

TABLE 2. Funding for State Financial Assurance Funds 2016

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			\$37.50	\$40.81	\$0.00	\$6.07	407	77 (since inception)
Alaska*	NA	NA	NA	\$0.00	NA	NA	\$0.00	NA	NA	\$0.00		
Arizona	\$100/tank	\$0.01/gal	no	\$31.90	N/A	N/A	\$81.30	\$57.00	\$1.00	N/A	N/A	55 (since inception)
Arkansas	\$75.00/tank (not included in the state cleanup fund)	0.003	no	\$7.50	\$12.0 unobligated funds	\$15.0 unobligated funds	\$24.01	\$11.33	\$12.67	\$0.88	12	22
California	0	\$0.02	no	\$340.00	NA	NA	\$563.0 cash balance as of 9/30/16	\$195.00	\$0.00	\$93.0 (costs incurred submitted that are awaiting and being processed)	5,631 (Active and Priority Claims for FY 16/17)	998 (Since inception some claims are closed)
Colorado	35	\$0 to \$0.0125 depending on Fund Balance	no	\$39.96	Fund Balance of \$0	Fund Balance of \$12 million	\$1.68	NA	NA	\$1.91	50	60

Based on responses to a survey conducted by the Vermont Department of Environmental Conservation. Updated Summer 2017.

TABLE 2. Funding for State Financial Assurance Funds 2016

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor</u> (millions)	<u>Fund Ceiling</u> (millions)	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims</u> (millions)	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
Connecticut		8.1% of revenue from initial sale of petroleum products in the state, which typically occurs at the wholesale level.	no	\$250.10			\$18.00	\$18.00	\$0.00	68,903,850.40	241	24

TABLE 2. Funding for State Financial Assurance Funds 2016

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor</u> (millions)	<u>Fund Ceiling</u> (millions)	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims</u> (millions)	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
Delaware	50	Tax on gross receipts on wholesale petroleum. Revenue dedicated to hazardous substance cleanup program (includes Brownfields), abandoned tank sites, and residential Heating Fuel removal and cleanup program. No state fund for purpose of compliance with FR requirements.	no	\$0.00			\$0.00	\$0.00		\$0.00	0	3

TABLE 2. Funding for State Financial Assurance Funds 2016

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
District of Columbia	Annual UST registration fee: \$390 tanks smaller than 10k. \$650 larger than 10k. \$130 heating oil tanks	NA	No	\$0.40	\$0.00	\$0.00	\$0.35	NA	NA	NA	NA	NA
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	NA	\$0.00750	none	\$24.00	\$30 unobligated	\$50 unobligated	\$33.8 as of 6/30/2016	\$22.1 as of 6/30/2016	\$11.20	\$8.27	382	12 active sites 27 closed sites

Based on responses to a survey conducted by the Vermont Department of Environmental Conservation. Updated Summer 2017.

**TABLE 2. Funding for State Financial Assurance Funds 2016**

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor (millions)</u>	<u>Fund Ceiling (millions)</u>	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims (millions)</u>	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
Idaho	\$25 - UST AST, Farm, Residential \$5 - Heating oil	\$0.002/gallon	no	\$2.30	\$25 unencumbered	\$35 unencumbered	\$36.10	\$4.30	\$31.70	\$4.30	17	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	\$51.69	NA	NA	\$115.51	\$24.95	\$90.56	\$10.85	290	145
Iowa	none charged by fund	Fee ended 12/31/2016		Ended 12/31/2016			\$40.50	\$22.80	\$0.00	\$0.00	0	2
Kansas	\$10/tank	0.01	no	\$12.00	\$2.00	\$5.00	\$6.00	\$3.00	\$2.00	\$0.00	0	6
Kentucky	\$30.00 / tank/ year	1.4 cents/gallon	No	\$36.5 \$33.1 PSTEAF \$7.7 transfer	NA	NA	\$14.63	\$15.16	\$18.00 = Apprx Ann Rev (PSTEAF)-Total Ob	\$2,505,852.99	134	6
Louisiana <sup>2</sup>	\$54/tank	\$0.008/gallon	no	\$22.85	\$10.00**	\$40.00**	\$93.30	\$79.22	\$14.08	\$2.37	94	NA - recently increased max to \$1.5M

Based on responses to a survey conducted by the Vermont Department of Environmental Conservation. Updated Summer 2017.

