



TO: Association Executives

FROM: Mark S. Morgan, EMA Regulatory Counsel – markmorgan@verizon.net

RE: 2024 Superfund Tax Rate

Date December 29, 2023

2024 Superfund Tax: The Superfund tax was reinstated beginning 1/01/23 and is adjusted annually for inflation. The inflation adjusted rate for 2024 is \$0.26 cents per barrel of crude beginning 01/01/2024. The tax is paid by refiners and crude oil importers. Refiners and importers pass the tax down as a **cost** folded into the wholesale rack price of petroleum products and **not as a tax**. While some downstream marketers break out the Superfund rate on invoices or contract bids, they are not required to do so. In fact, it is best not to break the per gallon superfund rate out on invoices and contract bids because it creates confusion among downstream tax-exempt parties who believe they are not required to pay it. However, tax exempt parties must pay the superfund rate because it is a **cost not a tax** once product passes the refinery gate. The Superfund rate is not refundable to any party along the petroleum refining and distribution chain.

Product	Superfund Price per Gallon
Clear Gas and Diesel	\$0.00405 per gallon
10% Ethanol Blends	\$0.00364 per gallon
15% Ethanol Blends	\$0.00344 per gallon
75% Ethanol Blends	\$0.00101 per gallon
80% Ethanol Blends	\$0.00081 per gallon
85% Ethanol Blends	\$0.00061 per gallon
2% Biodiesel Blends	\$0.00397 per gallon
5% Biodiesel Blends	\$0.00385 per gallon
10% Biodiesel Blends	\$0.00364 per gallon
15% Biodiesel Blends	\$0.00344 per gallon
20% Biodiesel Blends	\$0.00324 per gallon