



The Commonwealth of Massachusetts
Department of Revenue
Underground Storage Tank Program



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COMMISSIONER

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ATTENTION

**MASSACHUSETTS DISTRIBUTORS, UNCLASSIFIED IMPORTERS, AND
SPECIAL FUEL SUPPLIERS**

**** NOTICE OF RATE CHANGE ****

The Underground Storage Tank (UST) Delivery Fee is required to be collected on each Delivery Load sold by any licensed Massachusetts Distributor, Unclassified Importer, or Special Fuel Supplier to any customer that does not possess a valid Massachusetts Distributor, Unclassified Importer, or Special Fuel Supplier license. In accordance with regulations adopted by the UST Board pursuant to authority delegated to the UST Board by Massachusetts statute, the current Delivery Fee is \$257.15 per delivery load of 10,000 gallons (i.e., 2.57.15 cents per gallon). See Mass. Gen. Laws, c. 21J, and 503 CMR 4.00.

Pursuant to Mass. Gen. Laws, c. 21J Section 2(A), the Delivery Fee is required to be adjusted at the beginning of each calendar year by the percentage, if any, by which the consumer price index, as defined in section 1 of the Internal Revenue Code (26 U.S.C. sec. 1), for the preceding year exceeds the consumer price index for the calendar year that ends before such preceding year. Accordingly:

Effective January 1, 2018, the UST Delivery Fee will increase from \$257.15 per Delivery Load of 10,000 gallons to \$262.26 per Delivery Load (i.e., 2.6226 cents per gallon)

As a reminder, Delivery Fees must be collected by licensed Massachusetts Distributors, Unclassified Importers, and Special Fuel Suppliers and remitted to the Department of Revenue on or before the last day of the month immediately following the calendar month reporting period. For example, fees collected in January 2018 must be remitted no later than February 28, 2018.

Important Reminder: Effective January 1, 2018, the monthly filing of the UST Delivery Fee must be made electronically through the MassTaxConnect online tax reporting system. A copy of the notice regarding the electronically filing requirements, which was previously sent to you, as well as additional information regarding the UST Delivery Fee, can be found on our website at www.mass.gov/ust or obtained by calling our office at 617-626-2600.