

**Revenue Information Bulletin
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Oil Spill Contingency Fee**

Collection of Oil Spill Contingency Fee to Resume July 1, 2010

The Oil Spill Prevention and Response Act, La. R.S. 30:2451 et seq., provides for a per barrel oil spill contingency fee on crude oil at the time that it is transferred to or from a vessel at a marine terminal within the state. Collection of the fee has been suspended since January 1, 2008.

The Department of Revenue received notice from the State Treasurer certifying that conditions exist to resume collection of the fee. Therefore, collection of the oil spill contingency fee will resume July 1, 2010, at the rate of two cents per barrel. Returns must be filed quarterly on or before the last day of the month following the calendar quarter to which the fee applies. The first return, covering the third quarter of 2010, will be due by October 31, 2010.

Marine terminal operators within the state collect the fee from the crude oil owners when the oil is transferred to or from the vessel at the marine terminal. This fee is imposed on foreign and domestic oil transferred in the state, regardless of its origination or destination. The fee is only collected once on the same crude oil. If more than one marine terminal facility handles the same oil, the other marine terminal operators must obtain an affidavit certifying payment of the fee to the Department of Revenue from the marine terminal operator who paid the fee.

For the purposes of the Act, marine terminals are defined as “any terminal facility within the state of Louisiana used for transferring crude oil to or from vessels” and vessels are defined to include “every description of watercraft or other contrivance used or capable of being used as a means of transportation on water, whether self-propelled or otherwise, including barges.”

The [quarterly registration](#) and [return forms](#) for reporting this fee are available on the Department’s website under Severance Tax Forms at www.revenue.louisiana.gov. If you have questions concerning the oil spill contingency fee, please contact the Louisiana Department of Revenue, Special Programs Division at (225) 219-7656, Option 3.

Cynthia Bridges
Secretary