

**STATE OF NEW JERSEY  
DEPARTMENT OF COMMUNITY AFFAIRS  
DIVISION OF CODES AND STANDARDS  
OFFICE OF THE DIRECTOR**

**MANUAL ON  
ASSESSMENT PROCEDURES  
2017 EDITION**

**A GUIDE TO REPORTING AND FILING OF ODORIZED LPG FOR THE  
LIQUEFIED PETROLEUM GAS INDUSTRY DOING BUSINESS IN NEW JERSEY**

*(adopted April 6, 2020)*

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## OFFICE OF THE DIRECTOR Manual on Assessment Procedures

### Introduction

This booklet describes the forms that shall be used in the remittance of funds generated through the Liquefied Petroleum Gas Education and Safety program. The responsibilities of different parties involved in this process are also outlined. These responsibilities are in accordance with the State Statutes 21:1B and rules adopted by the Office of the Director (OD).

### Explanation

Under State Statutes title 21:1B, Liquefied Petroleum Gases, legislation was passed by the New Jersey State Legislature. This created the Liquefied Petroleum Gas Education and Safety Board (NJ-LPGESB), which recommends to the Commissioner of Community Affairs programs and projects in some of the following areas.

- Consumer safety awareness and employee safety training
- Development of training and education programs
- Public information and education about safety and other issues associated with the use of LP-Gas
- Amendments to the LP-Gas rules and regulations

The forms included in this booklet are to be used to report assessment payments or odorization activities. It is hoped that this information will answer all the questions about this program, however if any further questions about the assessment process or the NJ-LPGESB is needed, please do not hesitate to call or write the Department of Community Affairs, Office of the Director, P.O. Box 821, Trenton, NJ 08625 - 0821, Telephone No. 609-633-6835 / Fax No. 609-943-5159.

### Basic Requirements

The Liquefied Petroleum Gas law requires that "the owner of liquefied petroleum gas immediately prior to odorization shall be responsible for the payment of the assessment on the volume of liquefied petroleum gas at the time of import or odorization, whichever is earlier". In most cases, this is the producer (gas plant or refinery), who has sold odorized LP-Gas to their customers (a LP-Gas wholesale or retail marketer) and who in turn takes possession of the odorized product and markets it for sale in New Jersey. Additionally, if unodorized LP-Gas is purchased and taken possession for shipment into New Jersey or for storage and later use or resale, the odorizer is responsible for payment of the assessment at the time it is odorized.

The law created a Board consisting of 11 members: three public members, one member representative from the environmental community, one member representative from a consumer group, five members representative of the liquefied petroleum gas industry and one member of a gas public utility. The law sets the original assessment at 1/15 of 1 cent per gallon of LPG. That fee was increased: to 1/6 of 1 cent (1/15 of a cent plus 1/10 of a cent) or \$.00167 per gallon effective July 1, 2006; by 1/10 of 1 cent to 4/15 or \$.00267 per gallon effective July 1, 2007; by 1/10 of 1 cent to 11/30 or \$.00367 per gallon effective July 1, 2008; by 1/10 of 1 cent to 14/30 or \$.00467 per gallon effective July 1, 2009; and by 1/30 of 1 cent to 1/2 of 1 cent or \$.00500, effective October 6, 2014. Assessment payments are payable to Treasurer State of New Jersey, sent to the Office of the Director and are due no later than the **25<sup>th</sup> of the month following the end of the semiannual period (July 25<sup>th</sup> and January 25<sup>th</sup>).**

## Frequently Asked Questions

**Q1. Does a marketer who buys unodorized LP-Gas have to pay when he causes it to be odorized?**

A1. Yes. The law places the obligation for payment of the assessment on the owner of the product at the time it is odorized. Thus, if you now own unodorized LP-Gas, either by yourself or by a storage cavern, terminal operator or loading rack, either for your own use or for resale to another, then you must pay the assessment to the OD.

