



Renewable Fuel Facility Operators—Register for an Oil Spill Prevention and Administration Fee Account

If you operate a renewable fuel production facility or a renewable fuel receiving facility (see *Important Terms Defined* below), you must register with us for an oil spill prevention and administration (OSPA) fee account (*Assembly Bill 148* [Stats. 2021, ch. 115]).

Beginning January 1, 2022, you are required to collect the OSPA fee from your customer for every barrel of renewable fuel received at a renewable fuel receiving facility or shipped from a renewable fuel production facility, pay it to us, and file online monthly OSPA fee returns. The online returns and payments are due on the 25th day of the month following the month when you received or shipped the fuel. The return must be filed on our website at www.cdtfa.ca.gov. The payment may also be made on our website.

How to register for an OSPA fee account

- If you do not currently have any accounts, permits, or licenses with us, please [register](#) online at www.cdtfa.ca.gov by selecting the *Login/Register* button. From our Taxpayer Online Services Portal page, under the heading *Registration*, choose [Register a New Business Activity](#). If you sell items or goods in California, choose this option, and then complete the registration process. If you do not need a seller's permit, choose the option for *Operating in California as a: (Marine terminal, Refinery, Renewable fuel receiving facility, Renewable fuel production facility)*, and complete the registration process.
- If you already have other accounts, permits, or licenses with us and need to register for an OSPA fee account, please log in with your username and password. Under the *I Want To* section, choose *Business Activity; More; Register a New Business Activity*, and complete the registration process.

Important terms defined

- A *renewable fuel production facility* is a facility that produces renewable fuel for blending or shipment.
- A *renewable fuel receiving facility* is a facility that is the first point of receipt in California for renewable fuel that originated from outside California, that receives renewable fuel delivered by railroad car, tank truck, pipeline, or vessel. A renewable fuel receiving facility may include, but is not limited to, a refinery, a marine terminal, a railroad tank car to tank truck transfer facility, or other storage and distribution facility.
- *Renewable fuel* means any liquid produced from nonpetroleum renewable resources that is used or useable as a fuel, or such liquid that may be blended with other types of fuels. Renewable fuel includes fuels that may contain up to five percent petroleum products.

For more information

If you have questions regarding the new registration and reporting requirement, please view our *Oil Spill Prevention and Administration Fee and Oil Spill Response Fee Guide* at www.cdtfa.ca.gov/taxes-and-fees/oil-spill-prev-resp-adm-fee.htm.

You may also call our Customer Service Center at 1-800-400-7115 (CRS:711), then select the *Special Taxes and Fees* option. Customer service representatives are available Monday through Friday from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.