

**TO:** Uniformity Subcommittee Participants

**FROM:** Cindy Anders-Robb  
Motor Fuel Tax Associate

**SUBJECT:** Uniformity Meetings

**DATE:** November 19, 2007

The **January 2008** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Glendale, Arizona. The Subcommittees will meet all day **January 18, 2008**. The Main Uniformity meeting is schedule for **January 19, 2008**. The meeting will be at the Renaissance Phoenix/Glendale Hotel. The special rate at the Renaissance is \$110.00 single plus 12.7% tax + \$1.00 city surcharge). Make your reservations directly with the hotel by calling **(800) 228-9290 or (623) 937-3700**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. The address of the hotel is 9495 W. Coyotes Boulevard, Glendale, Arizona 85305. Please note that the cut-off date for the hotel reservation is **December 23, 2007**.

The **May 2008** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Jackson Hole, Wyoming. The Subcommittees will meet all day **May 30, 2008**. The Main Uniformity meeting is schedule for **May 31, 2008**. The meeting will be at the Snow King Hotel. The special rate at the Snow King is \$95.00 single/\$104.00 double plus 10% tax. Make your reservations directly with the hotel by calling **(800) 522-5464 or (307) 733-5200**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. Parking is free. The address of the hotel is 400 E Snow King Avenue, Jackson Hole, Wyoming 83001. Please note that the cut-off date for the hotel reservation is **April 28, 2008**.

The **September 2008** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Hartford, Connecticut. The Subcommittees will meet all day **September 19, 2008**. The Main Uniformity meeting is schedule for **September 20, 2008**. The meeting will be at the Hilton Hartford Hotel. The special rate at the Hilton is \$139.00 single plus 12% tax. Make your reservations directly with the hotel by calling **(800) 445-8667 or (860) 728-5151**. Make certain to inform the hotel that you are attending the **Federation of Tax Administrators** meeting to receive the special rate. The address of the hotel is 315 Trumbull Street, Hartford, Connecticut 06103. Please note that the cut-off date for the hotel reservation is **September 18, 2008**.

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Glendale, Arizona**  
**January 18-19, 2008**

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**Friday 8:00am – 5:00pm**  
**January 18, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

8:00am – Noon  
Electronic Commerce  
Forms Management **(Both  
subcommittees are  
meeting together in the  
morning)**

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**January 19, 2008**

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation – FHwA website
4. Subcommittee Reports and Recommendation
  - Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
  - Communication & Coordination
  - Compliance
  - E-Commerce
  - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Jackson Hole, Wyoming**  
**May 30-31, 2008**

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**Friday 8:00am – 5:00pm**  
**May 30, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

8:00am – Noon  
Electronic Commerce  
Forms Management **(Both  
subcommittees are  
meeting together in the  
morning)**

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 8:00 am to noon**  
**May 31, 2008**

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation  
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
  - Communication & Coordination
  - Compliance
  - E-Commerce
  - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

**PRELIMINARY AGENDA**  
**FTA Motor Fuel Tax Uniformity Committee**  
**Hartford, Connecticut**  
**September 19-20, 2008**

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**Friday 8:00am – 5:00pm**  
**September 19, 2008**

**Subcommittee**

**Room One**

8:00am – Noon  
Communication & Coordination

1:00pm – 5:00pm  
Compliance

**Room Two**

8:00am – Noon  
Electronic Commerce  
Forms Management **(Both  
subcommittees are  
meeting together in the  
morning)**

1:00pm – 5:00pm  
Electronic Commerce

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**Saturday 9:00 am to noon**  
**September 20, 2008**

**FTA Full Uniformity Committee**

1. Introduction
2. Approval of minutes
3. Presentation
4. Subcommittee Reports and Recommendation  
Each subcommittee will give a report of the subcommittee and any recommendations for the Full Uniformity Committee to vote on.
  - Communication & Coordination
  - Compliance
  - E-Commerce
  - Forms Management
5. Old Business
6. New Business
7. Next Meeting
8. Adjourn

# FTA UNIFORMITY COMMITTEE

Baton Rouge, LA

29-Sep-07

Present?	Name	State/Company	Phone	Fax	Email Address
	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
<b>XX</b>	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	<a href="mailto:donna.alderman@domc.com">donna.alderman@domc.com</a>
<b>XX</b>	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
<b>XX</b>	Anderson, Greg	ConocoPhillips Inc	918-661-0612	918-661-0612	<a href="mailto:gregory.a.anderson@conocophillips.com">gregory.a.anderson@conocophillips.com</a>
<b>XX</b>	Archer, Jimmy	Texas Comptroller of Public Accounts	512-463-3869	512-936-6242	<a href="mailto:jimmy.archer@cpa.state.tx.us">jimmy.archer@cpa.state.tx.us</a>
	Banta, Brenda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:brenda.banta@ky.gov">brenda.banta@ky.gov</a>
	Barrett, Debbie	Comptroller of Maryland	410-260-6065	410-974-2762	dbarrett@comp.state.md.us
	Baskin, Neil	Interrelated Financial Strategies, LLC	773-631-5320	773-631-5319	<a href="mailto:neil.baskin@infstrat.com">neil.baskin@infstrat.com</a>
	Benton, Linda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	<a href="mailto:linda.benton@ky.gov">linda.benton@ky.gov</a>
	Beard, Jane	Colonial Oil Industries	912-443-6616	912-235-3868	<a href="mailto:jbeard@colonialgroupinc.com">jbeard@colonialgroupinc.com</a>
	Bland, Debbie	DE Dept of Transportation	302-744-2727	302-739-6299	<a href="mailto:debbie.bland@state.de.us">debbie.bland@state.de.us</a>
<b>XX</b>	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	<a href="mailto:shirley.bonaccorso@la.gov">shirley.bonaccorso@la.gov</a>
	Bisges, Theresa	Missouri Department of Revenue	573-751-5581	573-751-6702	theresa_bisges@mail.dor.state.mo.us
	Bray, Bob	Ohio Department of Taxation	614-752-1929	614-752-1929	robert_bray@tax.state.oh.us
	Brisebois, Andre	Province of Quebec	418-652-5306	416-643-5050	andre.brisebois@MRQ.gouv.qc.ca
	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
<b>XX</b>	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	<a href="mailto:bulloct@sctax.org">bulloct@sctax.org</a>
<b>XX</b>	Burdick, Doug	Fuel Quest/ZyTax	850-514-3366	850-514-3366	doug.burdick@Zytax.com
	Callaway, Rick	Alkberta Finance	780-966-5411		<a href="mailto:rick.callaway@gov.ab.ca">rick.callaway@gov.ab.ca</a>
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	<a href="mailto:martin.cano@cpa.state.tx.us">martin.cano@cpa.state.tx.us</a>
	Caradine, Tracey	State of Wisconsin	608-266-8242	608-261-7049	<a href="mailto:tcaradin@dor.state.wi.us">tcaradin@dor.state.wi.us</a>
	Carlisle, Robert	State of Arizona DOT	602-712-8975	602-712-3230	<a href="mailto:rcarlisle@azdot.gov">rcarlisle@azdot.gov</a>
<b>XX</b>	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	<a href="mailto:rosemary.cleary@po.state.ct.us">rosemary.cleary@po.state.ct.us</a>

