

From: [REDACTED]
To: [REDACTED]
Cc: [REDACTED]
Subject: Fuel Oil Superfund Tax & Fed Oil Spill Tax Changes
Date: Friday, January 16, 2026 2:42:42 PM
Importance: High

INTERNAL

Per the below notice from OPIS, effective 1/1/26, the superfund tax on oil should be \$0.004285/gallon while the Federal Oil Spill Tax, which was \$0.00214 expires to \$0.

I will update DEC/DEP & DEF fuel oil contracts; [REDACTED], please update DEI & DEK.

Thanks.

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 line item.

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.

Last updated: January 1, 2026.

Jon Putnam
Manager – Contract Admin & Fuel System Support
[REDACTED]