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Acting Secretary for  
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# State Water Resources Control Board

## Division of Water Quality

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Edmund G. Brown Jr.  
Governor

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### **LG 170-1: COLLECTION OF TANK OWNER BOARD OF EQUALIZATION ACCOUNT NUMBER ON UST OPERATING PERMIT APPLICATIONS**

(Available electronically at [http://www.waterboards.ca.gov/water\\_issues/programs/ust](http://www.waterboards.ca.gov/water_issues/programs/ust))

To: Local Agencies and Interested Parties

This letter directs Certified Unified Program Agencies (CUPAs) and Participating Agencies (PAs) to ensure that every application submitted for a new or renewed petroleum underground storage tank (UST) operating permit includes the tank owner's Board of Equalization (BOE) UST Storage Fee Account Number<sup>1</sup>. The BOE collects a petroleum storage maintenance fee, which finances the UST Cleanup Fund, on a quarterly or annual basis from every petroleum tank owner. The BOE assigns a single identification number to each tank owner, regardless of the number of facilities or tanks owned, to track and collect this fee.

The State Water Resources Control Board (State Water Board) advises that all CUPAs and PAs take the following steps to fulfill their responsibilities regarding collection of the BOE UST Storage Fee Account Numbers:

1. Reject any operating permit application without the BOE UST Storage Fee Account Number. The BOE field is found in Section V (BOE UST Storage Fee Account Number) on the Unified Program Consolidated Form (UPCF) OPERATING PERMIT APPLICATION – FACILITY INFORMATION: UPCF UST-A Rev. (12/2007). Please note that federal and state agencies are deemed to be self-insured, do not qualify for the UST Cleanup Fund, do not pay the petroleum storage fee, and are not issued a BOE UST Storage Fee Account Number. Important Information to provide to tank owners about the BOE UST Storage Fee Account Number can be found in the BOE Newsletter located at <http://www.boe.ca.gov/news/pdf/Dec09ftn.pdf> (see page 4).

<sup>1</sup> The BOE UST Storage Fee Account Number is also commonly referred to as the BOE UST maintenance fee account number, BOE registration number, and the BOE number on the UST operating permit.

2. Revise their Inspection & Enforcement (I & E) plan to make specific reference to the requirement for the tank owner or operator to provide the BOE UST Storage Fee Account Number<sup>2</sup> on the UPCF UST- A, Section V and that progressive enforcement will be taken as necessary to ensure compliance with State law [Health & Safety Code, Div 20, Ch. 6.7, paragraph 25286 (c)(9)] which mandates that UST operating permits shall only be issued or renewed if the BOE UST Storage Fee Account Number is issued.
3. Modify their inspection checklist or other inspection guidance associated with I & E Plan to include the BOE UST Storage Fee Account Number as a required line item/data element, if it not already itemized. The optional UST inspection checklist prepared by the State Water Board (pending LG-159) includes this item.
4. Work together to make sure that these steps are implemented. CUPAs should forward all copies of their revised I & E plan to their PAs to ensure consistent enforcement of this requirement.

If you have questions about the BOE UST Storage Fee Account Number, please contact the BOE's Taxpayer Information Section at (800) 400-7115 (press 1, then 5, then 3, and then 4) [TTY:711] or by mail at: State Board of Equalization, Special Taxes and Fees Division, Registration and Licensing Section, MIC: 88, PO Box 942879, Sacramento, CA 94279-0088. If you have questions about this guidance letter, please contact Terry Snyder at (916) 341-5385 or via email at [tsnyder@waterboards.ca.gov](mailto:tsnyder@waterboards.ca.gov).

Sincerely,



for

Kevin L. Graves, Manager  
Underground Storage Tank Program

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<sup>2</sup> The BOE number always starts with 44 (officially 044 but the 0 is not required) shown on UPCF UST-A as TY (TK) HQ 44- then followed by six data boxes. There are always six numbers following the 44. If there are not six numbers then it is not a BOE number, also there can be no letters in the six numbers. (Lynne Bowling, Compliance Supervisor, Fuels Tax Division, BOE)