# FTA UNIFORMITY COMMITTEE

Baton Rouge, LA

29-Sep-07

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	<a href="mailto:ecragoiii@state.pa.us">ecragoiii@state.pa.us</a>
XX	Crowley, Mary	PA Dept of Revenue	717-783-2518	717-787-6261	<a href="mailto:mcrowley@state.pa.us">mcrowley@state.pa.us</a>
	Dailey, Janson	SC Department of Revenue	803-898-5570	803-898-5507	<a href="mailto:daileyj@sctax.org">daileyj@sctax.org</a>
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	<a href="mailto:kirk.davenport@cpa.state.tx.us">kirk.davenport@cpa.state.tx.us</a>
XX	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	<a href="mailto:cdixon@oktax.state.ok.us">cdixon@oktax.state.ok.us</a>
	Dollens, Linda	Indiana Department of Revenue	317-615-2501	317-615-2502	<a href="mailto:ldollens@dor.state.in.us">ldollens@dor.state.in.us</a>
XX	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-4160	<a href="mailto:rdonnellan@globalp.com">rdonnellan@globalp.com</a>
XX	Feletto, Lou	CA Board of Equalization	916-323-9401		<a href="mailto:lou.feletto@boe.ca.gov">lou.feletto@boe.ca.gov</a>
	Ferullo, Alan	MA DOR	617-887-6763	617-887-6859	<a href="mailto:ferullo@state.ma.us">ferullo@state.ma.us</a>
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	<a href="mailto:julian.fitzgerald@dornrc.com">julian.fitzgerald@dornrc.com</a>
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		<a href="mailto:scott.fitzgerald@iowa.gov">scott.fitzgerald@iowa.gov</a>
	Gabriele, Mark	CA Board of Equalization	916-445-2715		<a href="mailto:mgabriel@boe.ca.gov">mgabriel@boe.ca.gov</a>
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	<a href="mailto:keith_gast@mail.dor.state.mo.us">keith_gast@mail.dor.state.mo.us</a>
XX	Gilson, Cheryl	ZyTax	920-617-7626		<a href="mailto:cheryl.gilson@zytax.com">cheryl.gilson@zytax.com</a>
XX	Gonzales, Lee	Florida Department of Revenue	850-488-7268		<a href="mailto:gonzalee@dor.state.fl.us">gonzalee@dor.state.fl.us</a>
XX	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	<a href="mailto:sharon.gostovich@dot.state.wy.us">sharon.gostovich@dot.state.wy.us</a>
	Graves, Marc	Battelle	216-898-6437		<a href="mailto:gravesm@battelle.org">gravesm@battelle.org</a>
XX	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	<a href="mailto:michael.grammer@ky.gov">michael.grammer@ky.gov</a>
	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	<a href="mailto:bgray@sinclairoil.com">bgray@sinclairoil.com</a>
XX	Greenough, Charles	Canadian Fuel Tax Council	905-433-5705	905-436-4507	<a href="mailto:charles.greenough@ontario.ca">charles.greenough@ontario.ca</a>
XX	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	<a href="mailto:ray.grigsby@state.tn.us">ray.grigsby@state.tn.us</a>
XX	Grimm, Ray	ACS Government Solutions	608-837-6386	608-837-6586	<a href="mailto:ray.grimm@acs-inc.com">ray.grimm@acs-inc.com</a>
	Haas, Gil	California Board of Equalization	916-322-9532		<a href="mailto:gilbert.haas@boe.ca.gov">gilbert.haas@boe.ca.gov</a>

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Present?	Name	State/Company	Phone	Fax	Email Address
	Hacke, Herb	Comptroller of Maryland	410-260-7138	410-974-3608	hhacke@comp.state.md.us
	Hales, Frank	Utah State Tax Commission	801-297-4638	801-297-4799	fhales@tax.state.ut.us
	Halubka, Tracy	MT Dept of Transportation	406-444-0806	406-444-6032	<a href="mailto:thalubka@mt.GOV">thalubka@mt.GOV</a>
	Hamilton, Monica	Missouri Department of Revenue	573-751-5584	573-522-1720	<a href="mailto:monica.hamilton@dor.mo.gov">monica.hamilton@dor.mo.gov</a>
<b>XX</b>	Harrell, Michael	DE Dept of Transportation	302-744-2730	302-739-6299	<a href="mailto:michael.harrell@state.de.us">michael.harrell@state.de.us</a>
	Hay, Dina	California Board of Equalization	909-680-6812	909-680-6831	dhay@boe.ca.gov
	Hawkins, Stephen	TX Comptroller of Public Accts	713-426-8240	713-863-9125	<a href="mailto:steve.hawkins@cpa.state.tx.us">steve.hawkins@cpa.state.tx.us</a>
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	<a href="mailto:aherrera@otclega.com">aherrera@otclega.com</a>
<b>XX</b>	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	<a href="mailto:david.hernandez@valero.com">david.hernandez@valero.com</a>
	Hidgon, George	Mississippi Tax Commission	601-923-7151	601-923-7165	ghidgon@mstc.state.ms.us
	Hill, Angie	Michigan Department of Treasury, Motor F Division	517-636-4711	517-636-4593	hilla@michigan.gov
	Hohl, Stan	NECS	812-634-1413	812-482-1598	shohl@necsfueltaxes.com
<b>XX</b>	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	<a href="mailto:gene.p.holland@conocophillips.com">gene.p.holland@conocophillips.com</a>
	Horney, John	Comptroller of Maryland	410-260-7490	410-974-5564	jhorney@comp.state.md.us
	Hotchkiss, Matt	NH Dept of Safety	603-271-1031	603-271-6758	<a href="mailto:hotchkim@saafety.state.nh.us">hotchkim@saafety.state.nh.us</a>
	Howard, Al	Al Howard Consultants	301-774-2560	240-371-0059	alhoward00@aol.com
	Hunter, Samuel Jr.	Virginia Dept of Motor Vehicles	804-367-8877	804-367-0233	dmvseh@dmv.state.va.us
<b>XX</b>	Ice, Wilda	West Virginia Dept of Tax & Revenue	304-558-8533	304-558-8526	wice@tax.state.wv.us
	Idleman, S. Paulette	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:sidleman@tax.state.wv.us">sidleman@tax.state.wv.us</a>
	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	<a href="mailto:bjohnson@tax.state.wv.us">bjohnson@tax.state.wv.us</a>
	Johnson, James	California Board of Equalization	916-445-1859		jjohnson@boe.ca.gov
	Kalupske, Sharon	ZyTax	920-617-7634		<a href="mailto:sharon.kalupske@zytax.com">sharon.kalupske@zytax.com</a>
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	<a href="mailto:jkeel@colonialgroupinc.com">jkeel@colonialgroupinc.com</a>

