

ROLES AND RESPONSIBILITIES OF THE BOARD OF EQUALIZATION (BOE) FUEL TAXES DIVISION (FTD)

The BOE is jointly responsible for administration of the Underground Storage Tank (UST) Maintenance Fee Law with the State Water Resources Control Board (State Water Board). The BOE is responsible for all activities related to collection activities, such as:

- Feepayer registration
- Fee reporting functions
- Direct feepayer support
- Delinquency enforcement
- Accounts receivable collections
- Cashiering
- Managed audit program
- Compliance verification

BOE electronically transfers incoming UST Fee payments directly to the State Water Board's UST Cleanup Fund. Transfers are made numerous times every month to coincide with "batch" processing of the BOE Cashiers Unit. Because the fee returns for this program are collected quarterly, the UST Cleanup Fund will typically receive a spike in revenue on or about the due date of the return, and then will only see minimal activity until the next quarterly due date approaches.