

TABLE 2. Funding for State Financial Assurance Funds 2018

State	Annual tank fee	Petroleum fee/gallon	Approximate annual revenue (millions)	Fund Floor (millions)	Fund Ceiling (millions)	Approximate Current Balance (millions)	Total Obligated (millions)	Amount of Outstanding Claims (millions)	# of releases with Outstanding Claims	# of releases which have exceeded \$1 million reimbursable expenses	Fund coverage cap
Alabama	\$0 per tank per year Trust Fund Fee	1 ¢/ gallon for the Tank Trust Fund Charge	\$38			\$24.80	\$38.70	\$3.90	234	116	\$1.5 million
Alaska	NA	NA	\$0.00	NA	NA	\$0.00	NA	\$0.00			
Arizona	\$100/tank	\$0.01/gal	\$34.86	N/A	N/A	\$75.54	\$5.53	N/A	N/A	55 (since inception)	
Arkansas	\$75/Tank NOT INCLUDED IN FUND	0.003	\$7.70	\$12.0 unobligated funds	\$15.0 unobligated funds	\$27.30	\$10.56	\$0.45	9	25	\$1.5 Million
California	\$0.00	\$0.02	\$358.10	NA	NA	\$747.4 cash balance as of 6/14/19	\$210.00	\$172.7 (costs incurred submitted that are awaiting and being processed) as of 6/14/18	5,324 (Active and Priority Claims for FY 18/19)	1,399 (Since inception some claims are closed)	\$1.0 million
Colorado	\$35.00	\$0 to \$0.0125 depending on Fund Balance	\$40.00	Fund Balance of \$0	Fund Balance of \$12 million	\$8.10	NA	\$4.20	132	77	\$2 M

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Connecticut		8.1% of revenue from initial sale of petroleum products in the state, which typically occurs at the wholesale level.	\$320.89			\$2.75	\$2.75	\$64.9	274	24	
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.	\$0.00			\$0.00	\$0.00	\$0.00	0	3	

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District of Columbia	Annual UST registration fee: \$390 tanks smaller than 10k. \$650 larger than 10k. \$130 heating oil tanks	NA	\$0.40	\$2.75	\$3.00	\$0.35	NA	NA	NA	NA	NA
Florida	UST initial = \$50/UST, renewal & replacement = \$25; AST initial = \$50/AST, replacement (all) and renewal <250K gal = \$25 AST, renewal >250K gal = \$1/10K 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.	\$210.00	\$0.00	>\$150 unobligated	\$156.40	\$54.50	\$0.00	0	646 (# facilities not releases)	Varies by eligibility from 150K to no cap
Georgia	NA	\$0.00750	\$24.00	\$30 unobligated	\$50 unobligated	\$60.8 as of 6/30/2018	\$29.7 as of 6/30/2018	?	158	13	\$1 Million
Idaho	\$25 - UST AST, Farm, Residential \$5 - Heating oil	\$0.002/gallon	\$2.50	\$25 unencumbered	\$35 unencumbered	\$35.95	\$5.85	\$6.90	15	0	\$1 million

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Illinois	None	1.1 cents	\$75.53	NA	NA	\$86.86	\$5.14	\$7.32	171	87	\$1.5 Million
Indiana	\$90/tank	.01 / motor vehicle fuel	\$46.15	NA	NA	\$86.31	\$11.60	\$11.82	217	178	\$2.5 million
Iowa	none charged by fund	Fee ended 12/31/2016	Ended 12/31/2016			\$16.40	\$7.20	\$0.00	0	2	
Kansas	\$10/tank	0.01	\$13.00	\$2.00	\$5.00	\$5.00	\$3.00	\$0.00	0	6	
Kentucky	\$30.00 / tank/ year	1.4 cents/ gallon	\$38.9 \$34.9 PSTEAF \$8 transfer	NA	NA	\$16.14	\$8.19	\$0.30	31	7	\$1 million
Louisiana ¹	\$60/tank	\$0.008/ gallon	\$22.89	none ²	none ²	\$110.56	\$80.52	\$1.25	74	41	\$1.5 million
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	\$14.33	\$0.00	\$18.50 ³	\$9.93	\$2.58			6	AST's \$750,000 UST's \$1 M
Maryland		\$0.0025/ barrel	\$0.25								