# FTA UNIFORMITY COMMITTEE

Baton Rouge, LA

29-Sep-07

Present?	Name	State/Company	Phone	Fax	Email Address
<b>XX</b>	King, Ed	California Board of Equalization	916-324-2379	916-324-2554	edward.king@boe.ca.gov
	Knoles, Trent	Illinois Dept of Revenue	217-785-2624	217-785-0692	tknoles@revenue.state.il.us
	Kuhn, Patricia	West Virginia Dept of Tax & Revenue	304-558-8622	304-558-1990	pkuhn@tax.state.wv.us
<b>XX</b>	LaRose, Rick	CT Dept of Revenue	860-541-3216	860-541-7698	<a href="mailto:richard.larose@po.state.ct.us">richard.larose@po.state.ct.us</a>
	Lasecka, Martin	Wisconsin Department of Revenue	608-261-1913	608-261-7049	mlasecki@dor.state.wi.us
	Lawrence, Brad	Ontario Ministry of Finance	905-433-6335	905-436-4507	lawranbr@rev.gov.on.ca
<b>XX</b>	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	<a href="mailto:marcia.leichner@rev.ne.gov">marcia.leichner@rev.ne.gov</a>
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	<a href="mailto:mlevasseur@tax.state.ri.us">mlevasseur@tax.state.ri.us</a>
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	<a href="mailto:dlietz@dmv.state.nv.us">dlietz@dmv.state.nv.us</a>
<b>XX</b>	Little, Reggie	NC Department of Revenue	919-733-8382	919-733-8654	<a href="mailto:reggie.little@dornc.com">reggie.little@dornc.com</a>
<b>XX</b>	Little, Rich	IRS	213-576-3837	213-576-3731	richard.a.little@irs.gov
	Leyrer, Randy	Michigan Dept of Treasury	517-373-4712		leyrerr@michigan.gov
	Love, John	Consultant	202-622-3086	202-622-2011	<a href="mailto:jlove25@att.net">jlove25@att.net</a>
	Machal, Gloria	ConocoPhillips	918-661-1261	918-661-7833	<a href="mailto:gloria.machal@conocophillips.com">gloria.machal@conocophillips.com</a>
<b>XX</b>	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	<a href="mailto:shanda.mcclain@la.gov">shanda.mcclain@la.gov</a>
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	<a href="mailto:bmcinerney@wyaudit.state.wy.us">bmcinerney@wyaudit.state.wy.us</a>
<b>XX</b>	McKee, Kathy	Marathon Petroleum	419-421-3305	419-421-4590	klmckee@mapllc.com
	Marichamy, Isai Arasu	Nevada Dept of Motor Vehicles	775-684-4819	775-684-4935	<a href="mailto:iamarichamy@dmv.state.nv.us">iamarichamy@dmv.state.nv.us</a>
<b>XX</b>	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us
<b>XX</b>	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	roland,marr@illinoisgov
	Miller, Steve	Idaho Tax Commission	208-334-7780	208-334-7650	<a href="mailto:smiller@tax.idaho.gov">smiller@tax.idaho.gov</a>
<b>XX</b>	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	<a href="mailto:cindy_mongold@kdor.state.ks.us">cindy_mongold@kdor.state.ks.us</a>
	Morton, Johnnie	NC Department of Revenue	919-733-8556	919-733-8654	<a href="mailto:john.morton@dornc.com">john.morton@dornc.com</a>



# FTA UNIFORMITY COMMITTEE

Baton Rouge, LA

29-Sep-07

Present?	Name	State/Company	Phone	Fax	Email Address
<b>XX</b>	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	<a href="mailto:stephen.nutter@dmv.virginia.gov">stephen.nutter@dmv.virginia.gov</a>
	O'Gorman, Joe	New Jersey Division of Taxation	609-633-8047	609-984-3479	<a href="mailto:joe.ogorman@treas.state.nj.us">joe.ogorman@treas.state.nj.us</a>
	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	<a href="mailto:john.panza@ncmail.net">john.panza@ncmail.net</a>
<b>XX</b>	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	<a href="mailto:marc.papandrea@po.state.ct.us">marc.papandrea@po.state.ct.us</a>
	Purslow, Jason	CT Dept of Revenue	860-297-5979	860-297-4761	<a href="mailto:jason.purslow@po.state.ct.us">jason.purslow@po.state.ct.us</a>
<b>XX</b>	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	<a href="mailto:playerc@sctax.org">playerc@sctax.org</a>
	Poola, Seenappa	Software Global	832-274-0478	832-202-0264	<a href="mailto:spoola@softwaregolbalusa.com">spoola@softwaregolbalusa.com</a>
	Prendki, Tom	Comptroller of Maryland	410-260-7131	410-974-3129	<a href="mailto:tprendki@comp.state.md.us">tprendki@comp.state.md.us</a>
	Price, Anne	American Petroleum Institute (API)	202-682-8463	202-682-8049	<a href="mailto:pricea@api.org">pricea@api.org</a>
	Ratliff, Mark	Indiana Department of Revenue			<a href="mailto:mratliff@dor.in.gov">mratliff@dor.in.gov</a>
	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	<a href="mailto:david.reed@cpa.state.tx.us">david.reed@cpa.state.tx.us</a>
	Remke, David	Tennessee Department of Revenue	615-741-2679	615-532-1534	<a href="mailto:dremkez@mail.state.tn.us">dremkez@mail.state.tn.us</a>
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	<a href="mailto:dret@chevrontexaco.com">dret@chevrontexaco.com</a>
<b>XX</b>	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	<a href="mailto:ray_rhoads@kdor.state.ks.us">ray_rhoads@kdor.state.ks.us</a>
	Riden, Shirley	Pennsylvania Department of Revenue	717-783-9363	717-787-6261	<a href="mailto:sriden@state.pa.us">sriden@state.pa.us</a>
	Riens, Dan	Nebraska Carrier Enforcement	402-324-5106	402-324-5107	
<b>XX</b>	Rutledge, Amy	North Carolina Dept of Revenue	336-834-4320 ext 221	336-834-4327	<a href="mailto:amy.rutledge@dornc.com">amy.rutledge@dornc.com</a>
<b>XX</b>	Serafino, Brian	Chevron Corporation	925-827-7071		<a href="mailto:bmse@chevron.com">bmse@chevron.com</a>
	Sery, James	Oklahoma Tax Commission	405-522-1764	405-521-2146	
	Schafer, Mary	Michigan Dept of Treasury, Motor Fuel Tax	517-636-4619	517-636-4593	<a href="mailto:schaferme@michigan.gov">schaferme@michigan.gov</a>
	Scheer, Rick	WY Dept of Audit	307-777-5209	307-777-5642	<a href="mailto:rscheer@wyaudit.state.wy.us">rscheer@wyaudit.state.wy.us</a>
	Schultz, Ann	Michigan Dept of Information Services	517-636-5082	517-636-5032	<a href="mailto:schultza@michigan.gov">schultza@michigan.gov</a>
<b>XX</b>	Shirk, Rick	Ohio Department of Taxation	614-995-5010	614-752-1953	<a href="mailto:richard_shirk@tax.state.oh.us">richard_shirk@tax.state.oh.us</a>

