ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY

REPORT ON THE UNDERGROUND STORAGE TANK REVOLVING FUND

As required under Arizona Revised Statutes (A.R.S.) § 49-1024(A)

DECEMBER 2026



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FOREWORD



The Arizona Department of Environmental Quality's (ADEQ) work is essential for ensuring healthy air to breathe, safe water to drink, and safe places to live, work, and enjoy for Arizonans and visitors to our incredible state. These efforts make a difference in our communities every day and assure we are working toward a sustainable future.

ADEQ's Underground Storage Tank (UST) Program protects public health and the environment by preventing, detecting, and cleaning up releases of petroleum and other regulated substances from USTs into groundwater, surface water, or soils. The greatest potential threat from UST releases is contamination of groundwater, which is the source of approximately 40% of Arizona's water use, including drinking water.

Currently, there are approximately 2,100 regulated UST facilities throughout Arizona. These facilities include retail gas stations, school bus yards, fleet vehicle fueling facilities, airports, emergency generators supporting hospitals, telecommunication systems, schools, and other vital services. UST facilities are a common part of our lives – as such, they are not often considered a potential threat to the environment; however, many are known to fail and release their contents into the environment. According to the U.S. Environmental Protection Agency's (EPA) semiannual report of UST performance measures for midyear 2026 (October 1, 2025 – March 31, 2026), there are more than 52,000 releases from UST facilities that remain to be cleaned up nationwide.

ADEQ's UST Program conducts inspections and provides operator training to ensure facilities comply with operations standards, and it oversees the cleanup of UST releases. These efforts have led to many accomplishments, including:

- Closing ***97%*** of leaking UST releases throughout the program's history.
- Conducting ***3,673*** total inspections from fiscal year (FY) 2024 through 2026.
- Maintaining a ***97%*** compliance rate for financial responsibility.
- Providing ***$48,627,379*** in total UST funding assistance for noncorrective actions (leak prevention) and corrective actions (cleanup) from FY 2024 through FY 2026.

ADEQ is committed to protecting and enhancing Arizona's unique environment and supporting environmentally responsible economic growth through clear communication and community engagement; improving Arizona's UST infrastructure to allow for use of new fuel blends statewide; focusing on timely cleanup of UST-related contamination; and supporting diverse and potentially underserved communities through vital local redevelopment.

Karen Peters
Director

MISSION AND VISION

TO PROTECT AND ENHANCE PUBLIC HEALTH AND THE ENVIRONMENT IN ARIZONA.

Through consistent, science-based environmental regulation; and clear, equitable engagement and communication;

With integrity, respect, and the highest standards of effectiveness and efficiency;

Because Arizonans treasure the unique environment of our state and its essential role in sustaining well-being and economic vitality, today and for future generations.

