



## INDIANA DEPARTMENT OF ENVIRONMENTAL MANAGEMENT

*We Protect Hoosiers and Our Environment.*

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**Michael R. Pence**  
*Governor*

**Thomas W. Easterly**  
*Commissioner*

December 2, 2014

UST Owners and Operators,  
Environmental Consultants and Contractors,  
And Other Interested Parties

To Whom It May Concern:

Re: Underground Storage Tank Fee Billing

As of July 1, 2014, House Bill 1342 has shifted responsibility for collecting taxes on Underground Storage Tanks (UST) from the Department of Revenue (DOR) to the Department of Environmental Management (IDEM).

The DOR collected UST taxes on a State fiscal year of July 1 to June 30. IDEM will collect UST fees on a calendar year of January 1 to December 31. You will receive an invoice around March of 2015 which will be for the last 6 months of 2014 and the calendar year of 2015, for an 18 month billing period.

All future billing periods will be for 12 months and will be based on the January 1<sup>st</sup> to December 31<sup>st</sup> calendar year. If you have questions about UST fees, please contact Nicole Wheeler at [nwheeler@idem.in.gov](mailto:nwheeler@idem.in.gov) or 317/234-0343.

Sincerely,

Roy Harbert, Chief  
Underground Storage Tank Section  
Office of Land Quality  
Indiana Dept of Environmental Management