



The Commonwealth of Massachusetts
Department of Revenue
Underground Storage Tank Program



MICHAEL J. HEFFERNAN
COMMISSIONER

100 Cambridge Street, 7th Floor - P.O. Box 9563

Boston, MA 02114-9563

(617) 626-2600 Fax: (617) 626-2619

ATTENTION

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

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

The Underground Storage Tank 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 Board pursuant to authority delegated to the Board by Massachusetts statute, the current Delivery Fee is \$255.10 per delivery load of 10,000 gallons (i.e., 2.551 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, 2017, the UST Delivery Fee will increase from \$255.10 per Delivery Load of 10,000 gallons to \$257.15 per Delivery Load (i.e., 2.5715 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.

Additional information and forms used to remit the Delivery Fee can be found on our website at www.mass.gov/ust under "UST Forms" or obtained by calling our office at 617-626-2600.