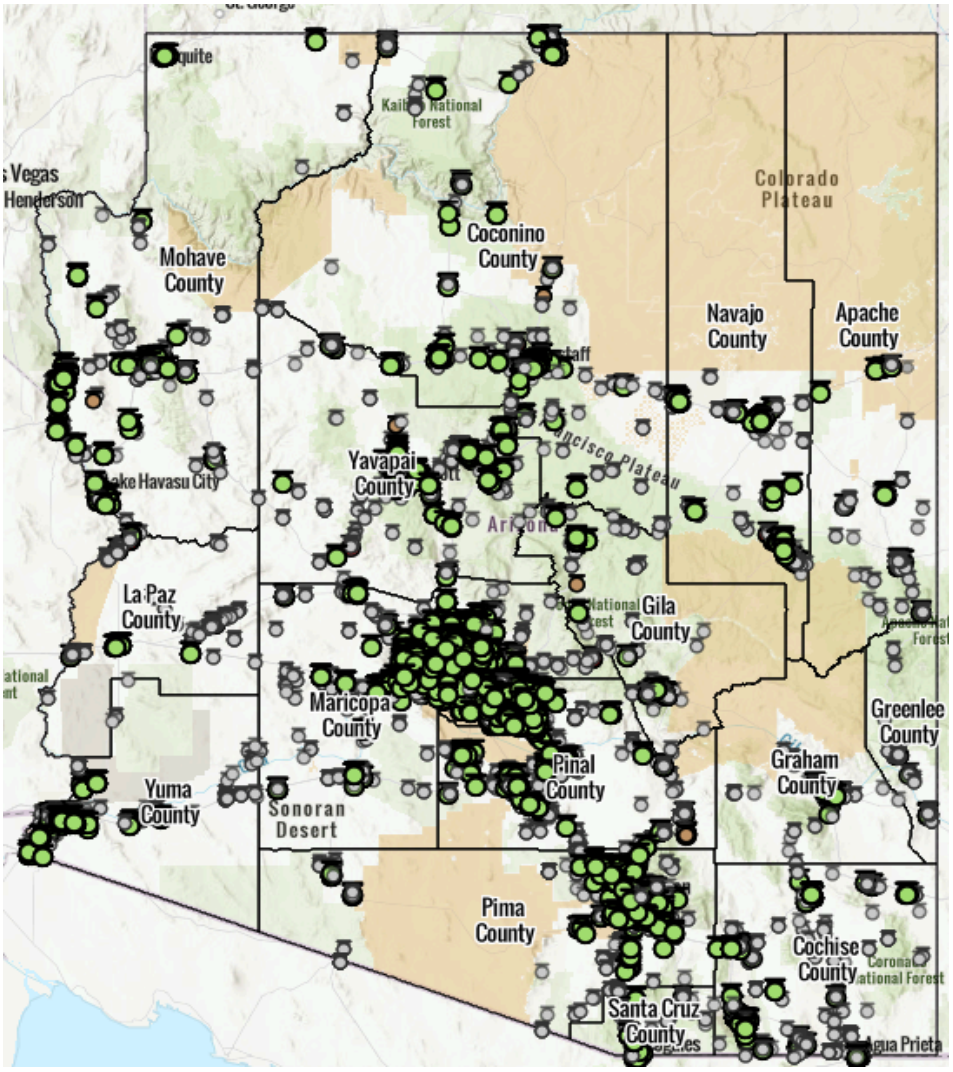
OVERVIEW

ADEQ prepared this report for the UST revolving fund as Arizona Revised Statutes (A.R.S.) § 49-1024(A) directs — see Appendix A for a checklist of requirements and a description of key terms used in this report. This report presents data from state fiscal years 2024, 2025, and 2026 (July 1, 2023 to June 30, 2026), unless otherwise noted.

WHY IS THE UST PROGRAM IMPORTANT?

Approximately 5,800 regulated USTs currently operate at 2,100 facilities in Arizona, mostly at neighborhood gas stations. Because these tanks are located in the heart of our communities, the UST program is critical to protecting public health and the environment. ADEQ's UST program is essential to:

- Safeguard Arizona's Drinking Water: Groundwater supplies roughly 40% of Arizona's total water use. Arizona law designates all underground aquifers as potential sources of drinking water, granting them legal protection under state regulations. Because leaking tanks are a leading cause of groundwater contamination, strict oversight is required to protect this vital resource.
- Prevent Toxic Exposure: Conducting inspections to ensure operational compliance from installation through closure, and ensuring compliance with operator training requirements, helps to prevent stored substances like petroleum which contains known carcinogens (like benzene), from seeping into soil, releasing toxic vapors into nearby buildings, sewers, and utility corridors, and contaminating groundwater and surface water resources.
- Ensure Public Safety: Regulating UST operation limits the potential for fires, explosions, and catastrophic leaks. When leaks or releases do occur, regulating corrective actions assures that the risks from contamination are addressed and that the contamination is cleaned up allowing for the beneficial use of water and soil.



Map of current and historical UST facilities in Arizona

HOW THE UST PROGRAM WORKS

ADEQ ensures compliance with UST regulations, as established by the U.S. EPA and with Arizona-specific program requirements. ADEQ's UST program does this through established processes, including:

- Conducting inspections to ensure facilities are in compliance with operational requirements, system testing, leak detection, and leak prevention measures designed to identify any existing or potential issues and to prevent future releases.
- Providing inspection oversight during UST permanent closures and new system installations.
- Ensuring that adequate financial assurance mechanisms are in place to address releases and third-party claims, and providing assistance to UST owners and operators in their pursuit of coverage.
- Providing required UST operator training to UST owners and operators at no cost.
- Providing regulatory oversight for corrective actions to address leaking UST releases to ensure appropriate cleanup standards are met.
- Providing regulatory compliance assistance and pursuing enforcement as necessary to reach compliance goals.

REINVESTING IN COMMUNITIES AND BUSINESSES FOR THE ENVIRONMENTAL AND ECONOMIC FUTURE OF ARIZONA

ADEQ's UST program provides financial assistance for eligible UST owners and operators, as enabled and established by the legislature. Costs associated with removing old UST systems, replacing them with new systems, and costs for cleaning up contamination that are not covered under financial assurance mechanisms can negatively impact economic viability for small businesses, especially in smaller communities. Contaminated or abandoned UST sites can also stifle redevelopment and economic growth.

UST REVOLVING FUND FINANCIAL INFORMATION

REVENUES, EXPENDITURES, AND CURRENT ACCOUNT BALANCES

The following table shows a summary of cash flows to and from the UST Revolving Fund. State fiscal years begin on July 1 and end on June 30.

UST REVOLVING FUND FINANCIAL SUMMARY AS OF JUNE 30, 2026 (in millions)			
Time Frame	**FY 2024 Actual**	**FY 2025 Actual**	**FY 2026 Actual**
Starting Balance	$28.8	$7.3	$16.0
Revenue	$39.0	$38.4	$41.7
Total Available	$67.7	$45.6	$57.7
Total Appropriated Disbursements	$20.0	$0.0	$2.4
Total Non-Appropriated Disbursements	$40.5	$29.7	$28.1