**Q2. Does storage cavern, terminal, loading rack operator or exchange cabinet seller have to pay?**

A2. Unless a storage cavern, terminal or loading rack operator takes legal title to the product being stored, transported or loaded, he/she has no obligation to collect or pay the assessment. Storage cavern, terminal, loading rack, and exchange cabinet operators are asked by the OD to report the volumes of product which are odorized at their facility in order to assist the Office of the Director in its collection process. (See the Odorization Report, Exhibit 6, included in this Manual)

**Q3. Does a chemical company or other end-user of unodorized LP-Gas have to pay if he sells odorized LP-Gas to someone else?**

A3. Yes. Anyone who owns unodorized LP-Gas and then sells odorized LP-Gas for shipment or resale in New Jersey is responsible for reporting and remitting the assessment on the total volume of NJ shipped LP-Gas at the time it is odorized.

**Q4. What are the obligations of a marketer who never owns odorized LP-Gas?**

A4. If you always purchase odorized LP-Gas from your supplier, regardless of whether that supplier is a producer, broker, wholesaler or another marketer, then you have no obligations under the law.

**Q5. What do I do if I make a mistake and overpay or underpay?**

A5. You should immediately contact the OD staff and report the mistake. If the underpayment was unintentional, you will be asked to correct the report and pay the proper assessment. Underpayments are subject to penalty and interest. If you overpaid, you will be asked for an explanation and an accounting and upon verification of the overpayment, the amount will not be refunded but will be credited against future remittance payments as determined by the OD.

**Q6. What are the penalties for failing to pay the assessment?**

A6. The Commissioner of Community Affairs to complete compliance will levy a penalty through the Office of the Director, under Statute 21:1B-5. A successful action for compliance under the law may also require payment by the defendant of the costs incurred by the Commissioner in bringing action.

**Q7. What are the penalties for late penalty?**

A7. A penalty of 5 percent of the amount due is assessed on all payments received after the due date (due at the end of the semi-annual, and in no case later than the 25<sup>th</sup> of the following month). If payment is not made within 30 days after the due date, interest will accrue at an annual rate of 12 percent (1% per month).

**Q8. What if all my company does is sell exchange cabinets with filled DOT cylinders for shipment into the state for use by resellers?**

A8. If you are a retailer marketer-buying product from a wholesaler/broker and you pick up the product at an out-of-state terminal or another type of location, at the time you cross into New Jersey, you become the title owner and must register and pay the mandatory assessment fee.

## APPENDIX

<u>Exhibit #</u>	<u>FORMS</u>	<u>PAGE #</u>
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## LP-Gas Safety Program Assessment Remittance Report

This information is required for verification of assessments due on sales or import of odorized LP-Gas. Response is required by the rules adopted pursuant to N.J.S.A. 21:1B.

*(All forms may be duplicated as needed for reporting OD assessments. Additional copies of forms are available by calling or writing the Office of the Director at 609-633-6835.)*

<b>Section 1.</b>	
Company Name: _____	
Mailing Address: _____	
City: _____ State _____ Zip Code: _____	
Contact Telephone No.: _____ Fax No.: _____	
<b>Must be completed</b>	<b>For Office of the Director</b>
This report covers the semi-annual period from _____ to _____, 20____.	\$ Amt. Received
	\$ Amt. Enclosed

<b>Section 2.</b>			
Odorization Point (Name, City & State)	Gallons Odorized	Assessment	Amount Due
		x \$.00500*	
		x \$.00500	
		x \$.00500	
		x \$.00500	
		x \$.00500	
		x \$.00500	
<b>Total amount collected on this page:</b>			
<b>Total amount carried forward from - attached pages:</b>			
<b>Adjustments / Penalties / Interest (attach explanation):</b>			
<b>Total amount remitted:</b>			\$

- **Items are due no later than 25 days after the end of the recording period (semiannually).**
  - *A 5 percent penalty will be due on payments received after the due date.*
  - *Interest of 1 percent per month will be assessed on payments overdue by 30 days or more.*

\* New rate of 1/2 of 1 cent, or \$.00500, effective October 6, 2014

- Check here if additional sheets were required to complete your remittance report.
- Check here if this report is also intended to serve as your official Odorization Report.

I, the undersigned, hereby certify that I was the owner of the stated volumes of LP-Gas at the time they were odorized or imported into New Jersey and that the information contained in this report is true and accurate.

