



Highway Maintenance Manual
Chapter 02 Administration
Section 20 Eligible Costs
Subject 45 Underground Storage Tank

Bureau of Highway Maintenance
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1.0 Policy

The county is responsible for compliance with underground storage tank requirements. Costs necessary to comply with these requirements shall be included in the fuel cost pool. The fuel cost pool recovers the expenses through billings for fuel to users, including the equipment operation.

For purposes of setting fuel rates, the county may elect to amortize the costs of compliance in accordance with the policy issued by the Bureau of State Highway Programs (BHSP), Audit and Contract Administration Section. This amortization method will allow recovery of these costs through fuel handling charges spread over several years (Maximum of up to five years).

A county may use county funds to subsidize the fuel cost pool to cover costs associated with complying with underground storage requirements. The ability to provide such a subsidy was requested in order not to penalize current customers and to allow fuel rates to be more reflective of current costs.

Beginning in 1998, depreciation for fuel bulk storage tanks will be calculated based on a 15-year useful life.