



DTN FastRacks® Oil Spill Liability/Superfund

Updated January 2024

Oil Spill Liability (OSLTF)

The OSLTF expired December 31, 2018, and was reinstated as of 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.

The Oil Spill line-item fee is nine cents per barrel (\$0.00214286 cts/gal) for clear gasoline and diesel fuel. The rate will vary slightly for products blended with ethanol and biodiesel depending on the blending percentage.

Most suppliers are billing the OSLTF tax as a "separate line item" and not including the fee in their posted price, while others have chosen to include the fee as part of the posted price.

DTN is working to provide the OSLTF information to our FastRacks® customers in a format that is acceptable to the user. We will offer our price reports in three ways:

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

Superfund

The Hazardous Substance Superfund Financing Tax Rate on Crude Oil and Petroleum Products was reinstated effective January 1, 2023.

It allows the EPA to clean up contaminated sites. It also forces the parties responsible for the contamination to either perform cleanups or reimburse the government for EPA-led cleanup work. When there is no viable responsible party, Superfund gives EPA the funds and authority to clean up contaminated sites.

The 2024 Superfund tax rate is 17 cents per barrel (0.00405cts/gal) on crude oil and petroleum products and will be adjusted yearly for inflation. This is in addition to the current Oil Spill Liability Trust Fund tax (OSLTF).

Most suppliers are billing the Superfund tax as a "separate line item" and do not include the fee in their posted price, while others have chosen to include the fee as part of the posted price.

DTN will not be adjusting for the Superfund tax - prices will be reported as suppliers post them.

Fees per gallon

Product	Oil spill	Superfund
Clear gasoline and diesel	\$0.00214286 per gallon	\$0.00405 per gallon
10% ethanol blends	\$0.00192857 per gallon	\$0.00364 per gallon
15% ethanol blends	\$0.00182143 per gallon	\$0.00344 per gallon
75% ethanol blends	\$0.00053571 per gallon	\$0.00101 per gallon
80% ethanol blends	\$0.00042857 per gallon	\$0.00081 per gallon
85% ethanol blends	\$0.00032143 per gallon	\$0.00061 per gallon
2% biodiesel blends	\$0.00210000 per gallon	\$0.00383 per gallon
5% biodiesel blends	\$0.00203571 per gallon	\$0.00397 per gallon
10% biodiesel blends	\$0.00192857 per gallon	\$0.00364 per gallon
15% biodiesel blends	\$0.00182143 per gallon	\$0.00344 per gallon
20% biodiesel blends	\$0.00171429 per gallon	\$0.00324 per gallon

Supplier OSLTF status

As of January 1, 2024

The following Suppliers are including the OSLTF in their posted price:	
Buckeye	Maples Gas
Petrocom	HWRT

Supplier OSLTF status continued

As of January 1, 2024

The following Suppliers are billing the OSLTF as a separate line item:		
Alon DK	Freepoint	Par Montana Refining
Apex	G4 Energy	Patriot Fuels USA
Bayside	Growmark	PBF Holding Co LLC
Benchmark Biodiesel	Gulf Oil	Phillips 66 (PSX)
Big West	Gulf Oil – Great Island Energy	Phillips Branded
BioUrja Trading	HTP Energy	Placid
BP Oil	Holtzman Oil	POET Ethanol Products
Calumet	Huguenot	Renewable Products Mkt Grp
Carson	Hunt Refining	Shell
CHS/Cenex	Husky	Sinclair
Center	Idemitsu Apollo	Sound Refining
Chevron/Texaco	Irving Oil	Sprague
Citgo	JD Streett	Sun R&M
CVR Supply & Trading	Kern Energy	Suncor
Colonial	Kinder Morgan Energy	Sunoco
CountryMark	Kinergy Marketing LLC	Sunoco Coastal
Dale Petroleum	Lucknow – Highspire Terminals	Tartan Oil
Dansk Investment Group	Marathon	Tauber Oil
Dead River	McCall	The Andersons Inc
DKTS Unbranded	Minnlowa	United Energy Plus Terminals
Delek Marketing & Supply	Motiva	United Refining
Enterprise Products Operating	Murphy	US Energy
Ergon	Musket	US Oil & Refining
ExxonMobil (XOM)	New England Petroleum	Valero
F and F Oil	NIC Holding Corp	Vitol
Flint Hills	NOCO	World Fuel Services
Flyers Energy	Parker Oil	Wyoming Refining