



# **FUEL GRADE ETHANOL** and **BIODIESEL BLENDS** are subject to **OIL SPILL RESPONSE, PREVENTION,** and **ADMINISTRATION FEES**

*Both fuel grade ethanol and biodiesel blends (B99.9 and lower) are included in the definition of petroleum products in Revenue and Taxation Code section 46021 and are subject to the Oil Spill Response, Prevention, and Administration Fees.*

Fuel grade ethanol typically contains concentrations of 2 percent (2%) to 5 percent (5%) gasoline or natural gasoline as a denaturant, while most biodiesel entering the marketplace is categorized as B99 or B99.9 blends, having concentration of up to 1 percent (1%) petroleum diesel fuel blended in to meet the requirements for Federal Blender Credit.

Pure biodiesel (B100) is not subject to the Oil Spill Response, Prevention, and Administration Fees.

If you have any questions, please contact our Customer Service Center at 1-800-400-7115 (TTY:711). Customer service representatives are available weekdays from 8:00 a.m. to 5:00 p.m. (Pacific time), except state holidays.

California State  
Board of Equalization

BOE-863-OA REV. 1 (8-14)

[www.boe.ca.gov](http://www.boe.ca.gov)