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Massachusetts	\$250/tank	2.686 cents per gallon	\$80.00	\$0.00	\$30.00	\$18.00	\$0.00	\$13.10	371	67	A) \$1.5 million for environmental response actions; B) \$1 million third party damages
Michigan ⁴	\$0	1 cent per gallon	\$20 million for reimbursement fund	NA	NA	\$67.50	\$0.00	\$0.00	0	0	\$1 million minus deductible for a single claim. \$2 million aggregate limit of owners of 101 or more USTs; \$1 million aggregate for owners of 100 or fewer USTs.
Minnesota	NA	\$20/1,000 gallons	\$26.40	none	none	\$33.60	\$19.70	\$0.00	0	7	\$2 million
Mississippi	\$100/tank	\$.004/gallon	\$0.99	\$6.00	\$10.00	\$10.87	\$6.18	\$0.00 <30 days	0	23	\$1.5M per release

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Missouri	\$100-\$200 (Only pd by owners who use Fund for FR)	\$0.0025	\$13.27	\$12.00	\$100.00	\$44.30	\$12.20	\$0.00	0	5	\$1 million per occurrence, \$2 million annual aggreg
Montana	None (\$36/<=1100gal \$108/>1100g is used for UST Program)	3/4 cent/gallon (\$0.0075/g)	\$7.00	\$6.00	\$10.00	\$4.50	\$5.35	\$1.09	102	6	\$1 Million
Nebraska	\$90/UST	gas 9/10 cent/gallon diesel 3/10 cent/gallon	\$12.00			\$3.40		\$0.10	12	15	\$1 million
Nevada	\$100/tank system	\$0.0075	\$14.00	None	\$7.5 (excess transferred to another state fund each fiscal year)	\$10.3 (As of 4/4/2019)	\$2.2 (This total does not include subcontractor costs, which are evaluated at the time of claim review)	\$0.00	0	35	\$1,000,000 for corrective action/\$1,000,000 for 3rd party liability

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New Hampshire	None	Motor Fuel - UST/AST \$0.15/gal. with \$0.0025 directed for MtBE; Fuel Oil - AST/UST \$0.125/gal Motor Oil - UST/AST \$0.04/gal	\$15.91	\$4.0 All Funds	\$5.0 All Funds	\$12.3 All Funds	\$8.1 est.	\$0.52	81	33	\$2,000,000 Motor Fuel UST/AST; \$500,000 Motor/Heating/ Waste Oil
New Jersey	\$50/ year renewal - \$200 for new registration of a tank	n/a UST Fund is funded through an appropriation of the State Corporate Business Tax.	\$13.77	none	none	\$5.10	\$22.65	\$17.83	544	0 (grant cap is \$1 mil)	\$1 million
New Mexico	\$100.00/ tank	\$0.01875/ gal	\$19.70			\$15.20	\$14.00	\$0.63	73	~57- not tracked	

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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 license fee per barrel of petroleum marketed for sale in NY; \$0.1225 license fee surcharge per barrel transhipped through NY	\$56.16	N/A	\$40.00	\$36.75	\$0.00	\$0.00	0	52	None
North Carolina	\$420/tank	\$0.0059375/ gal Comm	~\$26 Comm;	Recurring funds - not related to Fund balance	NA	~\$38.8;	~\$25.0 Comm;	~\$1.8Comm;	~150 Comm.	~75	
North Dakota	\$100.00	\$0	\$0.62	NA	\$9.00	\$6.46	\$1.44	\$0.00	0	3	\$1 million
Ohio	\$350/\$55,000 deductible \$550/\$11,000 deductible	NA	\$10.13	NA	\$45.00	\$34.37	\$1.42	\$29.00	593	10	\$1 million

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Oklahoma	\$25 /tank	\$0.01	\$25.40	None	None	\$22.80	\$22.67	None	None	75	\$2.5M
Pennsylvania	\$.0825/ gallon of capacity on diesel, heating oil, used oil, and kerosene tanks	\$.011 on gasoline, aviation fuel and gasohol	\$56.78	Board Assessed	Board Assessed	\$362.59	\$341.10	\$0.00	1003	7	\$1.5 million
Rhode Island	none	half cent	\$2.00	\$5.00	\$8.00	\$2.300	\$0.00	\$0.000	0	5	
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	18-20	NA	NA	\$38.37 end of 2018 calendar year	\$30.5 end of 2018 calendar year	\$0 - Staff ensure all invoices received prior to or on June 30 are processed by COB on June 30.	0	1	\$1 million/ release
South Dakota	NA	10.65% of \$0.02/gal	\$1.82	NA	NA	\$2.14	NA	\$0.01	3	0	\$1 M
Tennessee	\$125/ compartment	\$0.004/ gallon	\$24.00	\$0.00	50 (unobligated)	\$51.50	\$37.90	\$1.50	86	28	\$2 million

