



# DTN FastRacks® Oil Spill Liability Trust Fund (OSLTF)

Updated January 2021

The combined federal appropriations and COVID-19 relief legislation passed by Congress late on December 21, 2020, included an extension of the federal oil spill tax. Set to expire on December 31, 2020, the tax has been extended through December 31, 2025.

The Federal Oil Spill Liability tax levied on refiners increased from 8 cents per barrel of crude oil to 9 cents per barrel beginning January 1, 2017. The OSLTF expired December 31, 2017, and was then reinstated January 1, 2020. The tax is imposed on crude oil when it is received at a United States refinery. The operator of the refinery is the only party liable for the tax. The increase was mandated by Congress in the Energy Improvement and Extension Act of 2008. The Oil Spill Liability tax was enacted under the Bush Administration in 1991, in response to the Exxon Valdez 1989 oil spill in Alaska.

The "oil spill tax" funds are used to defray costs of oil spills and other petroleum-related environmental clean-ups. This tax is paid by refiners and importers, and can be passed on to the consumers of such products.

Some suppliers are billing the tax as a "separate line item" and not including the fee in their posted price. Other suppliers have chosen to include the fee as part of the posted price.

The line item fee is \$0.00214286 cents for clear gasoline and diesel fuel. The rate will vary slightly for products blended with ethanol and biodiesel, depending on the blending percentage.

DTN is working to provide OSLTF information to our DTN FastRacks customers in an acceptable format. We will offer our price reports in three ways:

1. No modification to the prices at all (reported as suppliers post their price)
2. Prices with OSLTF added to the suppliers that bill as a separate line item (all prices will have OSLTF added)
3. Prices with OSLTF removed from the suppliers that include the fee in their posting (all prices will have OSLTF removed)

We provide a list of how different suppliers reflect the tax. We strive to make this information as accurate as possible, however suppliers reserve the right to change their status at any time.

## Affected products

Clear gasoline and diesel	\$0.00214286 per gallon
10% Ethanol blends	\$0.00192857 per gallon
75% Ethanol blends	\$0.00053571 per gallon
80% Ethanol blends	\$0.00042857 per gallon
85% Ethanol blends	\$0.00032143 per gallon
2% Biodiesel blends	\$0.00210000 per gallon
5% Biodiesel blends	\$0.00203571 per gallon
10% Biodiesel blends	\$0.00192857 per gallon
15% Biodiesel blends	\$0.00182143 per gallon
20% Biodiesel blends	\$0.00171429 per gallon

## Supplier OSLTF status

As of January 1, 2021

The following suppliers include the OSLTF in their posted price	
Buckeye	Murphy Oil
HWRT	Petrocom

## Supplier OSLTF status continued

As of January 1, 2021

The following suppliers bill the OSLTF as a separate line item		
Apex	GROWMARK	Parker Oil
Alon	Gulf Oil	PBF Holding Co LLC
Bayside	Gulf Oil – Great Island Energy	Phillips 66 (PSX)
Benchmark Biodiesel	HTP Energy	Phillips Branded
Big West	HTP Energy Renewable Fuels	Placid
BioUrja Trading	HollyFrontier Companies	POET Ethanol Products
BP Oil	Holtzman Oil	Pro Petroleum
Calumet	Huguenot	Renewable Products Mkt Group
Carson	Hunt Refining	Saratoga
CHS/Cenex	Husky	Shell
Center	Idemitsu Apollo	Sinclair
Chevron/Texaco	Irving Oil	Sound Refining
Chief Ethanol	JD Streett	Sprague
Citgo	Kern Oil & Refining	Sun R&M
Coffeyville Resources	Kinder Morgan Energy	Suncor
Colonial	Kinergy Marketing LLC	Sunoco
CountryMark	Lincoln Energy Solutions	Tauber Oil
Dale Petroleum	Lion	Tesoro
Dansk Investment Group	Lucknow – Highspire Terminals	The Andersons Inc
Delek Refining	Maples Gas	Tri Gas and Oil
DK Trading & Supply	Marathon	United Refining
Enterprise Products Operating	McCall	United Energy Plus Terminals
Ergon	Minnlowa	U.S. Oil
ExxonMobil (XOM)	Motiva	U.S. Oil & Refining
F and F Oil	Musket	Valero
Flint Hills	Mystik	Vitol
Freepoint	New England Petroleum	World Fuel Services
Fuel Marketing	NIC Holding Corp	Wyoming Refining
G4 Energy	NOCO	