# FTA UNIFORMITY COMMITTEE

Baton Rouge, LA

29-Sep-07

Present?	Name	State/Company	Phone	Fax	Email Address
	Smith, Melvin	Tennessee Dept of Revenue	615-741-8338		melvin.smith@state.tn.us
	Spencer, Paul	CA Board of Equalization	916-322-4686	916-985-9632	pspencer@vipincorp.com
	Steffens, Peter	Florida Department of Revenue	850-922-2674	850-922-8426	steffenp@dor.state.fl.us
	Thede, Dale	IA Department of Revenue	515-281-3766	515-281-3756	<a href="mailto:dale.thede@idrf.state.ia.us">dale.thede@idrf.state.ia.us</a>
<b>XX</b>	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	<a href="mailto:sharon.templin@shell.com">sharon.templin@shell.com</a>
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	<a href="mailto:jdthompson@marathonpetroleum.com">jdthompson@marathonpetroleum.com</a>
	Thung, Andy	Oklahoma Tax Commission	405-522-5651		<a href="mailto:athung@tax.ok.gov">athung@tax.ok.gov</a>
<b>XX</b>	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	<a href="mailto:boturner@mt.gov">boturner@mt.gov</a>
<b>XX</b>	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-3129	<a href="mailto:culm@comp.state.md.us">culm@comp.state.md.us</a>
	Veilleux, Steve	CT Dept of Revenue	860-297-5627	860-541-3229	<a href="mailto:steve.veilleux@po.state.ct.us">steve.veilleux@po.state.ct.us</a>
	Veucasovic, Michael	Arizona Dept of Transportation	602-712-8780	602-712-3494	<a href="mailto:mveucasovic@dot.state.az.us">mveucasovic@dot.state.az.us</a>
	Warren, Doreen	Idaho Tax Commission	208-334-7706	208-334-7650	<a href="mailto:dwarren@tax.idaho.gov">dwarren@tax.idaho.gov</a>
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	rwatley@dmv.state.nv.us
<b>XX</b>	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	<a href="mailto:lizzie.watson@dornc.com">lizzie.watson@dornc.com</a>
	Weydert, Lynn	CA Board of Equalization	916-322-8830		lynn.weydert@boe.ca.gov
	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	<a href="mailto:Tammy.West@dmv.virginia.gov">Tammy.West@dmv.virginia.gov</a>
	Whaley, Stan	Florida Department of Revenue	850-488-3532		<a href="mailto:whaleys@dor.state.fl.us">whaleys@dor.state.fl.us</a>
	Widera, Barry	Synergy, Inc	608-824-9032	608-824-9036	bwidera@synergyinc.com
	Wilson, Steve	Consultant	325-251-6606		<a href="mailto:swilson@hctc.net">swilson@hctc.net</a>
	Wilson, Reesa	Oklahoma Tax Commission	405-522-5660	405-521-2146	<a href="mailto:rwilson@oktax.state.ok.us">rwilson@oktax.state.ok.us</a>
	Williams, Lee	Comptroller of Maryland	410-260-7388	410-974-5564	lwilliams@comp.state.md.us
	Williams, Steve	Nevada Dept of Motor Vehicles	775-688-2500	775-688-2940	

# FTA UNIFORMITY COMMITTEE

Baton Rouge, LA

29-Sep-07

Present?	Name	State/Company	Phone	Fax	Email Address
<b>XX</b>	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	herman.wisneski@state.mn.us
<b>XX</b>	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	<a href="mailto:darrell.wissink@rev.ne.gov">darrell.wissink@rev.ne.gov</a>
	Zahn, Jan	Exxon Mobil Corporation	713-656-5393	713-656-7502	<a href="mailto:janet.l.zahn@exxonmobil.com">janet.l.zahn@exxonmobil.com</a>
	Zion, Stuart	Colorado Dept of Revenue	303-205-8211 ext 6867	303-205-8215	<a href="mailto:szion@spike.dor.state.co.us">szion@spike.dor.state.co.us</a>
<b>XX</b>	Zwettler, Charles	Wisconsin Department of Revenue	608-261-8985	608-261-7049	czwettle@dor.state.wi.us
	<b>IF YOU ARE NOT</b>	<b>ON THIS LIST, PLEASE</b>	<b>FILL OUT BEHIND</b>	<b>THE ORANGE</b>	<b>TAB</b>

# FTA MOTOR FUEL UNIFORMITY COMMITTEE

Baton Rouge, Louisiana

September 29, 2007

## Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Hilton Baton Rouge in Baton Rouge, Louisiana on September 29, 2007. Donna Alderman (NC), Uniformity State Co-Chair called the meeting to order. Forty-nine (49) were in attendance. (See attached list of attendees)

## Minutes

The minutes of the June 2007 Uniformity Committee meeting in Pittsburg, Pennsylvania were approved.

## Presentation

Carol Player reported on the Diversion Registry and what to expect in the breakout session on Tuesday. Donna Alderman started the discussion on Bio Diesel. Each State attending the meeting reported on what they are presently doing with Bio Diesel such as taxing, reporting, exemption, incentives and etc.

## Uniformity Chairs

State Co-Chair Donna Alderman, State of North Carolina  
Industry Co-Chair Bob Donnellan – Global Companies

## Subcommittee Chairs

Compliance Subcommittee

State Co-Chair Rick Shirk – State of Ohio  
Industry Co-Chair Sharon Templin – Shell Oil

Communication and Coordination Subcommittee

State Co-Chair Christy Dixon – State of Oklahoma  
Industry Co-Chair Phillip Kirkpatrick -- ExxonMobil

Electronic Commerce Subcommittee

State Co-Chair Darrell Wissink – State of Nebraska  
Industry Co-Chair Kathy McKee – Marathon Petroleum

Forms Management Subcommittee

State Co-Chair Herman Wisneski – State of Minnesota  
Industry Co-Chair Brian Serafino – Chevron/Texaco

## Subcommittee Reports

The **Compliance Subcommittee** Rick Shirk (OH) reported there were thirty-three (33) in attendance. The committee discussed the following:

- Bio Diesel Issues
- Inspections
- Railroad Issues
- Ohio River Air Surveillance

*(See the minutes of this subcommittee for more details)*

The **Electronic Commerce Subcommittee** Darrell Wissink (NE) reported the subcommittee discussed the following:

**Morning Session combined with Forms Management meeting (31 in attendance)**

- EC Survey
- ExSTARS Update
- Industry Issues
- Canadian Fuel Tax Council Update
- State EDI Guides
- EDI Implementation Guide Updates
- XML Schema
- Review Action Items

*(See the minutes of this subcommittee for more details)*

The **Forms Management Subcommittee** Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were twenty-nine (29) in attendance. The subcommittee discussed the following:

- Michigan request for a racing fuel schedule
- Forms approved request
  - Louisiana request is on hold
  - New York still working on them
  - Arizona still working on them
- Canadian/FTA product code comparison
- Railroad STCC and FTA product codes
- IRS request for “Exotic Fuels” product codes
- Development of forms for:
  - Blenders return
  - Alcohol-Biodiesel Manufacturers/Producers information return

*(See the minutes of this subcommittee for more details)*

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that fourteen (14) were in attendance. The subcommittee discussed the following and the September 2007 *Uniformer* was passed out. (See minutes for the publication)

- White paper/issue paper on ethanol
- Definition:
  - Jurisdiction
  - Points of Taxations
- Bill of lading project
- Document for the Model Legislation for two party exchange

*(See the minutes of this subcommittee for more details)*

**Canadian Update** Charles Greenough with the Canadian Fuel Tax Council reported that they are working on E-filing with Alberta leading the group. The Council has had five basic training classes so far this year and working on an Advanced and EDPI courses.

