



SOUTH CAROLINA REVENUE AND FISCAL AFFAIRS OFFICE

STATEMENT OF ESTIMATED FISCAL IMPACT

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This fiscal impact statement is produced in compliance with the South Carolina Code of Laws and House and Senate rules. The focus of the analysis is on governmental expenditure and revenue impacts and may not provide a comprehensive summary of the legislation.

Bill Number:	H. 5172	Introduced on February 11, 2026
Subject:	State Underground Petroleum Environmental Response Bank Act	
Requestor:	House Ways and means	
RFA Analyst(s):	Griffith	
Impact Date:	February 27, 2026	

Fiscal Impact Summary

This bill increases the maximum amount that may be paid from the State Underground Petroleum Environmental Response Bank (Superb) Account from \$1,000,000 to \$2,000,000 per site for the usual, customary, and reasonable costs associated with the rehabilitation of sites contaminated with petroleum or petroleum products released from an underground storage tank (UST). The bill also increases the annual renewal fee for USTs to \$200 beginning in 2029, \$250 beginning in 2034, and \$300 beginning in 2039. Currently, the fee is \$100. Additionally, the bill makes changes to the timing and requirements of transfers between the Superb Account and the Superb Financial Responsibility Fund. Further, the bill adds a member to the Superb Advisory Committee.

The Department of Environmental Services (DES) is responsible for administering the Superb Account and the Superb Financial Responsibility Fund and hosts the Superb Advisory Committee. DES reports that the bill will have no expenditure impact because there are no costs associated with adding one additional Committee member.

DES reports that there are 11,259 USTs registered in the state, as of December 31, 2025. Based on the current number of USTs, DES estimates that the bill will increase Other Funds revenue by approximately \$1,000,000 in FY 2029-30 through FY 2033-34 due to the increase in the annual renewal fee. Other Funds revenue is also estimated to increase by an additional \$500,000 in FY 2034-35 through FY 2038-39 and by an additional \$500,000 beginning in FY 2039-40 due to the additional increases in the annual renewal fee. The revenue from the annual renewal fees will continue to be allocated to the Superb Account and transferred to the Superb Fund pursuant to Section 44-2-40(B).

Additionally, for reference, the Superb Account must be used to pay the usual, customary, and reasonable costs for site rehabilitation. The Superb Financial Responsibility Fund must be used to compensate third parties for actual bodily injury and property damage caused by accidental released from underground storage tanks containing petroleum or petroleum products.

Explanation of Fiscal Impact

Introduced on February 11, 2026

State Expenditure

This bill increases the maximum amount that may be paid per occurrence for the rehabilitation of sites contaminated with petroleum or petroleum products released from an UST and revises the annual renewal fee schedule for USTs. Additionally, the bill adds a member to the Superb Advisory Committee.

DES expects that the additional member of the Committee will not increase expenses. Therefore, the bill will have no expenditure impact on DES.

State Revenue

This bill increases the maximum amount DES may pay from the Superb Account for the reasonable costs associated with the rehabilitation of releases at sites contaminated with petroleum or petroleum products released from an UST from \$1,000,000 per site to \$2,000,000 per site. The bill also lowers the minimum amount for which a monthly transfer from the Superb Account to the Superb Financial Responsibility Fund should occur. Additionally, prior to the end of each calendar year, DES must transfer from the Superb Financial Responsibility Fund to the Superb Account the total amount of funds exceeding \$1,000,000.

Further, the bill increases the annual UST registration renewal fee, which is currently \$100. The fee increases are as follows:

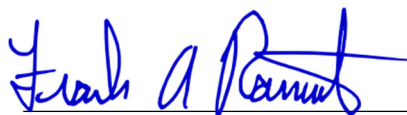
- \$200 beginning August 1, 2029;
- \$250 beginning in 2034; and
- \$300 beginning in 2039.

DES reports that there are 11,259 USTs registered in the state, as of December 31, 2025. Based on the current number of USTs, DES estimates that the bill will increase Other Funds revenue by approximately \$1,000,000 in FY 2029-30 through FY 2033-34 due to the increase in the annual renewal fee. Other Funds revenue is also estimated to increase by an additional \$500,000 in FY 2034-35 through FY 2038-39 and by an additional \$500,000 beginning in FY 2039-40 due to the additional increases in the annual renewal fee. The revenue from the annual renewal fees will continue to be allocated to the Superb Account and transferred to the Superb Fund pursuant to Section 44-2-40(B).

Additionally, for reference, the Superb Account must be used to pay the usual, customary, and reasonable costs for site rehabilitation. The Superb Financial Responsibility Fund must be used to compensate third parties for actual bodily injury and property damage caused by accidental released from underground storage tanks containing petroleum or petroleum products.

Local Expenditure and Local Revenue

N/A



Frank A. Rainwater, Executive Director