



Home	Bill Information	California Law	Publications	Other Resources	My Subscriptions	My Favorites	
------	------------------	----------------	--------------	-----------------	------------------	--------------	--

Code:  Section:

[Up^](#) [Add To My Favorites](#)

**HEALTH AND SAFETY CODE - HSC**

**DIVISION 20. MISCELLANEOUS HEALTH AND SAFETY PROVISIONS [24000 - 27007]** ( *Division 20 enacted by Stats. 1939, Ch. 60.* )

**CHAPTER 6.75. Petroleum Underground Storage Tank Cleanup [25299.10 - 25299.97]** ( *Chapter 6.75 added by Stats. 1989, Ch. 1442, Sec. 5.* )

**ARTICLE 5. Fees [25299.40 - 25299.43]** ( *Article 5 added by Stats. 1989, Ch. 1442, Sec. 5.* )

[25299.40.](#) The Legislature hereby declares that the storage fees imposed by this article do not constitute a tax and are not collected for purposes of increasing state revenues pursuant to Section 3 of Article XIII A of the California Constitution.

(*Repealed and added by Stats. 1990, Ch. 1366, Sec. 10. Effective September 27, 1990. Inoperative January 1, 2036, pursuant to Section 25299.81.*)

[25299.41.](#) For the purpose of implementing this chapter, every owner of an underground storage tank for which a permit is required pursuant to Section 25284 shall pay a storage fee of six mills (\$0.006) for each gallon of petroleum placed in an underground storage tank that the person owns. The fee imposed pursuant to this section shall be paid to the California Department of Tax and Fee Administration pursuant to Part 26 (commencing with Section 50101) of Division 2 of the Revenue and Taxation Code.

(*Amended by Stats. 2023, Ch. 561, Sec. 2. (AB 1115) Effective January 1, 2024. Inoperative January 1, 2036, pursuant to Section 25299.81.*)

[25299.42.](#) (a) The State Board of Equalization may adopt regulations to carry out Section 25299.41, including, but not limited to, provisions governing collections, reporting, refunds, and appeals.

(b) The State Board of Equalization shall collect the fee imposed by this article commencing on the first day of the first calendar quarter which begins more than 90 days after the effective date of the act adding this article.

(c) The State Board of Equalization shall deposit all fees collected pursuant to this article in the fund.

(*Repealed and added by Stats. 1990, Ch. 1366, Sec. 14. Effective September 27, 1990. Inoperative January 1, 2036, pursuant to Section 25299.81.*)

[25299.43.](#) (a) To implement the changes to this chapter made by Chapter 1191 of the Statutes of 1994, and consistent with Section 25299.40, effective January 1, 1995, every owner subject to Section 25299.41 shall pay a storage fee of one mill (\$0.001) for each gallon of petroleum placed in an underground storage tank that the person owns, in addition to the fee required by Section 25299.41.

(b) On and after January 1, 1996, the storage fee imposed under subdivision (a) shall be increased by two mills (\$0.002) for each gallon of petroleum placed in an underground storage tank.

(c) On and after January 1, 1997, the storage fee increased under subdivision (b) shall be increased by an additional three mills (\$0.003) for each gallon of petroleum placed in an underground storage tank.

(d) On and after January 1, 2005, the storage fee increased under subdivision (c) shall be increased by an additional one mill (\$0.001) for each gallon of petroleum placed in an underground storage tank.

(e) On and after January 1, 2006, the storage fee increased under subdivision (d) shall be increased by an additional one mill (\$0.001) for each gallon of petroleum placed in an underground storage tank.

(f) On and after January 1, 2010, the storage fee increased under subdivision (e) shall be increased by an additional six mills (\$0.006) for each gallon of petroleum placed in an underground storage tank. The increase provided for in this subdivision shall be effective until January 1, 2014, at which time, the fee shall revert back to the fee pursuant to subdivision (e).

(g) (1) On and after the first day of the first calendar quarter commencing more than 90 days after the effective date of the act adding this paragraph, the storage fee increased under subdivision (e) shall be increased by an additional six mills (\$0.006) for each gallon

of petroleum placed in an underground storage tank. The increase provided for in this subdivision shall be effective until January 1, 2036, at which time the increase provided for in this section shall not be operative.

(2) Three mills (\$0.003) of the six mills (\$0.006) for each gallon of petroleum placed in an underground storage tank collected pursuant to this subdivision shall be available for expenditure by the board only for purposes provided in subdivision (o) of Section 25299.51.

(3) The board shall annually provide an informational presentation at a board meeting, with the opportunity for public comment, before determining how the funds collected pursuant to this subdivision will be allocated among the purposes provided in subdivision (o) of Section 25299.51.

(h) The fee imposed under this section shall be paid to the California Department of Tax and Fee Administration under Part 26 (commencing with Section 50101) of Division 2 of the Revenue and Taxation Code in the same manner as, and consistent with, the fees imposed under Section 25299.41.

(i) The California Department of Tax and Fee Administration shall amend the regulations adopted under Section 25299.41 to carry out this section.

*(Amended by Stats. 2023, Ch. 561, Sec. 3. (AB 1115) Effective January 1, 2024. Inoperative January 1, 2036, pursuant to Section 25299.81.)*