UST FINANCIAL ASSISTANCE PROGRAM SUMMARY

SINCE PUBLICATION OF DECEMBER 2023 REPORT

UST Funding Assistance Programs	Funding Provided				Total Funding Provided since HB 2636 (2015)
	Prior to FY 2024*	FY 2024	FY 2025	FY 2026	
NONCORRECTIVE ACTION					
Tank Site Improvement Program	$49,591,833	$9,695,368	$5,913,297	$2,577,017	$67,777,515
State Lead Noncorrective Action Program	$16,172,413*	$0	$0	$0	$16,172,413
CORRECTIVE ACTION					
Time-Barred Claims Program	$15,614,974	$0	$0	$0	$15,614,974
Preapproval Program	$36,547,347	$7,639,760	$4,500,152	$3,758,996	$52,446,255
Preapproval Program Funded State Lead Managed	$9,210,279*	$1,625,833	$143,550	$442,957^	$11,422,619^
State Lead Corrective Action Program	$36,658,455*	$5,138,215	$3,132,431	$4,059,803	$48,988,904
Total Amount	**$163,795,301**	**$24,099,176**	**$13,689,429**	**$10,838,773**	**$212,422,680**

Notes:
*The table above includes all program costs. Previous reports only included direct program payment amounts.
^Values have been updated with data that was not available when preparing the *UST Revolving Fund Preapproval Process Annual Report* dated September 1, 2026.

NONCORRECTIVE ACTION FINANCIAL ASSISTANCE PROGRAMS

Work associated with UST system upgrades, or closure and replacement, can be very costly, leaving many small businesses with difficult decisions on whether or not such work can be completed. Many of these businesses also struggle to obtain UST insurance at a reasonable rate due to the age of their systems and unknown site conditions. This potentially impacts their ability to report releases and to conduct environmental clean up.

Quickly identifying, characterizing, and cleaning up releases from USTs is important to prevent contamination from impacting soil and groundwater. Without prompt action, contamination can spread over time and become difficult and costly to clean up. Both the Tank Site Improvement Program and the State Lead Noncorrective Action Program have identified releases that may have otherwise gone undetected.

TANK SITE IMPROVEMENT PROGRAM (TSIP)

ADEQ provides UST owners, operators and property owners the opportunity to qualify for financial assistance through reimbursement for preapproved activities, such as conducting a baseline assessment, conducting environmental sampling to confirm a suspected release, removing aging, uninsurable USTs, and, replacing or modifying UST systems to ensure they meet new tank performance standards. This not only supports the early identification of UST releases, but also promotes critical improvements to Arizona's fuel delivery infrastructure.

Due to a lack of available funding, TSIP began prioritizing applications in fall 2021, holding two prioritization periods per year: one in the fall and one in the spring. To receive consideration for funding approval, applicants had to submit their applications during the prioritization period. In 2025, House Bill 2897 transferred $20 million out of the UST revolving fund, further limiting available funding for financial assistance programs; therefore, in addition to the State Lead Noncorrective Action Program remaining suspended, TSIP suspended accepting new submissions. In February 2026, TSIP began accepting reimbursement requests for non-preapproved suspected release confirmation work. In May 2026, ADEQ announced a new application period and accepted submissions from June 15 through July 31, 2026.

Reimbursement funding for qualifying TSIP applicants provides up to an overall limit of $300,000 per facility and includes the following maximum values per category of work:

- Up to ***$200,000*** per site for UST system replacement or modification.
- Up to ***$40,000*** per event for baseline assessments.
- Up to ***$25,000*** per tank for UST removal and up to ***$15,000*** per site for overexcavation of petroleum contamination, if required.
- Up to ***$20,000*** per event for suspected release confirmation sampling.

To apply for funding under TSIP, the UST owner, UST operator, or property owner submits the TSIP application during the application/prioritization period. ADEQ reviews and prioritizes the applications for funding approval. Those applicants who do not receive funding approval during the prioritization period may apply in a future period.

To receive reimbursement, the applicant must complete the approved work within 545 days of receiving the funding approval letter. After completing the approved work, including any required reporting, the UST owner, UST operator, or property owner has one year to submit a request for reimbursement to ADEQ.

TSIP REIMBURSEMENTS BY CATEGORY OF WORK FOR THIS REPORTING PERIOD (FY 2024 – FY 2026)

Category of Work	Number of Facilities Reimbursed (FY 2024 - FY 2026)	Amount Reimbursed (FY 2024 - FY 2026)	Number of Facilities Reimbursed to Date	Total Amount Reimbursed to Date
Baseline Assessments	1	$25,467	9	$241,879
Suspected Release Confirmation*	81	$1,137,093	129	$1,976,139
UST Removals	68	$4,981,752	249	$17,243,800
UST Replacements or Modifications	62	$12,041,370	270	$48,315,698

