$2.90	\$25 unencumbered	\$35 unencumbered	\$35.50	\$4.60	\$30.90	\$4.60	23	0
Illinois	None.	1.1 cents	no	\$70.74			\$34.94	\$4.88	\$10.11	\$4.88	112	76
Indiana	\$90/tank	.01 / motor vehicle fuel	no	\$52.47	n/a	n/a	\$88.77	\$23.83	\$64.94	\$8.93	235	119
Iowa	none charged by fund	\$0.01 per gallon of retail fuel		\$14.00			\$30.20	\$29.72	\$0.00	\$0.00	0	0
Kansas	\$10/tank	0.01	no	\$12.00	\$2.00	\$5.00	\$5.00	\$5.00	\$0.00	\$0.00	0	5
Kentucky	\$30.00 / tank/ year	1.4 cents/gallon	No	\$39.8 \$26.30 PSTEAF \$13.5 transfer	N/A	N/A	\$6.06	\$14.70	\$11.6 = Apprx Ann Rev (PSTEAF)-Total Ob historically Total Ob-Apprx Bal	\$0.124 historically current rather than FY submitted	20 historically current rather than FY submitted	5
Louisiana	\$54/tank	\$0.008/gallon	no	\$22.40	\$10.00 ¹	\$20.00 ¹	\$77.60	\$72.80	\$4.80	\$2.50	96	16

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Maine	100.00/ust every 3 years	\$0.38-\$0.56/gas \$0.19-\$0.25/heating oil	no	\$9.10	\$0.00	\$12.50	\$5.00	\$0.53	\$4.47	~.8	27	~6 over life of fund
Maryland		\$0.0025/barrel		\$0.25			\$0.63					
Massachusetts	\$250/tank	\$0.025/gallon	no	\$75.00	NA	NA	NA, Dedicated Fund doesn't exist, we currently rely on annual appropriations	NA	NA	~\$11.1	420	61
Michigan ²	\$100/tank	7/8 cent/gallon										24
Minnesota	N/A	\$20/1,000 gallons	no	\$20.60	\$4.00	N/A	\$17.30	\$9.60	\$7.70	\$3.70	310	13
Mississippi	\$100/tank	\$.004/gallon	no	\$1.80	\$6.00	\$10.00	\$9.70	\$4.70	\$5.10	\$0.00 less than 30 days	2	11

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Missouri	None	1/4 penny	\$100-200/ per tank annually	\$12.90	\$12.00	\$100.00	\$67.00					5
Montana	\$36/<=1100gal \$108/>1100gal	3/4 cent/ gallon	no	\$7.20	\$6.00	\$10.00	\$0.90	\$5.10	\$1.40	\$0.18	28	4
Nebraska	\$90/UST	gas 9/10 cent/ gallon diesel 3/10 cent/ gallon	no	\$11.40			\$2.40			\$0.50	55	11
Nevada	100	0.0075	no	\$12.00			\$9.63	\$0.01	\$9.62	\$0.00	0	27
New Hampshire	None	Motor Fuel - UST/AST \$.015/gal. with \$.0025 directed for MtBE; Fuel Oil - AST/UST \$.0125/gal Motor Oil - UST/AST \$.04/gal	No	\$15.60	\$8.1 All Funds	\$16 All Funds	\$2.0 All Funds			\$1.20	148	17

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New Jersey*							\$65.00			\$4.50		
New Mexico	\$100.00/tank	\$0.01875/gal		\$18.49			\$16.38	\$10.93	\$4.44	\$1.45	112	~49- not tracked
New York	5-year registration for Bulk Storage Facilities with capacity 1,001 - 400,000 gallons. Fee is between \$100-500 per facility depending on capacity. Facilities >400,000 gal require license.	\$0.08 per barrel imported to NYS	no	\$52.10	N/A	N/A	\$19.40	\$0.40	\$19.00		46	58
North Carolina*	\$420/tank	\$0.0059375/gal Comm \$0.0009357 / gal Noncomm.	no	\$2.6 Comm; \$6.6 Noncomm	Recurring funds - not related to Fund balance	N/A	\$38.8 Comm; \$0.25 Noncomm	\$40.2 Comm; \$4.1 Noncomm	\$38.8 Comm; \$0.25 Noncomm	\$2.96 Comm; \$2.43 Noncomm	397 Comm.; 263 Noncomm.	27

