



# SPECIAL NOTICE

CALIFORNIA DEPARTMENT  
OF TAX AND FEE  
ADMINISTRATION  
450 N Street  
Sacramento, CA 95814

**GAVIN NEWSOM**  
Governor

**YOLANDA RICHARDSON**  
Secretary  
Government Operations Agency

**NICOLAS MADUROS**  
Director

CDTFA WEBSITE  
[www.cdtfa.ca.gov](http://www.cdtfa.ca.gov)

CUSTOMER SERVICE CENTER  
**1-800-400-7115**  
CRS  
711

## Renewable Fuel Registration and Reporting Requirements for the Oil Spill Prevention and Administration Fee

Beginning January 1, 2022, the oil spill prevention and administration (OSPA) fee will apply to renewable fuel received at marine terminals, refineries, and at two new facility types. The changes discussed in this notice are due to the enactment of [Assembly Bill 148](#) (Stats. 2021, ch. 115).

### New registration requirement

Two new facility types must register with us for the OSPA fee:

- *Renewable fuel production facility* – a facility that produces renewable fuel for blending or shipment.
- *Renewable fuel receiving facility* – a facility that is the first point of receipt in California for renewable fuel that originated from outside California.

### How to register

You may register with us online starting November 1, 2021, by visiting our [website](#) and selecting the [Login/Register](#) button to begin the process.

### Already registered with us for the OSPA fee?

You will be able to add new facility type(s), as defined in Revenue and Taxation Code section [46024](#), to your account when you file your OSPA fee return starting November 2021.

### How does the fee apply to renewable fuel?

Beginning January 1, 2022, the fee will be imposed on owners of renewable fuel when:

- The renewable fuel is received at:
  - A marine terminal or refinery, whether it is from within or outside California.
  - A renewable fuel receiving facility when it is from outside California.
- The renewable fuel is shipped from a renewable fuel production facility within California.

The operator of the marine terminal, refinery, renewable fuel receiving facility, or renewable fuel production facility must collect the fee from the owner, file monthly returns online, and pay the fee to us.

### What is renewable fuel?

Effective July 22, 2021, *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, such as, denatured ethanol.

### Renewable fuel receipts between July 22, 2021, through December 31, 2021

Although the definition of renewable fuel became effective July 22, 2021, renewable fuel received from July 22, 2021, through December 31, 2021, is not subject to the OSPA fee.

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Marine terminal or refinery operators should not charge or collect the OSPA fee on renewable fuels (as defined above) for this period. If you did collect the OSPA fee from your customer on renewable fuels for this period and paid it to us, you may file a claim for refund or amend your OSPA fee return [online](#) after you refund the excess fee back to your customer.

**For more information**

Please view our online [Fee Guide for Oil Spill Response, Prevention, and Administration Fees](#) for more information. If you have any questions, please 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.