



The Commonwealth of Massachusetts
Department of Revenue
Rulings and Regulations Bureau

*Underground Storage Tank Petroleum Product
Cleanup Fund Administrative Review Board*

GEOFFREY E. SNYDER
COMMISSIONER

REBECCA H. FORTER
DEPUTY COMMISSIONER

*P.O. Box 9566
Boston, MA 02114-9566*

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

NOTICE OF PUBLIC HEARING

The Department of Revenue ("DOR") is holding this public hearing remotely. Details and instructions for participating and testifying remotely (such as through a phone line or online connection) at the remote public hearing will be published online at <https://www.mass.gov/service-details/public-hearings-dor> and are included in this notice below. If you plan to testify at the remote hearing, DOR strongly encourages you to register in advance; see below for instructions. DOR encourages you to submit written testimony in addition to, or instead of, providing testimony at the hearing; see below for instructions. Additionally, requests for copies of the proposed regulation will not be accepted in person. Details for obtaining copies of the proposed regulation are set forth below.

Join Zoom Meeting

<https://us02web.zoom.us/j/81565494666?pwd=4U3CAtAx4XrPU0abbOAlaedwmc1qrH.1>

Meeting ID: 815 6549 4666

Passcode: 708701

Dial by your location

• +1 309 205 3325 US

Find your local number: <https://us02web.zoom.us/j/kcUsmTeYBA>

Pursuant to the provisions of General Laws Chapter 14, Section 6(1), Chapter 30A, Section 2, and Chapter 62C, Section 3, the Commissioner will hold a public hearing on the following proposed regulation:

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

*Underground Storage Tank Petroleum Product
Cleanup Fund Administrative Review Board*

503 CMR 2.00: Underground Storage Tank Petroleum Product Cleanup Fund
Regulations Implementing M.G.L. c. 21J

Scheduled Hearing Date:

Thursday, December 5, 2024, at 11:00 a.m.

Subject Matter:

503 CMR 2.00 explains the rules related to the Underground Storage Tank Petroleum Product Cleanup Fund for reimbursing underground storage tank owners for costs incurred in cleaning petroleum spills at a petroleum dispensing facility, such as a gas station. The proposed regulation changes to the existing regulation make no substantive changes to the program, but instead requires electronic filing for program eligibility.

Information:

Individuals who notify DOR of their intent to testify at the hearing will be afforded an earlier opportunity to speak. Speakers are strongly encouraged to notify DOR of their intention to testify at the hearing by emailing their full name, mailing address and organization or affiliation, if any to RulesandRegs@dor.state.ma.us by December 4, 2024.

Individuals may also submit written testimony by emailing the Rulings and Regulations Bureau at RulesandRegs@dor.state.ma.us.

Please submit electronic testimony as an attached Word document or as text within the body of the email with the name of the regulation in the subject line. All submissions must include the sender's full name, mailing address, and organization or affiliation, if any. Individuals who are unable to submit testimony by email should mail written testimony to the Rulings and Regulations Bureau, Post Office Box 9566, Boston, Massachusetts 02114-9566. Written testimony must be submitted by 5:00 p.m. on December 5, 2024.

Copies of the proposed regulation will be sent electronically via e-mail to practitioners who are on the Rulings and Regulations Bureau's e-mail list. In addition the proposed regulation is posted on the Department of Revenue's Web site at:

<http://www.mass.gov/dor/businesses/help-and-resources/legal-library/regulations/proposedregulations.html>.

Geoffrey E. Snyder

Geoffrey E. Snyder
Commissioner of Revenue

THE COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF REVENUE

Underground Storage Tank Petroleum Product Cleanup Fund Administrative Review Board

Small Business Impact Statement pursuant to G.L. c. 30A, §§ 2 and 3

503 CMR 2.00: Underground Storage Tank Petroleum Product Cleanup Fund Regulations Implementing M.G.L. c. 21J, 503 CMR 2.00 explains the rules related to the Underground Storage Tank Petroleum Product Cleanup Fund for reimbursing underground storage tank owners for costs incurred in cleaning petroleum spills at a petroleum dispensing facility, such as a gas station. This revision to the existing regulation makes no substantive changes to the program, but instead requires electronic filing for program eligibility. The Department of Revenue ("DOR") estimates that up to 1435 small businesses may be impacted by this proposed regulation. There are no additional reporting, record keeping, or other administrative costs directed at small businesses that are required for compliance with the proposed regulation amendment. Additionally, the proposed regulation amendment does not contain design or performance standards directed at small businesses and does not duplicate or conflict with other regulations of DOR. DOR has not identified any regulations of other agencies that conflict with this proposed regulation. And finally, the proposed regulation is likely to neither deter nor encourage the formation of new businesses, small or otherwise, in the Commonwealth.