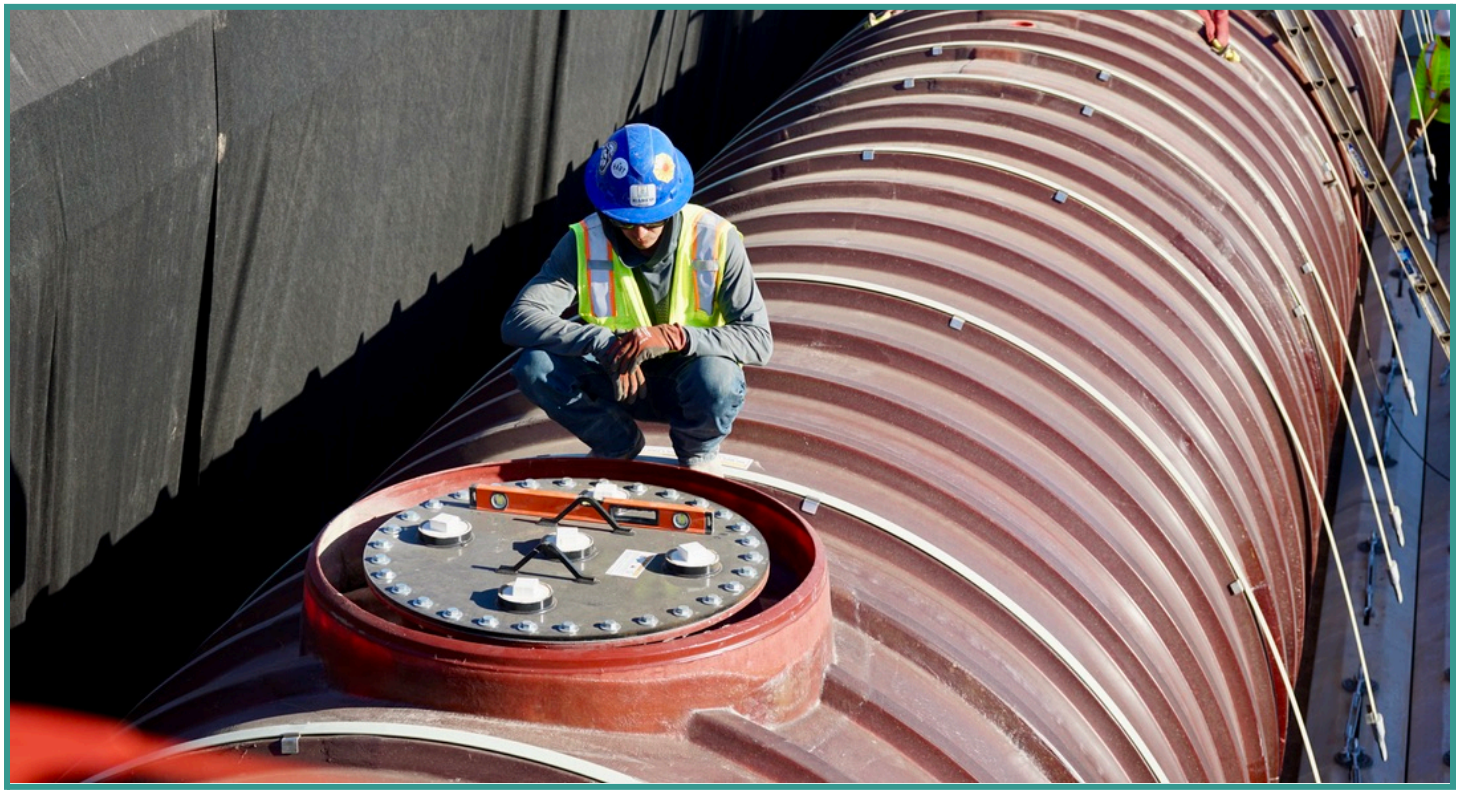
Note: Facilities may be reimbursed for more than one category of work and may be reimbursed for multiple events for the same category of work, such as suspected release confirmation.

*Applicants are not required to go through the application process to get work and funding preapproved for suspected release confirmation, and reimbursements may be submitted after the work is completed.

STATE LEAD NONCORRECTIVE ACTION (NCA) PROGRAM

If funding is available, UST owners, operators, and property owners may request that ADEQ's State Lead program manage their projects for UST permanent closure, suspected release confirmation, and baseline assessments. The state pays the associated costs, and ADEQ prioritizes the applications based on potential environmental risk and the applicants' available financial resources.

Due to limited available funding, ADEQ has suspended the NCA Program since FY 2021.



CORRECTIVE ACTION FINANCIAL ASSISTANCE PROGRAMS

PREAPPROVAL PROGRAM

The UST Preapproval Program provides financial assistance to eligible UST owners and operators for the characterization and cleanup of UST releases where their financial assurance mechanism does not cover the corrective action costs. The Preapproval Program is not a financial assurance mechanism, and owners and operators cannot use it to meet financial responsibility requirements. **Under the current statute, ADEQ may provide up to $1 million per UST facility site in reimbursement for eligible corrective action costs.** Additionally, the commitment to provide approved Preapproval Program funding essentially extends potential financial obligations through 2040. A.R.S. § 49-1055(D) sets the funding deadline, stating: "Any application made or expense incurred after December 31, 2040, is not eligible for reimbursement from the underground storage tank revolving fund and all such claims are extinguished."

ADEQ screens interested UST owners or operators for eligibility before considering them for funding. If eligible, they may submit an application that details the proposed corrective action work and costs. ADEQ must preapprove all corrective action work and costs before work begins. After completing the preapproved work and submitting required documentation of the work, applicants may submit a reimbursement request for ADEQ's review.

In 2025, Senate Bill 1730 established annual reporting requirements for the UST preapproval processing — see *A.R.S.§ 49-1024(B)*. For more information about the Preapproval Program, refer to the *UST Revolving Fund Preapproval Process Annual Report*.

