

The Uniformer

**MESSAGE FROM THE
FTA MOTOR FUEL TAX
SECTION CHAIR
CHRISTY DIXON**

My year as the National Chair has been a wonderful and rewarding experience. Attending the FTA Executive Board Meeting and all of the FTA Motor Fuel Regional Meetings has been great. As I attended each of the regional meetings, I was overwhelmed by all of the continued efforts that were demonstrated at each meeting concerning uniformity, improving state fuel tax administrations, and minimizing fuel tax evasion.

After attending all of the regional meetings, I now understand why the Motor Fuels Tax Section has been able to accomplish and face their many challenges and tasks. It is certainly because of the commitment and dedication from the governmental agencies and industry.

With such commitment and dedication, I feel that the Motor Fuels Tax Section will continue to grow stronger and more effective in achieving uniformity, improving state fuel tax administration, and minimizing fuel tax evasion.

Again, I would like to take this opportunity to thank each and every one of you in the Motor Fuels Tax Section for all of your hard work, commitment, and dedication to the section.

Thank you again for the privilege, honor, and confidence of serving as your FTA Motor Fuels Tax Section National Chair for 2005. If I can be of any assistance,

please do not hesitate to contact me.

**MESSAGE FROM THE
UNIFORMITY COMMITTEE
INDUSTRY CO-CHAIR
BOB DONNELLAN**

As I come to the end of my first year as the Industry co-chair of uniformity I think it is important to recognize states that want to become uniform. With that said my hat goes off to Connecticut, New Mexico and North Carolina for adopting Uniform forms. Also I have been out to the state I am currently working with the state of Massachusetts and it is there intention to convert to uniform forms in the near future. I have also been in contact with New York State and have been told that they have formed a working group to look into converting to uniform forms. I will continue to make myself available to both Massachusetts and New York for any issues that arise. From an industry perspective it only makes sense that all States use the same forms. I would like to at this time ask all states that do not currently use uniform forms to reconsider using them and if I can be of assistance in helping them convert I am available.

**MESSAGE FROM THE
UNIFORMITY COMMITTEE
STATE CO-CHAIR
PATRICIA PLATT**

I want to thank each of you for allowing me to serve as your State Uniformity Co-Chair for the last 2 years. It has been a wonderful experience working

with each of you. I have learned a lot being involved with the steering committee and assisting the committee members with preparing for the annual meeting, which is not an easy task!

I continue to stress the importance of States, Industry and the IRS working together to combat fuel tax evasion. We have formed a strong alliance and need to continue forward with our uniformity efforts. We have accomplished many goals as a team.

A special thanks to Cindy Anders-Robb for her expertise and assistance, in making the Uniformity meetings the success they have always been.

I would also like to thank the sub-committee chairs and members for their hard work this past year. You made my job easy, and each of you has a special place in my heart. I know my predecessor will do a fine job continuing project tracking and ensuring sub-committee progress.

Thank you.

UNIFORMITY COMMITTEE

The FTA Motor Fuel Tax Section Uniformity Committee met at the Best Western Great Northern Hotel in Helena, Montana on June 11, 2005. Uniformity Chair Patricia Platt (KS) called the meeting to order. Forty-seven (47) were in attendance.

Minutes

The minutes of the January 2005 Uniformity Committee meeting in

Savannah, Georgia were approved as written.

SUBCOMMITTEE REPORTS

Compliance Subcommittee

Bob Bray (Ohio) reported that twenty-two (22) were in attendance. The committee discussed the use of e-mail to disseminate information. The committee discussed the following:

- Dyed Fuel Issues
- Ohio's partnership with the IRS for on-road enforcement of dyed fuel
- Home brewed bio diesel
- Organized crime in the US
- Communication between States
- Best Practices Survey

Electronic Commerce Subcommittee

Doreen Warren (Idaho) reported the two sessions discussed the following:

Technical

(21 in attendance)

- ExSTARS Update
- 4030 version is coming soon
- Two Party Exchange
- North Carolina's EDI Guide was approved
- EDI Implementation Guide Updates
- XML Chapters
- Migration Strategy from 4010 to 4030
- Reviewed Action Items

Not Too Technical

(30 in attendance) (this was combined with Forms Management meeting)

- Diversion Registry

- Uniform Blenders Form
- Product Reclassification
- EC 2004 Survey
- IRS vs FTA Product Codes
- Document on Paper returns translated to EDI
- Using ExSTARS Data
- Multiple Tax Returns (report types)

The full committee approved all the changes to The FTA electronic Combined Reporting Methods Implementation Guide.