\_\_\_\_\_  
 Signature of Corporate Office or Authorized Person      Printed name and title      Date

**Make check payable to: Treasurer State of New Jersey. Mail form(s) and check to: Department of Community Affairs, Office of the Director, P.O. Box 821, Trenton, NJ 08625-0821**





### LP-GAS ODORIZER OR IMPORTER REGISTRATION FORM

Pursuant to N.J.S.A. 21:1B, the below-named odorizer or importer of LP-Gas comes under regulation of this statute, and must register annually with the Department of Community Affairs, Division of Codes and Standards, Office of the Director. (Check one of the following)

- Company is a first time odorizer or importer; or
- Company is requesting subsequent annual registration as an odorizer or importer; previously registered on \_\_\_\_\_.  
(Month/Year)

Odorizer shall complete Section I & II. Importers shall complete Section I only. Both the LP-Gas odorizer and importer shall complete this form within 30 days of a change in any of the information reported on this form.

#### SECTION I (For Odorizers and Importers):

_____			
Name			
_____			
Mailing Address			
_____			
		(    )	-
_____			
City	State	Zip	Telephone Number
_____			
Contact Person	Title	Telephone Number	

#### SECTION II (For Odorizers only):

_____	_____		
Odorization Facility Name	Facility Contact Person		
_____	_____		
Physical Address (No P.O. Boxes)	Mailing Address		
_____	_____		
City	State	Zip	
_____	(    )	_____	
County	Area Code	Telephone Number	
_____			
_____	_____		
Odorization Facility Name	Facility Contact Person		
_____	_____		
Physical Address (No P.O. Boxes)	Mailing Address		
_____	_____		
City	State	Zip	
_____	(    )	_____	
County	Area Code	Telephone Number	

**LP-GAS LOAD EXEMPTION**  
**CERTIFICATE OF LPG DESTINED FOR EXPORT**

Pursuant to N.J.S.A. 21:1B, deliveries of liquefied petroleum gas (LPG) destined for export to destinations outside the State of New Jersey are exempt from the fee on deliveries of odorized LP-Gas.

I hereby certify that this load of LP-Gas introduced into the following means of conveyance is for export and will be in continuous movement to a destination outside the State of New Jersey.

\_\_\_\_\_  
Tank Manufacturer

\_\_\_\_\_  
Tank Serial No.

\_\_\_\_\_  
Water Capacity

**Under penalties prescribed in Section 21:1B-5 of the New Jersey Statutes, I hereby declare that I am authorized to sign this report, and that the information stated herein is true, correct and complete to the best of my knowledge.**

\_\_\_\_\_  
Net Gallons Delivered

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Product Delivered

\_\_\_\_\_  
Name of Company

\_\_\_\_\_  
Delivery Date

\_\_\_\_\_  
Loading Facility Location

\_\_\_\_\_  
Time of Day

\_\_\_\_\_  
Mailing Address of Company

\_\_\_\_\_  
Bill of Lading Number

\_\_\_\_\_  
City

\_\_\_\_\_  
State

\_\_\_\_\_  
Zip

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Title

**RETURN TO:**

State of New Jersey  
Department of Community Affairs  
Division of Codes and Standards  
Office of the Director  
P.O. Box 821  
Trenton, New Jersey 08625-0821



**LP-GAS ASSESSMENT REFUND REQUEST**

NAME OF COMPANY \_\_\_\_\_

MAILING ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

I hereby request a refund in the amount of \$ \_\_\_\_\_ from the Office of the Director. This refund is requested for the following reason(s).

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Supporting export and payment documentation must accompany this request.** Examples of appropriate supporting export documentation include bills of lading, shipping manifests and load tickets. Examples of appropriate supporting payment documentation include invoices, ledgers and journal entries tied to export documents.

Under penalty prescribed in **N.J.S.A. 21:1B-5**, I hereby declare that I am authorized to sign this report and that the information stated herein is true, correct and complete to the best of my knowledge.