Eligible Preapproval Program sites may qualify for the State Lead Program to manage the work using Preapproval Program funding. The information provided in this section does not include sites where the State Lead Program managed the work.

As of June 30, 2026, ADEQ has 91 facilities active in the Preapproval Program — see Appendix B.

NUMBER OF PREAPPROVAL PROGRAM DENIALS AND APPEALS

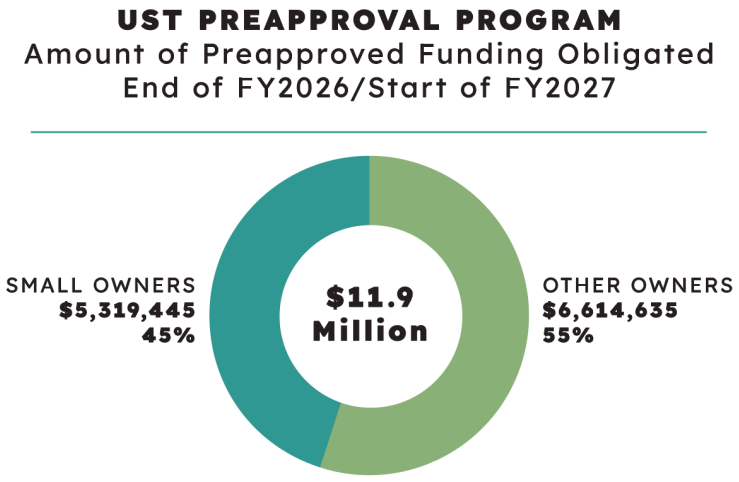
FY 2024 - 2026		
Submission Type	**Number of Denials/Rejections**	**Number of Appeals***
Applications	21	6
Reimbursement Requests	16	19

*Some appeals were associated with partial approvals where the applicant appealed specific denied work and costs.

Note: Seven potential applicants were determined to be ineligible for the program at the screening stage, prior to application submittal.

LISTING OF LIABILITIES OWED TO SMALL OWNERS AND OTHER OWNERS FOR THE CORRECTIVE ACTION PREAPPROVAL PROGRAM

ADEQ estimates the liabilities owed for the Preapproval Program by the amount of funds that it reserves for approved applications but has not yet reimbursed — see Appendix B.



Note: "Small owner" means an owner that owns fewer than 20 UST facilities in Arizona.

PROJECTED LIABILITIES FOR THE FUND THROUGH THE TERMINATION OF THE PROGRAM

In accordance with A.R.S. § 49-1055, eligibility for reimbursement for the Preapproval Program is limited to releases reported before January 1, 2033. Additionally, any reimbursement request must be submitted by December 31, 2040.

From FY 2020 through FY 2026, Preapproval Program expenditures have averaged approximately $7.4 million per year through the application process and $1.6 million per year through State Lead-managed projects using Preapproval Program funding.

From FY 2027 through December 31, 2040, based on current average costs, ADEQ estimates:

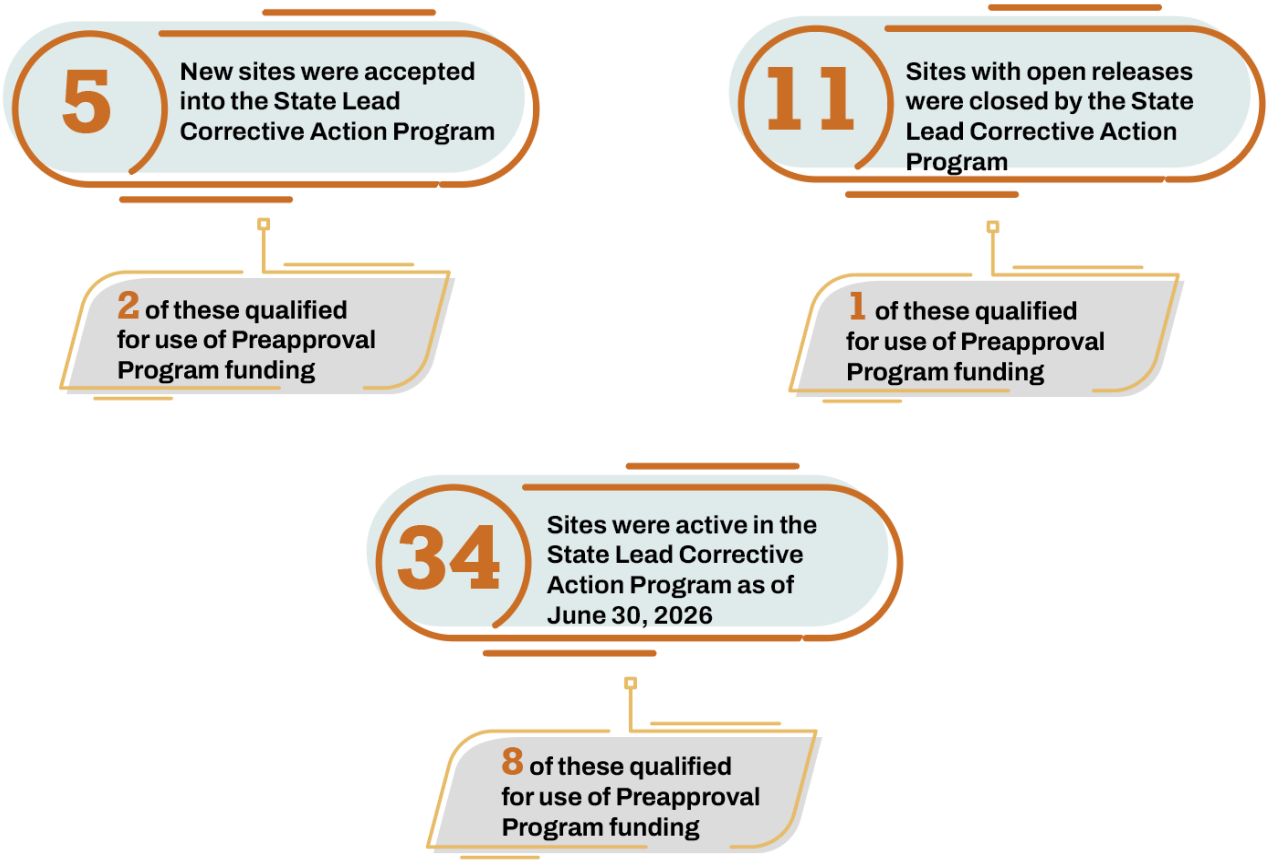
- The total projected liability for the Preapproval Program to be approximately $126 million, which includes:
    - A projected liability of approximately $103 million through the Preapproval Program application process.
    - A projected liability of approximately $23 million through State Lead-managed projects using Preapproval Program funding.