TABLE 2. Funding for State Financial Assurance Funds 2016

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
Maine	ust \$100/tank every 3 years	unrefined & asphalt \$0.03/b; #6 \$0.07/b; gas \$0.41-\$0.59/b; other refined \$0.22-\$0.28/b	no	\$14.24	\$0.00	\$18.50	\$10.41	\$1.20	\$9.07			6
Maryland		\$0.0025/barrel		\$0.25			\$0.01					
Massachusetts	\$250/ tank	\$0	no	\$1.90	NA	NA	NA, Dedicated Fund was dissolved. Program is funded by annual appropriations which was \$14.5 M for FY15.	NA	NA	~ \$14.8	452	87
Michigan <sup>3</sup>	\$100/ tank	7/8 cent/ gallon		\$20 million for reimbursement fund	NA	NA	\$39.00	\$0.00	\$39.00	\$0.00	0	0
Minnesota	NA	\$20/ 1,000 gallons	no	\$26.40	\$4.00	NA	\$26.40	\$22.00	\$4.40	\$4.80		17

TABLE 2. Funding for State Financial Assurance Funds 2016

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor (millions)</u>	<u>Fund Ceiling (millions)</u>	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims (millions)</u>	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
Mississippi	\$100/tank	\$.004/gallon	no	\$10.10	\$6.00	\$10.00	\$13.40	\$6.60	\$6.80	\$0.00 <30 days	0	15
Missouri	None	1/4 penny	\$100-125/ per tank annually	\$13.20	\$12.00	\$100.00	\$58.00					5
Montana	\$36/<=1100gal \$108/>1100gal	3/4 cent/ gallon	no	\$7.20	\$6.00	\$10.00	\$3.00	\$5.60	\$0.88	\$0.59	51	5
Nebraska	\$90/UST	gas 9/10 cent/ gallon diesel 3/10 cent/ gallon	no	\$11.60			\$5.30			\$0.65	47	14
Nevada	100	0.0075	no	\$13.00			\$13.50	\$4.90	\$8.60	\$0.00	0	34

TABLE 2. Funding for State Financial Assurance Funds 2016

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor (millions)</u>	<u>Fund Ceiling (millions)</u>	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims (millions)</u>	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
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	\$16.27	\$4.0 All Funds	\$5.0 All Funds	\$3.5 All Funds	\$1.5 est.	\$3.0 est.	\$0.65	75	31
New Jersey	3 year facility renewal fee of \$150	n/a UST Fund is funded through an appropriation of the State Corporate Business Tax.	no	\$0.65	n/a	n/a	\$14.90	\$15.10	\$14.90	\$11.10	374	0 (grant cap is \$1 mil)
New Mexico*	\$100.00/tank	\$0.01875/gal		\$19.07			\$15.65	\$12.08	\$2.56	\$1.40	107	~53- not tracked



TABLE 2. Funding for State Financial Assurance Funds 2016

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
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.	\$0.095 per barrel imported to NYS	no	\$44.90	NA	NA	\$15.60	\$0.80	\$14.80		49	56
North Carolina	\$420/tank	\$0.0059375/gal Comm	no	~\$26 Comm;	Recurring funds - not related to Fund balance	NA	~\$35.0;	~\$15.2 Comm;	~\$19.8 Comm;	~\$5.0 Comm;	~300 Comm.	~60
North Dakota	\$50.00	\$0	no	\$0.44	NA	NA	\$7.22	\$1.18	\$6.04	\$0.00	0	3
Ohio	\$400/\$55,000 deductible \$600/\$11,000 deductible	NA	No	\$10.00	NA	\$45.00	\$33.74	\$1.85	\$31.89	\$29.20	679	10

Based on responses to a survey conducted by the Vermont Department of Environmental Conservation. Updated Summer 2017.

TABLE 2. Funding for State Financial Assurance Funds 2016

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
Oklahoma	\$25 /tank	\$0.01	No	\$21.60			\$18.00	\$17.88	\$0.114			
Pennsylvania	\$.0825/ gallon of capacity on diesel, heating oil, used oil, and kerosene tanks	\$.011 on gasoline, aviation fuel and gasohol	no	\$59.50			\$306.85	\$283.31				2 (146 since inception in 1994)
Rhode Island	none	half cent	no	\$2.50	\$5.00	\$8.00	\$0.700	\$0.00	\$0.00	\$0.000	0	4
South Carolina	increases by \$100/year for 4 yrs upt to \$500/tank. When \$36 million is reached & deposited into SUPERB, annual tank fee reverts to \$100/tank.	half cent	no	18-20	NA	NA	29.24 end of 2016 calendar year	20.46 end of 2016 calendar year	8.78 end of 2016 calendar year	\$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	\$1.83	NA	NA	\$2.05	NA	NA	\$0.00	0	0