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North Dakota	100	-0-	no	\$634,475.00	N/A	N/A	\$7.49	\$1.38	\$6.11	\$0.00	0	2
Ohio	\$500/\$55,000 deductible \$700/\$11,000 deductible	N/A	no	\$11.91	N/A	\$45.00	\$30.30	\$1.95	\$28.35	\$29.87	723	9
Oklahoma	\$25 /tank	0.01	no	\$21.67			\$22.56	\$22.38	\$0.178			
Pennsylvania	\$.0825/ gallon of capacity on diesel, heating oil, used oil, and kerosene tanks	\$.011 on gasoline, aviation fuel and gasohol	no	\$58.09			\$275.04	\$267.34				121
Rhode Island	none	half cent	no	\$2.50	\$5.00	\$8.00	\$0.896	\$0.00	\$0.00	\$0.357	25	4

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South Carolina	increases by \$100/year for 4 yrs up to \$500/tank. When \$36 million is reached & deposited into SUPERB, annual tank fee reverts to \$100/tank.	half cent	no	18-19	NA	NA	\$19.74	\$18.28	\$1.40	\$0 - Staff ensure all invoices received prior to or on June 30 are processed by COB on June 30.	0	1
South Dakota	NA	10.65 % of \$.02/gal	no	\$1.70	NA	NA	\$4.00	NA	NA	\$0.00	0	0
Tennessee	\$125/compartment	\$0.004/gallon	none	\$22.00			\$47.20	\$1.03	\$46.17	\$1.03	157	16
Texas	none	currently ~0.001/gal (varies based on volume of petroleum delivered)	none	\$23.40	none	none	\$144.50	\$24.00	\$0.00	\$0.00	0	117

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Utah	\$150/\$450 depending on throughput	0.65 cent/gal	no	\$11.20	None	\$30.00	\$17.70	\$0.00	\$0.00	\$0.00	None	5
Vermont	\$100/double walled tank; increased fees for single walled tanks ³	\$0.01/gallon on motor fuels and heating fuels	no	\$4.30	Fees stay off for 1 year if fund ceiling is reached	\$6.0 motor fuel, \$3.0 heating fuel	\$2.60		\$2.60	\$0.25	not tracked	5
Virginia	N/A	\$0.002 - \$0.006	no	\$32.81			\$1.12	\$0.00	\$0.00	\$16.92	1,268	24
Washington	NA	.3% of value (only collected when fund floor hit)	1% of earned premium	\$1.03	\$7.50	\$15.00	\$41.30	\$15.60	\$25.70	\$9.60	62	3
Washington-heating oil only	NA	0.012	1% of earned premium	\$0.32			\$0.08	NA	NA	\$1.54	180	NA
West Virginia ⁴	0	0	0	\$0.00	none	none	\$0.00					
Wisconsin*	0	\$.02/ gallon	no	\$70.00			\$16.00	\$6.00	\$10.00	\$1.00	150	5

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Wyoming	200		no	\$11.00			\$9.00					
				1.778 B			1.804 B	769.93 M	413.72 M	266.72 M	5,975	1,554

¹LA: These value represents the \$ difference between the Available Funds and total obligated funds. When this difference is above \$20M the state is required to stop collecting the fee until the difference reaches \$10M.

²MI 2014 Update: unchanged for 2014 but a new fund was established December 30th which had not yet been implemented.

³VT assessment fees:

Commercial or retail facility selling more than 40K gallons/month:

- single wall with single wall piping : \$1,000 fee
- single wall with double wall piping fee (combination): \$500 fee
- single wall with double wall piping fee (combination lined) : \$250 fee
- double wall tank: \$100 fee

Retail petroleum facility with sales less than 40K/month:

- single wall with single wall piping (single): \$175 fee
- single wall lined or not lined with double wall piping (combination lined): \$125 fee
- double wall tank: \$75 fee

Single wall tank located at a municipality: \$100 (not applicable because no Vermont municipality has a single wall tank).

⁴No change to information for WV. WV does not have a state fund - the state insurance fund expended all remaining funds in 2003

* No updated response received for 2014 survey.

Additional information:

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 received by the State (costs incurred) but have not yet been paid