STATE LEAD CORRECTIVE ACTION PROGRAM

The State Lead Corrective Action Program is available to manage characterization and cleanup for eligible UST sites that have contamination due to UST releases. The program addresses sites where the UST owner and operator (responsible party) is unknown or unable to manage the work themselves. This work includes contracting with state-approved UST corrective action contractors.

The State Lead Corrective Action Program also receives funding from federal grants, and financial settlements. A.R.S. § 49-1051(M) establishes eligibility for the use of Preapproval Program funding to qualifying sites the State Lead program manages.

During the reporting period between July 1, 2023, and June 30, 2026:



PROJECTED LIABILITIES FOR THE STATE-LED CORRECTIVE ACTIONS PROGRAM THROUGH THE TERMINATION OF THE PROGRAM

The State Lead Corrective Action Program generally receives applications for USTs with older releases, where contamination remains inadequately addressed, and the current property owner is not the responsible party (UST owner/operator) associated with the release(s). Estimated liabilities in this program accrue as ADEQ accepts applications. Although ADEQ cannot accurately project how many new project sites the program will add, ADEQ anticipates the total number of sites will increase. The average cleanup cost for State Lead Program cases is approximately $150,000.

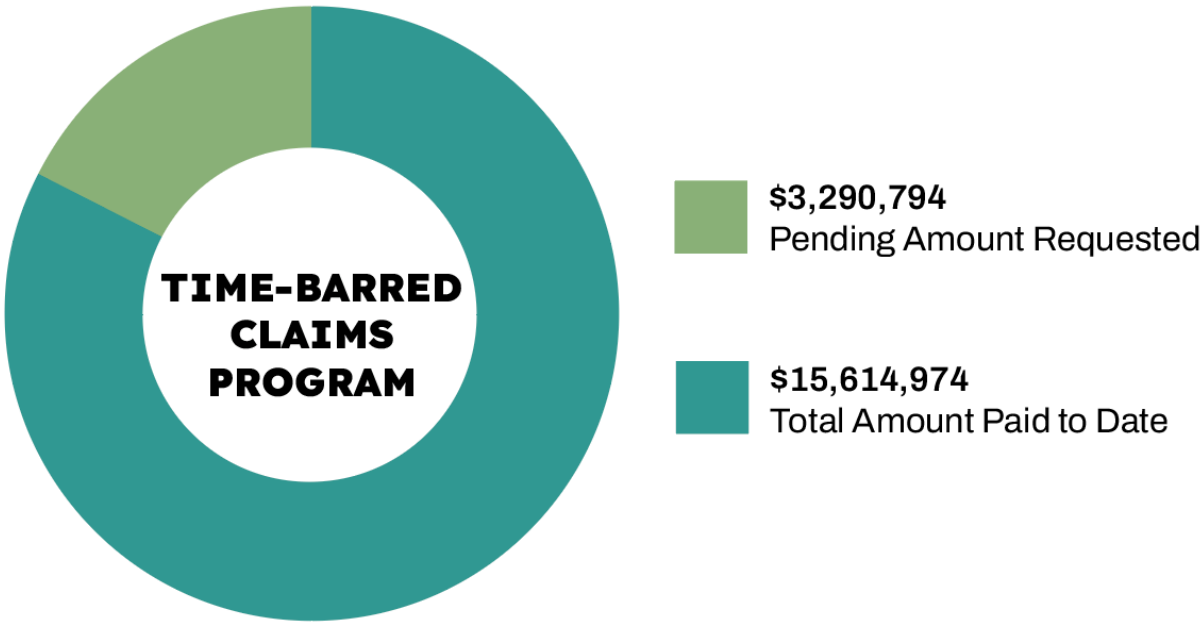
From FY 2020 through FY 2026, State Lead Corrective Action expenditures have averaged approximately $5.3 million per year. The UST statutes do not establish program termination dates for State-Lead corrective actions ADEQ conducts outside of Preapproval Program funding; however, extrapolating an estimate of consistent costs from FY 2027 through December 31, 2040, the program would require approximately $77 million in funding.

