

## RULE 301.2

### Annual Operating Permit Emission Fee - Reduced Penalty for Underpayments

For the two reporting periods calendar year 1993 and January 1 through June 30, 1994 respectively, if an emission fee is timely paid, and if within two (2) years after the sixtieth (60<sup>th</sup>) day from the official due date it is later determined to be less than ninety percent (90%) of the full amount that should have been paid, a fifteen percent (15%) penalty shall be added, in lieu of the 50% otherwise required by Rule 301(e)(5)(C). The penalty shall be calculated on the difference between the amount actually paid and the amount that should have been paid, to be referred to as underpayment. If payment was ninety percent (90%) or more of the correct amount due, the difference of underpayment shall be paid with no penalties added. The fee rate to be applied shall be the fee rate in effect for the year in which the emissions actually occurred.

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