**Old/New Business**

The full committee **THANKED** Donna Alderman (NC) for all she has done for Uniformity for the last two years as Uniformity State Co-chair. The committee also **THANKED** Kathy McKee with Marathon for all the years she has served as the Industry Co-chair of Electronic

Subcommittee. Kathy was presented the National Chair's Award from Michael Harrell. (Kathy was not attending the annual meeting.)

Donna Alderman and Bob Donnellan presented certificates to all the subcommittee chairs for all the hard work they have done over the past year.

Cindy Anders-Robb requested that all minutes and agenda for the January meeting be submitted to her no later than November 1, 2007.

**Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

January 18-19, 2008 – Glendale, Arizona

May 30-31, 2008 – Jackson, Wyoming

September 19-20, 2008 – Hartford, Connecticut

The meeting was adjourned.

**COMMUNICATION & COORDINATION SUBCOMMITTEE  
AGENDA – FRIDAY, JANUARY 18, 2008  
GLENDALE, ARIZONA**

1. WELCOME
2. APPROVAL OF MINUTES FROM THE SEPTEMBER 28, 2007 MEETING
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – ED KING, STATE OF CALIFORNIA
4. REVISED SECTION OF MODEL LEGISLATION FOR TWO-PARTY EXCHANGES – MARSHA LEICHNER – STATE OF NEBRASKA
5. DEFINITION FOR ‘JURISDICTION’ – EDIE MARTIN- STATE OF KANSAS.
6. REVISED DRAFT OF WHITE PAPER ON ETHANOL – CAROL PLAYER- STATE OF SOUTH CAROLINA
7. BILL OF LADING PROJECT-UPDATE FROM ED KING-STATE OF CALIFORNIA, MARY CROWLEY AND JACK CRAGO –STATE OF PENNSYLVANIA.
8. DRAFT OF ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR POINTS OF TAXATION-CHRISTY DIXON –STATE OF OKLAHOMA
9. OLD BUSINESS
10. NEW BUSINESS
11. NEXT MEETING, FRIDAY, MAY 30, 2008 IN JACKSON HOLE, WY.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE  
COMMUNICATION & COORDINATION SUBCOMMITTEE  
BATON ROUGE, LOUISIANA  
SEPTEMBER 28, 2007**

**MINUTES**

The Communication & Coordination Subcommittee met on Friday, September 28, 2007. State Co-Chair Christy Dixon conducted the meeting. Phil Kirkpatrick-Industry Co-Chair was unable to attend. The meeting was called to order at approximately 8:00 AM. There were 14 attendees present.

The minutes from the June 2, 2007 meeting were approved.

The latest edition of the Uniformer (September 2007 copy) was distributed. The deadline for submission of articles to be included in the January, 2008 Uniformer is January 1, 2008. Again many thanks to Ed King and Phil Kirkpatrick for their continued work on the Uniformer.

The Steering Committee met on Thursday, September 27, 2007. As a result of that meeting, it was decided that at the beginning of the Model Legislation Checklist, a list of the different points of taxation and what they mean be added.

**Definition Projects**

After a discussion, the subcommittee has decided that we need to define "Jurisdiction". Edie Martin, State of Kansas will draft a definition to be discussed at our next meeting.

**General**

Marsha Leichner-State of Nebraska presented a draft of the section to be added for Model Legislation for Two-Party Exchanges. A few recommendation and clarifications were made. A revised version will be presented at the January, 2008 meeting.

Carol Player –State of South Carolina presented a draft of the white paper project for Alternative Fuels (Ethanol). A few recommendation and clarifications were made. A revised version will be presented at the January, 2008 meeting.

The Bill of Lading (BOL) project was not discussed at this meeting. Hopefully, it will be discussed at the next meeting in January, 2008.

Next, an extensive discussion was held concerning ethanol, biodiesel, etc. The discussion was mostly about how to report such transactions.



The next meeting will be on January 18, 2008 in Glendale, Arizona.

Christy Dixon, State Co-Chair, State of Oklahoma

**FTA Motor Fuel Uniformity Meeting  
Baton Rouge Louisiana  
September 28, 2007**

**Compliance Sub-Committee Minutes**

33 members were in attendance

The meeting began with introduction of attendees

**Bio Diesel**

Discussed the website ([www.JourneyToForever.org](http://www.JourneyToForever.org)) a website dedicated to making diesel fuel.

The different states discussed Bio diesel and how much and how fast it is growing across the country.

Some states (MT, CT, MN) require anyone who produces Bio Diesel to register and file with their states.

**Inspections**

We discussed the increase in the use of dyed fuel on the highway. Most states think it is because of the increase in the price of fuel.

Montana Reported they conducted two projects for dyed fuel. They watched driver fill at retail locations then stopped them and cited them for the use of dyed fuel. They reported 8% - 12% increase in violations.

MN reported the retail pump has to be visible to the attendant and they cannot have 24 hour access.

States reported that most of the violators are Pickups and Flatbed Delivery Trucks.

States discussed target areas for inspections. Most states look for construction sites, back roads and farming areas for best results.

**Railroads**

California put a question on the List Serve at FTA. The question is Does your state require rail carriers to provide carrier reports for the movement of fuel in your state?

WI,MT,TN,NE,ID,NJ,NY,WV,FL,MI, all require carrier reports and require to file. Michigan is the only one who is not successful in receiving some kind of return.

**Ohio River Air Surveillance**

Rick Shirk from Ohio and Bruce Johnson from West Virginia contacted the Ohio State Highway Patrol to fly over the Ohio River to look for possible Barge off loading locations. We located a couple suspicious locations on the Ohio and West Virginia sides. We are in the process of investigating the locations to find out if they have been used to off load fuel in the past.

**FTA Motor Fuel Tax Uniformity Committee**  
**Electronic Commerce / Forms Subcommittees - Agenda**  
**Glendale, AZ**

**January 18, 2008 8:00 a.m. to 3:00 p.m.**  
*8:00 A.M. - 10:00 A.M. Forms and EC combined meeting*  
*10:15 A.M. - 3:30 P.M. EC meeting*

**Times are approximate**

**8:00 A.M. – 8:10 A.M.**

**Introductions**

**Overview of Agenda Items**

**Review of EC Minutes from October 6, 2007**

**Review of Forms Minutes from October 6, 2007**

Darrell Wissink, Nebraska Dept of Revenue,  
Gene Holland, ConocoPhillips,  
Herman Wisneski, Minnesota Department of Revenue,  
Brian Serafino, Chevron

**8:10 A.M. – 9:30 A.M.**

**Forms Agenda**

Herman Wisneski  
Michigan racing fuel product code.  
New York forms update  
Arizona forms update.  
STCC/FTA product code comparison.  
Canada/FTA Product code comparison.  
Blenders Report  
Alcohol/Biodiesel manufacturers and/or producers return  
New Business.