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Texas	none	currently ~\$0.0007/gal (varies based on volume of petroleum delivered)	\$17.00	none	none	\$116.20	\$13.00	\$0.00	0	NA ⁷	none
Utah	\$150/\$450 depending on throughput	0.65 cent/gal	\$6.66	None	\$30.00	\$13.64	\$0.00	\$0.00	None	6	
Vermont	\$100/double walled tank; increased fees for single walled tanks ⁶	\$0.01/gallon on motor fuels and heating fuels	\$5.19	None	\$7.0 motor fuel, \$3.0 heating fuel	\$4.73	<0.01	\$0.00	0	6	\$1.25 M (motor fuel) \$1 M (third-party motor fuel) \$25 K (AST heating or motor fuel)
Virginia	NA	\$0.002 - \$0.006	\$34.41	none	none	\$1.02	\$0.00	\$7.19	885	46	\$1 Million
Washington	NA	.3% of value (only collected when fund floor hit)	\$0.04	\$7.50	\$15.00	\$29.46	\$25.20	\$9.80	105	14	\$925,000
Washington-heating oil only	NA	\$0.012	\$0.91			\$0.76	NA	\$4.50	596	NA	\$60,000
West Virginia	0	0	\$0.00	none	none	\$0.00					

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Wisconsin	0	\$.02/ gallon	\$70.00	none	none	\$1.10	\$5.90	\$0.00	0	0	\$1 million
Wyoming	\$200/UST; \$200/ASTs over 5,000 gallons; \$50/ASTs under 5,000 gallons	0	\$11.00	none	none	\$7.90	unknown	n/a	n/a	unknown	n/a
Totals:			\$1.834 B			\$2.466 B	\$1.070 B	\$360.81 M	11,243	3,261	

¹ LA: State cannot determine a number of these column values for older sites on a release basis. Thus, the submitted data is listed on a site basis. A number of these sites have/had multiple releases.

² LA: Effective August 1, 2018 the Louisiana State Legislature modified the Statutes to negate the Trust Fund's \$40M and \$10M respective fund ceiling and fund floor limitations. They included language giving the DEQ Secretary authority to modify the per gallon motor fuel fee as necessary to meet the needs of the fund, not to exceed the current rate of \$0.008/gallon.

³ ME: If balance drops below \$6M, Fees are increased by 18¢/b of gas, and 6¢/b of other except crude, liquid asphalt and #6 oil.

⁴ MI 2017 Update: Data provided is for new Fund, created on December 30, 2014 and began excepting claims on January 1, 2016.

⁵ TX: As of 09/01/2012, the fund is no longer available for corrective action at LPST sites unless the tank owner/operator is unknown, unwilling, or financially unable to pay for the cleanup. Those sites are handled through the State Lead program.

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⁶VT 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).

2018 State Fund Survey Instructions/Definitions

Table 2. Funding for State Financial Assurance Funds

NOTE: New for 2017 survey: “Releases/occurrences” are what are known in some states as “sites”.

Annual tank fee: Any fees assessed on tanks which provide revenue to the state fund.

Petroleum fee/gallon: Any fees assessed per gallon of petroleum which provide revenue to the state fund.

Approximate annual revenue (millions): Total income into the state fund for the fiscal year. (This is a fiscal year total, not a grand total since the fund’s inception.)

Fund Floor (millions): The minimum cash balance that triggers collection of taxes or fees for the fund. If there is none, enter “none.”

Fund ceiling (millions): The maximum cash balance that triggers cessation of collection of taxes or fees for the fund. If there is none, enter “none.”

Approximate current balance (millions): The end-of-fiscal-year cash balance in your state tank fund. If you have separate accounts or separate “funds” for various purposes or various types of tanks, enter the total amount of all such accounts or funds you administer.

Total Obligated (millions): The total amount of money committed in approved work plans but not yet paid out.

Amount of Outstanding Claims (millions): If the state funds holds on to payment requests until funding is available, the amount of claims “in the queue”. If none, enter \$0.

of releases/occurrences with Outstanding Claims: the number of requests for reimbursement that are waiting to be paid. If none, enter 0.

of releases/occurrences which have exceeded \$1 million reimbursable expenses: Even if your state has a higher cap, report the cumulative number exceeding \$1 million for comparison purposes.

Fund Coverage cap (millions): This is the total eligible expenses for which the fund provides coverage (e.g., \$1 million).