**RETURN TO:**  
Department of Community Affairs  
Office of the Director  
P.O. Box 821  
Trenton, New Jersey 08625-0821

\_\_\_\_\_  
Authorized Signature

\_\_\_\_\_  
Printed Name

(      )  
Area Code                      Telephone Number

\_\_\_\_\_  
Date

**LP-GAS ODORIZATION REPORT FOR TERMINAL OPERATORS**

*The LP Gas Act (N.J.S.A. 21:1B) requires the following information be submitted to assist in verifying sales of odorized LPG. This report must be filed with the OD and is due by the 25<sup>th</sup> day of the months of July and January.*

**Section 1.**

Name of Submitter \_\_\_\_\_  
 Mailing Address \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

**Private and Confidential**

Storage cavern, terminal, and loading rack operators shall supply the following information semiannually by the 25<sup>th</sup> of the months of July and January and shall identify the companies for whom they have provided odorizing services and the volumes of product odorized. The submitting operator may computerize this form if it will aid in submission of the information. Continuation pages may be added if more space is needed. All information submitted to the Office of the Director will be kept strictly confidential and will be used only for verification of OD assessments submitted by producers, marketers and others, responsible for payment of the assessments required by the LP-Gas Act.

This report is for the period from \_\_\_\_\_  
 to \_\_\_\_\_ 20 \_\_\_\_.

For OD Use Only	
\$ Amt. Received	Reviewed by

This is page 1 of \_\_\_\_\_ pages.

(Please use continuation pages if more space is required)

**Section 2.**

Odorization Services to:	For OD Use	Place of Odorization	Gallons Odorized

I, the undersigned, hereby certify that the information contained in this Odorization Report is true and accurate.

\_\_\_\_\_  
 Signature of Corporate Office or Authorized Person

\_\_\_\_\_  
 Printed name and title

\_\_\_\_\_  
 Date

**Mail form(s) no later than the 25<sup>th</sup> of month for the reporting period as required to: Department of Community Affairs, Office of the Director, P.O. Box 821, Trenton, NJ 08625-0821**



STATE OF NEW JERSEY  
Department of Community Affairs  
Division of Codes and Standards  
OFFICE OF THE DIRECTOR

PO Box 821  
Trenton, NJ 08625-0821  
Phone: 633-633-6835  
Fax: 609-943-1519

LPG-7

**RE: Compliance to NJ Title 21:1B**

Please supply the Office of the Director with the below requested information. Your cooperation is anticipated and appreciated.

The exact name and street address of your business.

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Telephone Number

Fax Number

( ) -

( ) -

Please Indicate Name and Title of Owner or Authorized Officer:

Print Name

Signature of Authorized Official

Title

Completed this \_\_\_\_\_ day of \_\_\_\_\_ 20\_\_.

Person to contact for follow up information: Name: \_\_\_\_\_

Telephone Number

Fax Number

( ) -

( ) -

Note: Please sign and return the attached appropriate information.

**PLEASE READ CAREFULLY AND RESPOND APPROPRIATELY**

1. **Have you odorized or sold LP-Gas to wholesalers, marketers or retailers in New Jersey since July 1, 2001?**

Yes or  No? (Please check one)

RE: Compliance to NJ Title 21:1B

LPG-7

**2. Does your company manufacture liquefied petroleum gas?**

Yes or  No? (Please check one)

If yes, Indicate LP-Gas Type \_\_\_\_\_

Please Indicate Location of Plant: \_\_\_\_\_

**3. Does your company distribute or sell odorized and non-odorized LP-Gas in New Jersey?**

Yes or  No? (Please check one)

Odorized  Non-odorized  Both

**4. Do you purchase unodorized LP-Gas and odorize it to sell to resellers, marketers or wholesalers in New Jersey?**

Yes or  No? (Please check one)

Odorized  Non-odorized  Both

**5. Have all your assessments since July 1, 2001 been remitted to New Jersey?**

Yes or  No? (Please check one) If No, complete Remittance Report and remit payment.

**6. What methods of transportation do you rely on for receipt of LP-Gas product into your facility?**

Please Circle All That Apply

(a) Common Carrier

(b) Own transport or carrier

(c) Railcar

(d) Both (a) and (b)

(e) Marine delivery

(f) Not Applicable- Manufacturer/Refinery

(g) Other \_\_\_\_\_ (Please Indicate)

**7. Does your company maintain LP-Gas storage outside New Jersey for later distribution by your company or to buyers who ship into New Jersey?**

Yes or  No? (Please check one)

**8. Does your company maintain LP-Gas storage in New Jersey?**

Yes or  No? (Please check one)

**9. Does your company import from outside New Jersey into your facility in New Jersey odorized or non-odorized LP-Gas product for storage and later resale in New Jersey?**

Yes or  No? (Please check one)

Odorized  Non-odorized  Both (Please check one)