

# The Uniformer

## **Message From The FTA Motor Fuel Tax Section Chair Robynn Wilson**

During the last year as National Chair, I have gained a new appreciation of the work that goes on in the Uniformity Committee.

When I was a little girl, I listened to my grandmother list some of the things that had been invented during her lifetime: the radio, the television, and the refrigerator. Things that I had taken for granted. I was sure that nothing could be invented in my lifetime; everything important had already been invented. So it is with Uniformity Committee work. When I came into the motor fuel tax area nine years ago, it seemed clear to me that the work had already been done. Uniform forms had already been developed. The important product codes had been listed and defined.

Just as I was wrong about the inventions, I was wrong about the work of the Uniformity Committee. With fresh eyes, I look at the "Goals" of the Uniformity Committee and see Goal 8:

Prepare for change by staying informed on emerging topics and trends, by assuring personnel are fully informed to allow for ease of transition, and by being open to new ideas and methods for revenue reporting and remittance.

Some time after I began coming to Uniformity Meetings, the Electronic Commerce Sub-

committee was started because we observed that Electronic Commerce was the wave of the future. Seems patently obvious now, but at the time, someone was paying attention and started the ball rolling. The sub-committee developed electronic filing standards, which were put in the back of the Uniformity Project book. As time went on, the sub-committee produced an entire separate book, "Electronic Combined Reporting Methods Implementation Guide."

Other sub-committees have worked equally hard in implementing the 11 Point Plan. New product codes have been considered and approved. That sub-committee is currently considering bio-diesel, a product that has recently become important nationally. The Forms sub-committee has stayed vigilant over uniform forms. That sub-committee recently completed the large job of re-evaluating all of the sub-schedules. Over a couple of years, they surveyed the states to find out which states were using which sub-schedules. This resulted in unnecessary sub-schedules being deleted, and a general consolidation of the sub-schedules. The sub-committee recognized that it was important to have useful sub-schedules, and that we should not simply pile more on.

I cannot close without a big Thank You to Bill Gray, who will be stepping down as the Industry Co-Chair of the Uniformity Committee. He has been a consistent participant in Uniformity for the last 12 years,

providing an important industry voice. He served three years as the forms co-chair and three years as the industry Co-Chair of the Electronic Commerce Sub-Committee. For the last two years, he has served as the Uniformity Committee Industry Co-Chair.

Bill has been a consistent champion of uniformity. This summer, I received a copy of an e-mail from Bill that listed 14 ideas that had been brought to the table at the June Uniformity Meeting. Other people might have let some of those ideas rest, but Bill wanted to keep the ball rolling. To get us thinking, he wrote, "Has the Uniformity Committee really done its work? What is our real and compelling purpose for existence?"

As Bill passes the Industry Co-chair torch, it is just one more indicator that the Uniformity Committee is a dynamic committee, preparing for change.

## **Message From The Uniformity Committee Industry Co-Chair Bill Gray**

October will be my last meeting as the Uniformity Committee Industry Co-Chair. Other pressing demands of my employment make it necessary to scale back my involvement for a while.

I have been active in the Uniformity Committee since it was reestablished about twelve years ago. I believe this partnership of government and industry is unique. I hope that industry and government will

continue to enjoy the good relationship we've had through the FTA Motor Fuel Tax Section and specifically through Uniformity Committee participation. Such cooperation and understanding is beneficial to all of us. Thank you to everyone that spends so many hours in contributing to this effort. While it is a tremendous commitment and investment by our states and our companies I feel that it is an investment that yields great dividends.

Gordon B. Hinckley said, "The building of public sentiment begins with a few earnest voices." I believe that we should earnestly, sincerely, and positively express our views and our positions to those given the heavy responsibility of making and enforcing our laws. I very much appreciate it when a state tax administrator will objectively consider industry's position and problems and strive to work an acceptable solution or compromise. I have seen much good come from our work on the Uniformity Committee. We have all come to understand the industry better, to understand the needs of government and of industry and we've worked out solutions and standards in many difficult areas.