TIME-BARRED CLAIMS

House Bill 2636 established this temporary program to provide an opportunity for UST owners and operators, in compliance with financial responsibility requirements, to request reimbursement of eligible corrective action costs incurred after June 30, 2010, on State Assurance Fund-eligible sites. The program limits reimbursement to work their financial assurance mechanism(s) did not cover. Eligibility for UST owners and operators to receive reimbursement under this program has been expanded several times.

REMAINING UNPAID TIME-BARRED CLAIMS

As of June 30, 2026, ADEQ has completed initial reviews for all applications, and 21 remain pending.



RELEASE REPORTING AND CLOSURE

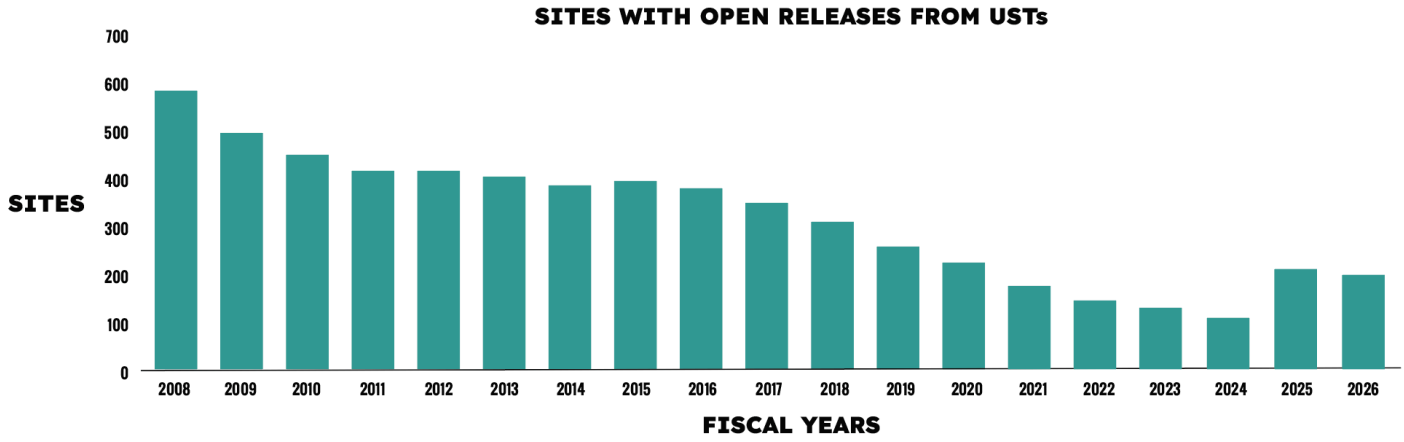
NEW UST RELEASES REPORTED AND CLOSED

The table below summarizes the total number of releases reported and closed during the reporting period. For a list of the releases opened and closed between July 1, 2023, and June 30, 2026, see Appendices C and D.

Releases Reported FY 2024 – FY 2026	Releases Closed FY 2024 – FY 2026	Releases Open on June 30, 2026
128	116	302*

**The number of open leaking UST release sites is 202 (some facilities have more than one open release).*

Over the history of the UST program, 9,605 releases have been reported and 9,302 of these have been closed. **97% of all reported confirmed releases have been closed.**





APPENDICES



APPENDIX A

STATUTORY REQUIREMENTS FOR THE REPORT

A.R.S. § 49-1024. Report; underground storage tank revolving fund program.

The department shall compile a report on the underground storage tank revolving fund program on or before December 31, 2017, and on or before December 31 every three years thereafter. The department shall submit the report to the governor, the president of the senate and the speaker of the house of representatives and provide a copy of each report to the secretary of state. The department shall post each report on an accessible, public web page on the department's website. The report shall contain the department's findings and shall include the following information:

bit.ly/ars_491024

STATUTORY CITATION	STATUTORY REQUIREMENT	WHERE TO FIND THE INFORMATION
ARS § 49-1024(A)(1)	Underground storage tank revolving fund financial information, including revenues, expenditures, and current account balances	Page 5: UST Revolving Fund Financial Information
ARS § 49-1024(A)(2)	The amount of any remaining unpaid time-barred claims	Page 11: Time-Barred Claims
ARS § 49-1024(A)(3)	A description of the work completed for each program grant component	Page 8: TSIP Reimbursements By Category Of Work For This Reporting Period (FY 2024 – FY 2026)
ARS § 49-1024(A)(4)	The amount of reimbursements made annually from the fund	Page 6: UST Financial Assistance Program Summary
ARS § 49-1024(A)(5)	A listing of new releases reported and sites closed	Page 15: Appendices C and D
ARS § 49-1024(A)(5)	A listing of liabilities owed to small owners and other owners and the projected liabilities for the fund through the termination of the program	Page 9: UST Preapproval Program Page 10: Projected Liabilities For The Fund Through The Termination Of The Program
ARS § 49-1024(A)(6)	A description of any state-led corrective actions, including the number of new sites, the number of new releases reported, the number of sites closed, the average cost of corrective action and projected liabilities for state-led corrective actions through the termination of the program	Page 10: State Lead Corrective Action Program Page 11: Projected Liabilities For The State-Led Corrective Actions Program Through The Termination Of The Program
ARS § 49-1024(A)(7)	The total number of open releases that are cleaned to closure and the remaining number of open releases	Page 12: New UST Releases Reported and Closed
ARS § 49-1024(A)(7)	The number of application or reimbursement denials by the department and the number of preapproval appeals	Page 9: Number Of Preapproval Program Denials And Appeals

APPENDIX B

ACTIVE PREAPPROVAL PROGRAM APPLICATION LISTING

For the full list, visit:

PDF Link: ***bit.ly/appendixB_applist_pdf***

Excel Link: ***bit.ly/appendixB_applist***

APPENDIX C

LIST OF RELEASES REPORTED

For the full list, visit:

PDF Link: ***bit.ly/appendixC_rr_pdf***

Excel Link: ***bit.ly/appendixC_rr***

Data presented are based on state Fiscal Years 2024, 2025, and 2026 (July 1, 2023 to June 30, 2026).

APPENDIX D

LIST OF RELEASES CLOSED

For the full list, visit:

PDF Link: ***bit.ly/appendixD_rc_pdf***

Excel Link: ***bit.ly/appendixD_cr***

Data presented are based on state Fiscal Years 2024, 2025, and 2026 (July 1, 2023 to June 30, 2026).

KEY TERMS

Baseline Assessment
Investigation of likely release areas to identify contamination and determine whether the operating UST system may be leaking.

Corrective Actions
Those actions required to investigate, characterize and clean up releases from UST systems. Corrective actions are necessary to assure the protection of public health and welfare and the environment, and to provide for the control, management or cleanup of regulated substances allowing for maximum beneficial use of Arizona's water and soil.

Financial Responsibility
Financial responsibility regulations require UST owners and operators to demonstrate that they have the ability to pay for cleanup of releases from the UST system and to cover any third-party liability. There are several financial assurance mechanisms available to demonstrate compliance with financial responsibility requirements and the one used by most UST owners and operators is UST insurance. UST owners and operators were required to comply with financial responsibility requirements starting in 1989.

Noncorrective Actions
Unlike corrective actions, noncorrective actions are not associated with the investigation, characterization, and cleanup of a release from UST systems. Noncorrective actions include leak prevention activities such as tank removal and replacement, baseline assessment, and sampling to investigate a suspected release.

Release (Confirmed Release/Leaking UST Release)
A spill, leak, emission, discharge, escape, leach, or disposal of regulated petroleum or hazardous substances into groundwater, surface water, or soils. There may be multiple leaking UST releases at a single UST site that occur throughout the operational life of the UST systems.

Release Closure
A determination by the Department that the environmental contamination from a leaking UST release has been remediated to appropriate corrective action standards and no further actions are required.

Site or Facility
A property containing, or that previously contained, one or more USTs.

State Assurance Fund (SAF) Program (1990 – 2010)
Established by the Arizona legislature in 1990 to assist UST owners, operators, and others with costs for corrective action required to address leaking UST release investigations and cleanups, the SAF program operated as a partial financial assurance mechanism from 1992 through June 30, 2010. The SAF program terminated eligibility for releases in 2004 and stopped accepting reimbursement requests in 2010. The SAF application program processed approximately 17,500 submittals and paid out approximately $335,206,500.

Suspected Release
The identification of conditions either environmental or based on the operation of UST equipment, that indicate a leak or release from the UST system may have occurred.

Time-Barred Claims
Temporary program created to reimburse eligible UST owners and operators for corrective action costs incurred during the gap between the sunset of the SAF and the initiation of the HB 2636 programs (July 1, 2010 – December 31, 2016).

Underground Storage Tank (UST)
A tank or any combination of tanks, including any connected piping, that has at least 10 percent of the combined volume underground and stores either petroleum or certain hazardous substances. UST owners and operators include marketers (e.g., gas station owners) and non-marketers (e.g., fleet owners, hospitals with emergency generator tanks, etc.).

UST Closure
When the UST system is either permanently closed through removal, filled with an inert solid material, or a change-in-service to storing a non-regulated substance has been completed.

UST Revolving Fund
In accordance with A.R.S. § 49-1015, the UST Revolving Fund consists of monies appropriated by the legislature, UST tax revenues (excise tax of $0.01/gallon on regulated substances placed in regulated USTs), annual tank fees of $100/tank, and monies reimbursed to the department.

REPORT ON THE

UNDERGROUND STORAGE TANK REVOLVING FUND

DECEMBER 2026

EQR-26-10

ARIZONA DEPARTMENT OF ENVIRONMENTAL QUALITY