TABLE 2. Funding for State Financial Assurance Funds 2016

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor (millions)</u>	<u>Fund Ceiling (millions)</u>	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims (millions)</u>	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
Tennessee	\$125/compartment	\$0.004/gallon	none	\$22.00	\$2.00	\$50.00	\$47.30	\$3.38	\$43.92	\$0.88	107	8
Texas	none	currently ~\$0.001/gal (varies based on volume of petroleum delivered)	none	\$18.40	none	none	\$135.20	\$13.40	\$0.00	\$0.00	0	127
Utah	\$150/\$450 depending on throughput	0.65 cent/gal	no	\$7.00	None	\$30.00	\$16.65	\$0.00	\$0.00	\$0.00	None	5
Vermont	\$100/double walled tank; increased fees for single walled tanks <sup>4</sup>	\$0.01/gallon on motor fuels and heating fuels	no	\$4.60	Fees stay off for 1 year if fund ceiling is reached	\$6.0 motor fuel, \$3.0 heating fuel	\$0.29		\$0.29	\$0.00	not tracked	4
Virginia	NA	\$0.002 - \$0.006	no	\$34.37			\$1.32	\$0.00	\$0.00	\$15.12	1,312	32

Based on responses to a survey conducted by the Vermont Department of Environmental Conservation. Updated Summer 2017.

**TABLE 2. Funding for State Financial Assurance Funds 2016**

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
Washington	NA	.3% of value (only collected when fund floor hit)	1% of earned premium	\$25.60	\$7.50	\$15.00	\$30.90	\$15.60	\$10.00	\$9.60	96	5
Washington-heating oil only	NA	\$0.012	1% of earned premium	\$0.03			\$0.14	NA	NA	\$5.30	323	NA
West Virginia <sup>5</sup>	0	0	0	\$0.00	none	none	\$0.00					
Wisconsin*	0	\$.02/ gallon	no	\$70.00			\$16.00	\$8.00	\$8.00	\$2.00	150	5
Wyoming	200	0	no	\$11.00	none	none	\$5.40					
				<b>1.623 B</b>			<b>2.159 B</b>	<b>1.042 B</b>	<b>488.15 M</b>	<b>305.02 M</b>	<b>11,492</b>	<b>1,577</b>

\* No updated response received for 2016 survey.

<sup>1</sup>CT: This number is different from previous years because CT has a payment election for applicants to take a reduced amount of the percentage owed to them so even though CT's pending balance went down by 7M CT didn't pay out the full 7M.

<sup>2</sup>LA: Values listed as of 7/1/2015. The Louisiana obligation determination formula was modified in fiscal year 2016 to include fund obligations previously ignored. The revised fund obligation as of 1/1/2016 was determined to be \$90,844,730.

\*\* - LA: These values represent the \$ difference between the Available Funds and total obligated funds. When this difference is above \$40M the state is required to stop collecting the fee until the difference reaches \$10M. The maximum was raised from \$20M to \$40M in last legislative session.

<sup>3</sup>MI 2016 Update: Data provided is for new Fund, created on December 30, 2014 and began accepting claims on January 1, 2016.

**TABLE 2. Funding for State Financial Assurance Funds 2016**

State	Annual tank fee	petroleum fee/gallon	Insurance premium	Approximate annual revenue (millions)	<u>Fund Floor</u> (millions)	<u>Fund Ceiling</u> (millions)	Approximate Current Balance (millions)	Total Obligated (millions)	Total Unobligated (millions)	<u>Amount of Outstanding Claims</u> (millions)	# of sites with Outstanding Claims	# of sites which have exceeded \$1 million reimbursable expenses
-------	-----------------	----------------------	-------------------	---------------------------------------	------------------------------	--------------------------------	--	----------------------------	------------------------------	--	------------------------------------	--

<sup>4</sup>

VT 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).

<sup>5</sup>

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

**Additional information:**

Washington, DC does not have a reimbursable state fund program, all RPs must comply with corrective action requirements through other FR mechanisms, usually private/self insurance. DOEE can administer state lead cleanup using LUST Trust Funds for emergency response and pursue cost recovery from the RPs.

**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