With so much good and important work under our belt, it would be easy to fall into a maintenance mode. With many of us having many, many years of experience in this area, we could also fall prey to thinking there are no new ideas of value or that someone's questions or ideas are undeserving of careful

consideration. Any person or organization that is in a maintenance mode will eventually lose creativity or may tend focus on that which is unimportant. Perhaps the motor fuel section, including the Uniformity Committee, could benefit from some fresh faces, new ideas, and a careful review of agendas and procedures, which will perhaps foster further progress on issues of importance.

I have found the networking and relationships garnered through *active* participation in the Uniformity Committee to be extremely beneficial. I consider so many of you to be my friend, yet we are also able to work together in a professional relationship as well. "Without friends the world is but a wilderness." Francis Bacon.

Best wishes to all of you.

**Note From The Uniformity  
Committee State Co-Chair  
Patricia Platt**

I would like to start out by saying thank you to all of the Subcommittee Co-Chairs Carol Player, Sharon Templin, Bob Crawford, Jan Zahn, Doreen Warren, Kathy McKee, Herman Wisneski, and Bob Donnellan. Each of you have done so much this last year and made my job a lot easier, so thank you and I hope that we will continue to work together for the coming year to accomplish all the goals and tasks that are given to us.

I have another very special thank you to send out and that is to my Industry Uniformity Co-Chair Bill

Gray. It has been wonderful to work with such a great Co-Chair, you always keep me on track with meetings and bring up important issues that are at hand. You made my 1<sup>st</sup> year of being the State Uniformity Co-Chair easy so thank you. I am sad to report that you are no longer going to be our Industry Uniformity Co-Chair, and even as you leave this position, I want you to know that you will always be a valued part of the Uniformity Committee.

This year we have completed many projects and task at hand but it always seems for as many projects we complete we receive that many more that need to be completed. If I have learned one thing, uniformity is something that continues to grow and change and just in this one year, I have seen states that were not using uniform forms for reporting, start using them and they found it much easier to convert to electronic filing. Uniform Forms and Electronic Commerce Committees have started working more closely together to see that we do what is best for both the paper and electronic filers and it is working well. Thank you everyone for all your hard work and dedication you have put into the committees to get our projects done. I would also again like to stress the importance of having industry and states being a part of the uniformity committee. If you know of anyone that works with Motor Fuel please make him or her aware of our committee and try to get them involved.

As we move forward lets keep uniformity always at the forefront

of what changes we make, in our states or industry processes and continue to help each other stop fuel tax evasion.

### **Uniformity Committee**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Marriott Kingsgate Conference Center, in Cincinnati, Ohio on June 26, 2004. Uniformity Chair Patricia Platt (KS) called the meeting to order. Forty-nine were in attendance.

### **Minutes**

The minutes from the January 2004 Uniformity Committee meeting in Nashville, Tennessee were approved as written.

### **Subcommittee Reports**

#### **Compliance Subcommittee**

Carol Player (South Carolina) reported twenty-eight (28) attended the meeting. The committee had a presentation on the Joint Terrorism Task Force (JTTF) along with a presentation on the operation of a barge terminal. The Compliance Subcommittee also arranged for a visit to a Barge Terminal tour on Saturday.

#### **Electronic Commerce Subcommittee**

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

#### **Technical**

- ◆ ExSTARS EDI Guide
- Trading Partner Testing
- Web Access menu
- change State update and demo
- New file name formats

- ◆ Changes to the EDI Implementation Guide were discussed
- ◆ Review States EDI guide  
Mississippi, California  
Montana, North Dakota  
Minnesota

- ◆ Transmitting different file types

- ◆ Reviewed Goals

#### **Not Too Technical**

(this was combined with Forms Management meeting)

- ◆ Reviewed the blenders report
- ◆ Translate a paper from into the EDI format
- ◆ Bio Diesel product codes
- ◆ Product Codes
- ◆ Reviewed NC forms for uniform compliant

The full Committee approved the Summary Codes.