Forms Management Subcommittee

Herman Wisneski (State of Minnesota) reported that this committee met with Electronic Commerce. There were thirty (30) in attendance. The subcommittee discussed the following:

- Diversion Registry
- Blenders Report
- Review of State Forms
- Comparison of FTA and IRS product codes
- IRS additional product Codes
- EDI translation to Paper returns
- FTA/Canada Product Code comparison

The full Committee approved Fuel Blender's Report. The reporting of blended products may be achieved in two methods, included on the Distributor's Fuel Tax Report with all other fuel transactions or included on a separate Fuel Blender's Report. Those states that require the reporting of blended products on a separate report should utilize the FTA Distributor's Fuel Tax Report format when developing the Fuel Blender's Report.

The full committee approved the Product code listing, change "dye added" to "dyed".

Communication And Coordination Subcommittee

Kelly Gibson (ExxonMobil) reported that seventeen (17) were in attendance. The subcommittee discussed the following and the June 2005 *Uniformer* was passed out.

- Monitoring the Federal Energy Bill
- FTA/Canadian definition comparison
- Definitions discussed
 - Racing Fuel
 - Carrier
 - Motor Vehicle Fuel
 - Transporter
 - Fuel Transporter
 - Dyed Kerosene
- Update of the two brochures
- Review the Model Legislation section of the Uniformity Booklet
- Add forfeitures of fuel to the Model Legislation Section
- Add two-party exchanges to the Model Legislation Section
- Updating the Native American Survey
- Bio Diesel White Paper

The full committee approved the following brochures:

Motor Fuel Tax Section
Uniformity Report – Benefits of Motor Fuel Tax Uniformity

Motor Fuel Tax Section
Uniformity – Advisory Group
Point 10 of the 11-point plan

The full committee approved the following definitions:

Carrier – any person who transport accountable product.

Dyed Kerosene – Kerosene that has been colored or marked with the appropriate dyed or marker to the concentration specified by the jurisdiction for tax purposes.

The full committee approved to delete the following definition:

Motor Vehicle Fuel Transporter
(In Uniformity Booklet)

The full committee approved to delete and replace the following definition:

Remove Motor Vehicle Fuel Transporter in Model Legislation Section and replace with Carrier.

FHWA Update No report was given.

**CANADIAN FUEL TAX
COUNCIL (FTC) UPDATE
CHARLES GREENOUGH**

Charles Greenough reported on the Canadian Fuel Tax Project. The Steering Committee is currently working on the following:

- Railroads
- Returns Training program
- Comprehensive Fuel Reporting

IRS Update

This report was given Friday in the Electronic Commerce Subcommittee. Rich Little (IRS) gave a reported that a decision concerning the need for two product codes (AGB-100 and Non-Agb-100) had not been

made at this point. He also discussed the product code 092 Undefined Products appeared to be used by some companies as a “catch-all” and the IRS was looking at breaking down this code to be more precise. He was instructed that if they needed new codes for products (asphalts, crude oil etc) he should file the proper request and codes would be found or approved.

Old/New Business

Marsha Lechner invited everyone to attend the annual meeting in Omaha, Nebraska, September 25-28, 2005. Cindy mentioned that all information and minutes would be posted on FTA’s Web site.

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

September 23-24, 2005 in Omaha, NE

The meeting was adjourned.

UPCOMING MEETINGS 2005

Advanced Training
October 16-20, 2005
Portsmouth, Virginia

UPCOMING MEETINGS 2006

Uniformity
January 20-21, 2006
Laguna Cliffs Marriott
Dana Point, CA

Pacific Region
April 30 – May 2, 2006
Snow King Resort

Jackson, Wyoming

Northeastern Region

May 7-9, 2006
Hilton Wilmington/Christiana
Wilmington, Delaware

Uniformity

June 2-3, 2006
Marriott Waterford
Oklahoma City, OK

Southern Region

June 11-13, 2006
Mobile Riverview Plaza Hotel
Mobile, Alabama

Midwestern Region

Not determined yet

Uniformity

October 6-7, 2006
Hyatt Regency Albuquerque
Albuquerque, NM

Annual Meeting

October 8-11, 2006
Hilton Hotel
Albuquerque, New Mexico

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