**9:30 A.M. – 9:45 A.M. Break**

**9:45 A.M.– 10:15 A.M.**

**Industry Issues**

Brian Serafino, Chevron

**10:15 A.M. – 10:45 A.M.**

**EC Survey**

Ray Rhoads, Kansas Dept of Revenue

**10:45A.M. – 11:00 A.M.**

**ExSTARS User group report**

Edie Martin, Kansas Dept of Revenue  
George Higdon, Mississippi Tax Commission

**11:00 A.M. – 11:30 A.M.**

**ExSTARS update**

Tim Torri, IRS

**11:30 A.M. – 12:00 P.M.**

**Canadian Fuel Tax Council update**

Charles Greenough, Canadian Fuel Tax Council

**12:00 P.M. – 1:00 P.M. Lunch**

**1:00 P.M. – 2:00 P.M. XML Schema update**

**2:00 P.M. – 2:30 P.M. Guide Approval**

**2:30 A.M. – 2:45 A.M. Break**

**2:45 P.M. – 3:30 P.M.**

**New Business**

Topics for next meeting.

**Next Meeting:**

**Date:** May 30, 2008

**Location:** Jackson Hole, WY

## **FTA Motor Fuel Uniformity Committee September 28, 2007, Baton Rouge, LA**

Minutes were reviewed and approved from the June 1, 2007 meetings for both eCommerce and Forms.

### **eCommerce Minutes**

eCommerce and Forms met for a combined meeting attended by 31 people: 22 state, 5 industry, 2 vendors, 1 IRS, 1 Canada

#### **EC Survey**

Ray Rhoads once again did a great job with the survey. We reviewed the responses to the survey from last year. The new survey will go out Oct 15-19. Please get suggestions to include on new survey to Ray Rhoads by Oct 10-11. Donna suggested we may need better definitions for point of taxation included in survey. Ray will get with Cindy.

#### **ExStars Update**

Rich Little gave an update on ExStars. Tim Torri is the new ExStars contact. All returns filed after Oct 31 2007, are required to be in the 4030 format, even if testing is still in progress. Some target dates are Sept 28 to complete data validation & error correction, and Dec 31 to complete production monitoring phase.

Status Report: 4030 LOA's - 431; 4030 prod filers – 212; TCN in test or production 1231; TCN in production 505.

859-669-5352 is Cincinnati compliance service center.

Biodiesel and Ethanol production plants getting some Identification similar to an IRS terminal number, although they don't meet the definition for Terminal status. IRS is currently looking into this (Tim Torri).

#### **Industry Issues**

ExSTARS is rejecting valid EIN's. Industry would like to see IRS update EIN's more promptly. Per Rich Little, brand new EIN number's will still need verified, as ExSTARS does not have access to the IRS master list.

Arizona is mandating Excel. Industry has concerns around security of transmissions and different versions of Excel being compatible.

#### **Canadian Fuel Tax Council**

Charles Greenough, Canadian Fuel Tax Council, gave us an update on Canadian project. Alberta is anticipating filing by spring 2008. They are working on making their product codes uniform with FTA product codes.

### **State EDI Guides**

Kentucky is seeking approval, with anticipated December implementation (November return). The working group reviewed the KY EDI guide and recommends approval.

Traci Bullock agreed to lead the working group for EDI Implementation Review, as Scott Fitzgerald is on another assignment.

### **EDI Implementation Guide Updates**

*Supplemental return needs more definition. Darrell Wissink is going to propose a clarification to the codes used in EDI for indicating the return's status as original, corrected or supplemental.*

### **XML Schema**

Darrell presented questions from Stan Whaley in an informal survey of states.

We discussed various country codes and the need to include in XML. We will use our current codes.

XML will provide for distinct Gas and Special Fuels forms.

Since no “electronic” states are using Inventory by Position Holder, we do not have it represented in the EDI guide. We do not think it would be necessary to have it represented in XML either.

### **Review Action Items**

Motor Fuel Uniformity co-chair, Donna Alderman, proposed that EC look at each state's website providing “Tax payer services”. This idea started with assisting transporter's filing IFTA returns and expanding to helping them file other state returns. For example, when tax payer is on one state's e-filing web-site that state would provide links to other state's electronic filing web page. *Chuck Zwettler will provide wording for survey question to Ray Rhoads.*

### **New Business**

Gene Holland, Conoco Phillips, will be the new industry co-chair for Electronic Commerce subcommittee.

Key:

*Action Item (In Italics)*

Report at Full Uniformity (Underline)

## Minutes of September 2007 Forms Sub-committee Meeting

1. Introductions (29, 20 State, 5 Industry, 2 Software, 1 Canada 1 IRS)
2. Minutes of June 2007 Approved
3. Old Business:
  - A. Michigan “Racing Gas” issue. Michigan has not at this time responded to the further clarification of the need the for product code instead of schedule code. The sub-committee looked at separate schedules for receipts and disbursements instead of a product code. The committee suggested a schedule code of “Z” (Racing Fuel). “Gallons sold for racing fuel use” Schedule 5 and 6 and Schedule 13L “Credit for gallons sold for racing fuel use”.
  - B. Louisiana forms request. Shirley Bonnaccorso reported that the state is in the process of issuing a Request for Proposal dealing with fuels. The state when they have completed the RFP issue they will go back to our suggestions concerning the forms issue. This state request will be put in abeyance until the state completes the RFP issue.
  - C. New York forms approval. Herman will meet with New York at the annual meeting to find out what the status of this project.
  - D. Arizona forms approval. Herman sent an E-mail after the last meeting informing the state that the forms submitted because they were in an Excel format were unacceptable and approval would not given until the format was changed.
  - E. STCC/FTA product code comparison. Some states are receiving information from the railroads in a format that is usable to the state. North Carolina is getting such information. Donna Aldermann will be getting a copy of the information that the state is receiving and the committee will review this information.
  - F. Canada/FTA product code comparison. At this point this project is at a standstill. Herman will be contacting Charles Greenough to get this project on track.
  - G. IRS “Exotic fuels product codes”. Rich Little explained that these fuels are slow in coming into the market. This project will be put on hold until these fuels are coming into the market.
  - H. “Blendstocks”. At the last meeting Vicki Babcock brought up the issue of a definition of “Blendstocks”. Brian Serafino met

with industry representatives and found this appeared to be a non-issue.

#### New Business

- A. The Steering Committee has directed the Forms Sub-Committee to look at a Blenders return. A number of states are using a Blenders return and the Steering Committee feels the time has come to make a uniform. North Carolina, Florida and Nebraska are using some time of Blenders return. The co-chair will contact those states to get their forms, review them, design a uniform form and report back at the January meeting.
- B. The Steering Committee also directed the Forms Sub-Committee to develop, design and disseminate an Alcohol-Biodiesel Manufacturers/Producers information return. This return may have a tax consequence or may it be only information that the state is collecting. North Carolina is currently using some type of return. The co-chair will get this return and use it as a basis for the new form.
- C. It was suggested that a list of assigned but deleted schedule codes. The concern raised was that there are schedule codes that are not shown on the list of codes but were at some time assigned to a schedule. Some states may still be using these deleted codes. In order to keep the system of assigning codes it is necessary to know what codes are still available.