EDI Guide for 2004 was approved with the changes

#### **Forms Management Subcommittee**

Bob Donnellan (Global Companies) reported that 34 attended the meeting, which consisted of 22 State representatives, 6 Industry representatives and 6 others. The subcommittee discussed the following:

- ◆ Uniform Blenders Report
- ◆ Request for subschedules  
Nebraska request for one subschedule

Florida request for two subschedules

- ◆ Discuss Product Codes for Bio-Diesel and Natural Gasoline
- ◆ Comparison of the PIDX product codes to FTA product code list

#### **The full Committee approved the subschedules.**

- ◆ 13J Tax Paid Fuel sold tax-free for temperature control units (reefer) and PTO or with exemption certificates
- ◆ 5HW Aviation fuel converted to Highway USE
- ◆ 5LO Fuel distributor subject to Local Option Taxes

#### **Communication and Coordination Subcommittee**

Bob Crawford (Maryland) reported that seventeen (17) attended the meeting. The subcommittee discussed the following and the June 2004 Uniformer was passed out. The deadline to submit articles for the next Uniformer is September 13, 2004.

- ◆ Monitoring the Federal Energy Bill
- ◆ Bio Diesel White Paper and Model Legislation
- ◆ Comparison of the FTA to the Canadian Definitions
- ◆ Definitions for the following:  
Dyed Kerosene  
Racing Fuel  
Carrier  
Fuel Transporter
- ◆ Analysis of revenue derived from various taxation methods and compliance tools

**FHWA Update** No report was given.

### **Canadian Fuel Tax (CFT) Update**

**Charles Greenough**

Canadian Update Christy Dixon reported on behalf of Charles Greenough. The Western Pilot was completed in March with valuable feedback showing that the Comprehensive Fuel Reporting supports total fuel accountability. The pilot also presented some opportunity to develop data standards, a process for reporting registration, a process for handling return errors and e-filing standards. The Council continues to work on our US counterpart imports. The Council also continues to develop information-sharing agreements with provinces, states and federal governments. The next Canadian Fuel Tax Council meeting will be in St. John's Newfoundland in October 2004.

**IRS Update** Dave Skinner gave an update for the IRS. The 4030 conversion for ExSTARS is in the final stages of testing. At the end of July, Industry can send information to be tested in this system. The Data Perfection Team reports that the files coming into ExSTARS are cleaner. The majority of the terminals are filing electronic. The matching process between ExSTARS and the 720 reports are really close.

### **Old/New Business**

A request was made that the States look at their website to make sure that it is easy to locate fuel tax information.

Cindy mentioned that all information and minutes would be put out on FTA's website. She also requested that all subcommittees have their minutes from this meeting and agendas for October be submitted to her no later than July 24.

The Uniformity Booklet and EDI Guide have become so large that we will not be printing paper copies this year. The Uniformity Booklet, EDI Guide and the ExSTARS EDI Guide will be burned on CD's to be passed out at the Annual Meeting in Massachusetts.

Everyone was left with the final question from Pat Platt and Bill Gray to think about for next meeting. Where is uniformity going? Are we in maintenance mode? Is this the formal place to talk about problems? They also mentioned that we need more participation from States and Industry. How to we obtain that?

### **Upcoming Meetings**

October 1-2, 2004  
Uniformity Meeting  
Boston (Quincy), Massachusetts

October 3-6, 2004  
Motor Fuel Tax Annual meeting  
Boston (Quincy), Massachusetts

Uniformity Meeting  
January 28-29, 2005  
Savannah, Georgia

Pacific Region  
April 17-19, 2005  
Seattle, Washington

Northeastern Region  
May 15-17, 2005  
Saratoga Springs, NY

Uniformity Meeting  
June 10-11, 2005  
Helena, Montana

Southern Region  
June 19-21, 2005  
Tampa, Florida

Midwestern Region  
July 17-19, 2005  
Topeka, Kansas

Uniformity meeting  
September 23-24, 2005  
Omaha, Nebraska

Annual Meeting  
September 25-28, 2005  
Omaha, Nebraska

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