

Oil Spill Tax and Superfund Supplier List

Please note: While we don't adjust for the OSLTF or Superfund, we continually update our supplier list. Please check back for updates.

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Important Update: 2026 Superfund Fees and Supplier Invoicing Practices

Effective January 1, 2026, the Federal Superfund fee is \$0.18 per barrel (\$0.004285 per gallon) and is subject to annual inflation adjustments. Please note that the Oil Spill Liability Trust Fund (OSLTF) fee expires on December 31, 2025.

Suppliers utilize different methods for reflecting these fees on invoices:

- **Separate Line Items:** Clearly identifying the tax as a distinct charge.
- **Inclusive Pricing:** Incorporating the fee directly into the posted product price without a separate

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Please Note: While OPIS does not adjust its price assessments for the OSLTF or Superfund fees, we continually monitor and update our supplier list to reflect their current practices. Refer to the list below for specific details.

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Last updated: January 1, 2026.

Supplier List: Tax Reflected as a Separate Line Item

- | | | | |
|------------------|-------------------------|---------------------|--------------------|
| ➤ American Ref | ➤ Colonial Oil | ➤ MPC-XOM | ➤ Placid |
| ➤ Apex | ➤ CountryMark | ➤ Murphy | ➤ PMR/PMR-XOM |
| ➤ Bayside | ➤ CVR Supply & Trading | ➤ Musket | ➤ PSX |
| ➤ Benchmark | ➤ Dead River | ➤ New England Petro | ➤ PWI-Gulf |
| ➤ Big West | ➤ DKTS/Delek | ➤ Noco | ➤ Sapp Brothers |
| ➤ BP Oil | ➤ Flint Hills Resources | ➤ Northville | ➤ SeaPort Sound |
| ➤ Calumet | ➤ Flyers | ➤ Patriot Fuels | ➤ Shell Oil |
| ➤ Cenex/CHS | ➤ G4 Energy | ➤ PBF Energy | ➤ Shell-Mot/76-Mot |
| ➤ Center | | ➤ Petro Diamond | ➤ Sinclair Oil |
| ➤ Chevron/Texaco | | | |

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➤ Growmark

➤ Gulf Oil

➤ HTP Energy

➤ Huguenot

➤ Husky

➤ Hunt Refining

➤ Inland Fuel
Terminals

➤ Kern Oil

➤ Lucknow

➤ Marathon

➤ McCall

➤ Monroe Energy

➤ Motiva

➤ MPC-ARCO

➤ MPC-Shell

➤ MPC-TSO

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➤ Sprague
Energy

➤ Sunoco/S. R. &
M.

➤ Suncor Energy
USA

➤ Tartan Oil

➤ United Energy
Plus Terminals

➤ United Metro

➤ United Refining

➤ US Energy

➤ U.S. Oil and
Refining

➤ Valero

➤ Vitol

➤ World Fuel

➤ Wyoming
Refining

➤ XOM

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Supplier List: Tax Reflected in Price

- Buckeye
- Hartford
- Irving Oil
- JD Streett
- Maples [MGC]
- Petrocom

Based on observed supplier notifications, this is a sampling of product breakdown with associated fee per gallon:

Product	Superfund Price per Gallon
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➤ Clear Gas and Diesel	➤ \$0.00429 per gallon
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➤ 10% Ethanol Blend	➤ \$0.00286 per gallon
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➤ 15% Ethanol Blends	➤ \$0.00364 per gallon
➤ 75% Ethanol Blends	➤ \$0.00107 per gallon
➤ 80% Ethanol Blends	➤ \$0.00086 per gallon
➤ 85% Ethanol Blends	➤ \$0.00064 per gallon
➤ 2% Biodiesel Blends	➤ \$0.00420 per gallon
➤ 5% Biodiesel Blends	➤ \$0.00407 per gallon
➤ 10% Biodiesel Blends	➤ \$0.00386 per gallon
➤ 15% Biodiesel Blends	➤ \$0.00364 per gallon
➤ 20% Biodiesel Blends	➤ \$0.00343 per gallon

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