# The Uniformer

**MESSAGE FROM THE  
FTA MOTOR FUEL TAX  
SECTION CHAIR  
MICHAEL HARRELL**

It seems like it was just a short while ago that I was selected to be Vice Chair of the Motor Fuel Tax Section, and now my time as Chair is coming to a close. It seems that we have made it through this past year relatively unscathed in terms of severe weather events (although I know that some areas like Texas may have a different opinion). As a result, we did not endure significant supply chain disruptions, wild price increases, or any other calamities. This of course means that we have been relegated to "back burner" status once again, as the national focus shifts to the presidential campaign, sub-prime mortgage issues, and which actor or actress will run afoul of the law next. Our focus, however, has been no less intense. We must remain vigilant, continue to strengthen our International/Federal/State/Industry cooperative activities, and continue to proactively plan how to deal with the issues facing us now, and the ones on the not-so-distant horizon. I am very proud to have been a part of the great tradition of National Chairs who have come before me, and I know that Vice Chair Jimmy Archer is ready to take the baton and keep running. I look forward to my continued participation in the Motor Fuel Tax Section, and I encourage you all to do the same. To those newly initiated to the Motor Fuel Tax Family: welcome, make yourself at home, and please get involved right

away. It is the best thing you can do for your own agency, company or organization. To those who are looking to begin a new chapter in their lives outside the Motor Fuel Tax arena, either due to a career change or retirement, I personally thank you for your involvement and contributions (particularly to Bob Crawford, who has been a great source of information and inspiration). Once again, thank you all...now let's go get some tax evaders!

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

As my 3rd year comes to a close as your industry co-chair I want to Thank my out going Chair Donna Alderman. The hard work and dedication to Uniformity is very important to all of us in the industry. I would also like to thank the Massachusetts Department of Revenue for giving me the opportunity to present the benefits of Uniformity and the use of Uniform Forms. After three years of meetings with individuals I finally had a meeting with the assistant commissioner and I applaud the Massachusetts Department of Revenue for recognizing the Benefits of Uniform Forms and that in January of 2008 I am told we will begin the use of the New Uniform Form for the gasoline distributors return. I have also made myself available to the Mass. Dept. of Revenue to help in the training process and we will begin this process within the last quarter of 2007. At this time I have agreed to continue my efforts as the

industry co- chair and am willing to speak with any state that wants to migrate to the Uniform Form of its benefits and will assist in any way possible to make it happen. I would also like to thank everyone for giving me the opportunity to serve you.

**U.S. ATTORNEY'S OFFICE  
PRESS RELEASE DATED  
JULY 11, 2007  
THREE CHARGED IN MILLION  
DOLLAR FUEL EXCISE  
TAX FRAUD SCHEME**

(HOUSTON) - Three Houston area residents have been indicted for their involvement in a scheme to defraud the Internal Revenue Service of millions of dollars in excise taxes arising from the purchase of kerosene later sold as diesel fuel in Houston area stations, United States Attorney Don DeGabrielle announced today.

A nine-count indictment returned under seal by a federal grand jury in Houston on Monday, July 9, 2007 has been unsealed following the arrests of Sidney Berle Baldon, II, of Crosby, TX, the owner operator of Mid-Coast International ("Mid-Coast"), a distributor of kerosene and other products, Tracey Dale Diamond, an officer of Mid-Coast, and Yousef Ishaq Abuteir. All three defendants were taken into federal custody on Tuesday, July 10, 2007, where they have remained pending their initial appearance [with] U. S. Magistrate Judge Stephen Wm. Smith at 2:00 this afternoon.



The indictment charges all three men with participating in a conspiracy to defraud the United States of federal fuel excise taxes due and owing on millions of dollars of kerosene purchased by Mid-Coast from Calcasieu Refining Company in Lake Charles, LA between October 2001 through November 2003. Baldon, II, alone, is charged with eight counts of evading the payment of excise taxes - one count for each quarter of 2002 and 2003. The United States imposes a federal excise tax on taxable fuel - including diesel and kerosene - sold for any taxable use. The tax is generally included in the cost of the fuel sold and ultimately is passed on to the consumer in the price paid at the pump.

According to allegations contained in the indictment, between July 2002 and November 2003 Mid-Coast allegedly purchased more than \$10 million in kerosene fuel from Calcasieu Refining Company falsely representing in letters to the company that the fuel was purchased for export to Mexico only, thus no excise taxes were assessed or paid by Mid-Coast. The untaxed fuel was then transported from Louisiana to Mid-Coast locations in Channelview and Houston, TX, where the fuel was mixed with other materials including middle distillate oil (MDO), a bi-product of asphalt production. The MDO was allegedly obtained through agreements facilitated by Abuteir between S.A.S. Transport, Inc., and Southwest Solvents and Mid-Coast. Diamond is alleged to have issued checks and/or

counter debits to pay for the purchase of the MDO. Abuteir personally delivered cash to Baldon and Diamond for the purchase of the fuel obtained from Calcasieu Refinery, according to the indictment. The untaxed blended fuel was then allegedly transported by drivers acting on instructions from Abuteir to retail filling stations in the Houston area where it was sold as taxable motor fuel. Backdated invoices falsely reflecting the sale of kerosene purchased by Mid-Coast International directly to customers in Mexico were allegedly prepared by employees of Mid-Coast on Diamond's instructions.

Each of the nine counts of the indictment carry a maximum penalty of five years imprisonment and a \$250,000 fine upon conviction.

In addition to the federal charges, all three defendants also face state charges of engaging in a motor fuel tax scheme arising from the importation of motor fuel without a permit as a result of indictments returned by the State of Texas through the office of Travis County District Attorney Ronnie Earle.

The joint investigation leading to the federal and state charges was initiated in late 2003 and was conducted by the Environmental Protection Agency (EPA), Immigration and Customs Enforcement (ICE), Department of Transportation (DOT), the Internal Revenue Service-Criminal Investigations, the State Comptroller of Public Accounts - Criminal Investigation Division,

the Harris County Precinct One Constable's Office and the Travis County District Attorney's Office. Assistant U.S. Attorney Joe Magliolo will prosecute the federal case. Assistant District Attorneys Ruth Ellen Gura and Christopher Duggan will prosecute the State's case against these defendants in state court.

***JOINT FEDERAL/STATE  
MOTOR FUEL TAX  
COMPLIANCE PROJECT  
STEERING COMMITTEE***

**New Jersey and  
New England Task Force**

The New Jersey and New England Task Force's held a joint meeting after the FTA Northeast Region meeting in Cherry Hill, NJ on May 23, 2007.

The items discussed were the status of bio-diesel in the Northeast, the emerging use of ethanol and its status as a taxable fuel and reports from all the states, the Internal Revenue Service and the Canadian Provinces were given.

The next meeting is scheduled for November 14-15, 2007 in Philadelphia and will be graciously hosted by Jack Crago.

**California Task Force and  
Northwestern Region Task  
Force**

The member states of the California and Northwest task Force groups, which together make up the member states of FTA's Pacific Region have, have agreed to combine and are

continuing to meet as the Pacific Region Task Force.

