

STATE OF NEW JERSEY
DIVISION OF TAXATION

SPILL COMPENSATION AND CONTROL TAX

INSTRUCTIONS TO PUBLIC STORAGE TERMINAL INFORMATIONAL TAX RETURN

GENERAL INFORMATION

- A. PUBLIC STORAGE TERMINAL DEFINED** - A public storage terminal means a public or privately owned major facility which is engaged in the business of providing storage space to the general public and is substantially devoted to the storage of hazardous substances owned by others.
- B. OWNER OF HAZARDOUS SUBSTANCE SUBJECT TO TAX** - When a hazardous substance is transferred to a major facility which qualifies as a public storage terminal on or after January 18, 1979, the owner of the hazardous substance (or his authorized agent) is considered the transferee and taxpayer for the purposes of the Spill Compensation and Control Tax.
- C. OWNER OF HAZARDOUS SUBSTANCE DEFINED** - The owner of a hazardous substance is any person who holds title to such substance upon delivery at the public storage terminal.
- D. PUBLIC STORAGE TERMINAL FILING REQUIREMENTS** - Although the owner or operator of a public storage terminal is not liable for the tax on transfers to such terminal, the owner or operator of a public storage terminal is required to file an informational tax return for each taxable period indicating the number of barrels of hazardous substances transferred to such terminal.
- E. DUE DATE** - This informal return must be filed by the 20th day of the month following the close of the taxable period.
- F. TAXABLE PERIOD DEFINED** - Taxable period means that period commencing with the first day of the calendar month and ending with the last day of said month.
- G. FORM SCC-6** - Owners or operators of public storage terminals filing monthly returns should use Informal Tax Return Form SCC-6 and indicate the appropriate month as the taxable period.
- H. REGISTRATION** - All taxpayers and owners or operators of public storage terminals must file a Registration Application (Form SCC-1) with the New Jersey Division of Taxation.
- I. MAJOR FACILITY DEFINED** - Major facility includes but is not limited to any refinery, storage or transfer terminal, pipeline, deep water port, vessel, drilling platform or any appurtenance related to any of the preceding that is primarily used or intended to be used to refine, produce, store, handle, transfer, process or transport hazardous substances or petroleum products. Facilities with total combined above-ground or buried storage capacity, primarily used or intended to be used, for storage of petroleum or petroleum products of more than 200,000 gallons, or the non-fluid equivalent thereof, are major facilities. Facilities storing non-petroleum hazardous substances are considered to be major facilities if their storage capacity is over 20,000 gallons, or the non-fluid equivalent thereof. When a facility meeting such standards is located within the confines of a larger premises, the terms "use" and "intended use" refer to the facility itself and not the character of the entire complex.
- J. HAZARDOUS SUBSTANCES** - "Hazardous Substances" means such elements and compounds, including petroleum products, which are defined as such in subsection k of N.J.S.A. 58:10-23.11b. The list of hazardous substances may be obtained by writing to:
State of New Jersey, Division of Taxation, Excise Tax Branch, 50 Barrack Street, PO Box 189, Trenton, NJ 08695-0189.
- K. PETROLEUM AND PETROLEUM PRODUCTS DEFINED** - Petroleum and petroleum products include, but are not limited to oil, petroleum, gasoline, kerosene, fuel oil, oil sludge, oil refuse, oil mixed with other wastes and crude oil. However, any compound designated by specific chemical name to the list of hazardous substances adopted by the New Jersey Department of Environmental Protection is not considered petroleum or a petroleum product for purposes of the Spill Compensation and Control Tax.
- L. TRANSFER DEFINED** - Transfer means onloading or offloading between major facilities and vessels or vessels and major facilities, and from vessel to vessel or major facility to major facility, but not including fueling or refueling operations. In the case of non-petroleum hazardous substances, transfer also includes any onloading or offloading from a major facility.
- M. VESSEL DEFINED** - Any type of watercraft or other contrivance that is practically capable of being used as a means of commercial transportation of petroleum or other hazardous substances on any body of water whether or not self-propelled.

GENERAL INFORMATION

DATE OF TRANSFER:

Enter the date for each transfer of a hazardous substance to your terminal during the taxable period.

NAMES AND ADDRESSES:

Enter the name, address and Federal ID # of the owner of the hazardous substance transferred to your terminal for each transfer.

(A) Petroleum and Petroleum Products:

For each transfer enter the number of barrels of gasoline, #2 fuel oil, and other liquid and non-liquid petroleum and petroleum products transferred to your terminal.

Conversion:

All transfers are to be measured in barrels at 60 degrees Fahrenheit. If other measurements are used, the following conversion figures are applicable: One barrel of fluid is 42 United States gallons or 159.09 liters. The solid equivalent of one barrel of fluid is 159.09 kilograms or 350.79 pounds.

Total of (A):

For each transfer enter the total number of barrels of petroleum and petroleum products by adding all gasoline, #2 fuel oil, and all other liquid and non-liquid barrels.

(B) Other Hazardous Substances:

For each transfer enter the number of barrels of liquid and non-liquid non-petroleum hazardous substances transferred to your terminal.

Total of (A) and (B):

Add the total of Column (A) to the total of Column (B) and enter the total number of barrels of hazardous substances transferred to your terminal by such owner on such date.

Total Barrels of Hazardous Substances Transferred to Your Terminal:

Enter on the bottom of the form the total number of barrels of hazardous substances transferred to your terminal by all owners of hazardous substances for the taxable period by adding all the barrels in the Total of (A) and (B) Column.

Any inquiries regarding the Spill Compensation and Control Tax may be directed to:

NJ Division of Taxation
Excise Tax Branch
PO Box 189
Trenton, NJ 08695-0189