As a group, the task force applied for and received a 2-year Federal Highway grant covering the 2006-07 and 2007-08 fiscal years for the coordination of joint audits and information exchange between the member states. The funding allows the member states to actively participate in semi-annual planning and oversight meetings, and other joint auditing activities.

During the past year the task force held one-day meetings on October 8, 2006 in Albuquerque, New Mexico in conjunction with the FTA National Meeting, and on April 29, 2007 in Tucson, Arizona in conjunction with the FTA Pacific Region meeting. Attendance at task force meetings is limited to authorized representatives of the member states and the IRS since confidential information is discussed during the sessions.

Regularly discussed topics include discussions of recently completed, ongoing and upcoming audits, licensing issues, enforcement activities, and emerging issues for fuel tax administration in the western states. We also discuss joint audit efforts, identify upcoming joint auditing opportunities, and discuss "lessons learned" from our joint auditing experiences.

The Pacific Region Task Force will next meet on September 30, 2007 in Baton Rouge, Louisiana in conjunction with the FTA National meeting.

### **North Carolina Task Force and Florida Task Force**

There's an old adage that indicates two heads are better than one. The North Carolina and Florida Task Forces are heeding that advice by coming together for joint Task Force meetings. The two Task Forces face similar problems and concerns. Therefore, they decided to build a collaborative relationship that would enable them to share information, training, and best practices in order to develop improved solutions to common challenges. The Southeastern Association of State Highway and Transportation Officials (SASHTO), which has similar goals, has united with the Task Forces in an effort to bring additional resources and ideas to the members.

An upcoming meeting is scheduled for October 24-October 26, 2007 in Destin, FL. A terminal facility tour will be conducted on the first day of the conference. Topics for the following two days will include presentations and discussions on various areas of motor fuels tax administration and compliance, including discussions of enforcement efforts utilized to identify motor fuels tax evasion.

### **NETASK and PUBLICUS Task Forces**

NETASK and PUBLICUS held a joint meeting on June 27, 2007, in Indianapolis, Indian, with Linda Dollins presiding.

A presentation by given by the Heritage Research Group regarding the types of field testing kits that had been developed by that company. Test kits were available that screened for the presence of biodiesel, ethanol and red dye.

This was followed by a discussion of truck stop exempt fuel and an electronic system being developed in Indiana.

Additional topics discussed also included the movement of fuel by barge and IRS enforcement issues.

A closed session for members only followed.

### **UNIFORMITY COMMITTEE**

The FTA Motor Fuel Tax Section Uniformity Committee met at the Marriott City Center in Pittsburg, Pennsylvania on June 2, 2007. Donna Alderman (NC), Uniformity State Co-Chair called the meeting to order. Fifty-one (51) were in attendance.

### **Minutes**

The minutes of the January 2007 Uniformity Committee meeting in Portsmouth, Virginia were approved.

### **Presentation**

Jack Crago (PA) gave a presentation on the problems with the bill of lading not being uniform.

**SUBCOMMITTEE REPORTS****Compliance Subcommittee**

Rick Shirk (OH) reported there were twenty-nine (29) in attendance. Bruce Johnson (WV) gave a presentation about the movement of fuel by barge on the inland rivers. He supplied the committee with ways to track the movement of fuel through the navigation information center. The committee discussed the following:

- Dyed Fuel Issues
- Fuel Evasion Issues
- Railroad Issues
- Training
- Bio Diesel Issues

**Electronic Commerce Subcommittee**

Darrell Wissink (NE) reported the subcommittee discussed the following:

Morning Session combined with Forms Management meeting (27 in attendance).

- ExSTARS Update
- ExSTARS User's Group
- States EDI guides
- Industry Issues
- EDI Implementation Guide Updates
- XML Schema

**Forms Management Subcommittee**

Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were twenty-seven (27) in attendance. The subcommittee discussed the following:

- Kentucky requested four schedule codes

- Forms approved request
  - Maryland (approved)
  - Massachusetts (approved)
  - Louisiana request is on hold
  - New York was sent back for Changes
  - Arizona was sent back for changes
- Canadian/FTA product code comparison
- Railroad STCC and FTA product codes

The Forms subcommittee reminded all states that are planning on changing forms or schedules; they should review the FTA Uniformity book to make certain that the changes meet the guidelines.

**Communication and Coordination Subcommittee**

Bob Crawford (MD) reported that seventeen (23) were in attendance. The subcommittee discussed the following and the June 2007 *Uniformer* was passed out.

- White paper/issue paper on bio diesel and other alternative fuels
- Definition for Diversion
- Define Racing Fuel
- Bill of lading project
- Document for the Model Legislation for when fuel has 2 different tax rates

**Full Committee Approved**

Add to the Uniformity Booklet under Alternative Fuels Section.

**Reduce Tax Rates**

When considering reduced tax rate provisions for specific alternative fuel blends or fuel uses, the following are some items to be addressed:

- There is an increased potential for evasion if: (a) fuel may be purchased at a specific blend to receive a reduced tax rate. The reduced tax rate is remitted, then the fuel may be further blended and sold as the higher rate, or

(b) fuel may be purchased at a reduced tax rate based on a specified use, then later used for a different purpose, which should be taxed at a higher rate.

- Consider a credit or refund to allow for ease in fuel taxation. This will further ensure accuracy of reduced tax rates/credits situations for specific fuel blends and uses.

**Canadian Update**

Charles Greenough with the Canadian Fuel Tax Council reported that they are working on E-filing with Alberta leading the group. The Council has had five basic training classes so far this year and working on an Advanced and EDPI courses.

**Old/New Business**

The full committee **THANKED** Bob Crawford (MD) for all his years of service. Bob will be retiring on June 30, 2007.

Cindy Anders-Robb requested that all minutes, agenda, year end report and project tracking

forms be submitted to her no later than June 29, 2007.

### **Next Meeting**

The next Uniformity Committee meetings are scheduled as follows:

September 28-29, 2007  
Baton Rouge, Louisiana

January 18-19, 2008  
Glendale, Arizona

May 30-31, 2008  
Jackson, Wyoming

September 19-20, 2008  
Hartford, Connecticut

The meeting was adjourned.

### **UPCOMING MEETINGS 2008**

#### **Uniformity Meeting**

January 18-19, 2008  
Glendale, Arizona

May 30-13, 2008  
Jackson Hole, Wyoming

September 19-20, 2008  
Hartford, Connecticut

#### **Regional Meetings**

Pacific Region  
April 27-29, 2008  
Sacramento, CA

Northeast Region  
May 13-15, 2008  
Fredericton, New Brunswick,  
Canada

***(You will need a passport to attend this meeting)***

Southern Region

June 22-24, 2008  
Shepherdstown, WV

Midwestern Region  
To be determined

### **Annual Meeting**

September 21-24, 2008  
Hilton Hartford  
Hartford, Connecticut

### **Training**

Advanced Investigation Training  
January 27-31, 2008  
Austin, Texas

Advanced Audit Course  
August 24-28, 2008  
Glendale, AZ

Basic Audit Course  
To Be Determined

Basic Investigation Course  
To Be Determined

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