



FTA Motor Fuel Tax Section

Federation of Tax Administrators • 444 North Capitol Street, N.W., Washington, D.C. 20001 • 202-624-5890

TO: Uniformity Subcommittee Participants

FROM: Cindy Anders-Robb
Motor Fuel Tax Associate

SUBJECT: Uniformity Meetings

DATE: September 19, 2008

The **January 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Seattle, Washington. The Subcommittees will meet all day **January 9, 2009**. The Main Uniformity meeting is schedule for **January 10, 2009**. The meeting will be at the Renaissance Seattle Hotel. The special rate at the Renaissance is \$119.00 single plus 15.6% tax. Make your reservations directly with the hotel by calling **(800) 546-9184 or (206) 583-0300**. 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 515 Madison Street, Seattle, Washington 98104. Please note that the cut-off date for the hotel reservation is **December 17, 2008**.

The **May 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Dana Point, California. The Subcommittees will meet all day **May 29, 2009**. The Main Uniformity meeting is schedule for **May 30, 2009**. The meeting will be at the Laguna Cliffs Marriott. The special rate at the Laguna Cliffs is \$128.00 single plus 10.09% tax. Make your reservations directly with the hotel by calling **(800) 228-9290 or (949) 661-5000**. 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 25135 Park Lantern, Dana Point, California 92629. Please note that the cut-off date for the hotel reservation is **May 27, 2009**.

The **September 2009** Motor Fuel Tax Section Uniformity Committee meeting is scheduled for Oklahoma City, Oklahoma. The Subcommittees will meet all day **September 18, 2009**. The Main Uniformity meeting is schedule for **September 19, 2009**. The meeting will be at the Renaissance Oklahoma City. The special rate at the Renaissance is \$149.00 single plus 13.88% tax. Make your reservations directly with the hotel by calling **(800) 859-6877 or (405) 228-8000**. 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 10 North Broadway, Oklahoma City, Oklahoma. Please note that the cut-off date for the hotel reservation is **August 31, 2009**.

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Seattle, Washington
January 9-10, 2009

Friday 8:00am – 5:00pm
January 9, 2009

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

Saturday 8:00 am to noon
January 10, 2009

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

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Dana Point, California
May 29-30, 2009

Friday 8:00am – 5:00pm
May 29, 2009

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

Saturday 8:00 am to noon
May 30, 2009

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

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

PRELIMINARY AGENDA
FTA Motor Fuel Tax Uniformity Committee
Oklahoma City, Oklahoma
September 18-19, 2009

Friday 8:00am – 5:00pm
September 18, 2009

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

Saturday 9:00 am to noon
September 19, 2009

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

1:00 pm to 5:00 pm
Subcommittee will continue to meet if necessary

FTA MOTOR FUEL UNIFORMITY COMMITTEE
Hartford, Connecticut
September 20, 2008

Minutes

The FTA Motor Fuel Tax Section Uniformity Committee met at the Hartford Hilton in Hartford, Connecticut on September 20, 2008. George Higdon (MS), Uniformity State Co-Chair called the meeting to order. Fifty-eight (58) were in attendance. (See attached list of attendees)

Minutes

The minutes of the May 2008 Uniformity Committee meeting in Jackson Hole, Wyoming were approved.

Presentation

Edie Martin (KS) gave a presentation on Disaster Planning.

Uniformity Chairs

State Co-Chair	George Higdon – State of Mississippi
Industry Co-Chair	Bob Donnellan – Global Companies

Subcommittee Chairs

Compliance Subcommittee

State Co-Chair	Wilda Ice – State of West Virginia
Industry Co-Chair	Sharon Templin – Shell Oil

Communication and Coordination Subcommittee

State Co-Chair	Christy Dixon – State of Oklahoma
Industry Co-Chair	Ron Travis -- ExxonMobil

Electronic Commerce Subcommittee

State Co-Chair	Darrell Wissink – State of Nebraska
Industry Co-Chair	Gene Holland, ConocoPhillips

Forms Management Subcommittee

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

Subcommittee Reports

The **Compliance Subcommittee** Wilda Ice (WV) reported there were sixteen (16) in attendance. The committee discussed the following:

- Modification of diesel engines to allow for propane injections
- Ethanol/biodiesel

- Report from WV on various projects that include:
 - Barge movement
 - Fuel sampling
 - Railroads and ethanol movement
 - Military bases and stale fuel
 - Unlicensed importers
 - Investigations
- New issues

(See the minutes of this subcommittee for more details)

The **Electronic Commerce Subcommittee** Darrell Wissink (NE) reported there were thirty-eight (38) in attendance. The subcommittee discussed the following:

- Industry Issues
- EDI/EC Survey
- XML Schema update
- ExSTARS Update

The **Forms Management Subcommittee** Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were thirty-eight (38) in attendance. The subcommittee discussed the following:

- Forms approved request
 - New York still working on them
 - Arizona still working on them
 - New Hampshire working on them
- Uniform Blenders Report
- Uniform Refund form
- Producers and Manufacturers report
- EDI implementation by the States

(See the minutes of this subcommittee for more details)

The **Communication and Coordination Subcommittee** Christy Dixon (OK) reported that seventeen (17) were in attendance. The subcommittee discussed the following and the September 2008 *Uniformer* was passed out. (See minutes for the publication)

- Alternative Fuels Incentive and Law booklet
- Definition:
 - Two Party Exchange
 - Exchange Agreement
- Diversion/how states handle
- Addition to the Model Legislation Checklist for points of taxation

(See the minutes of this subcommittee for more details)

Old/New Business

Everyone THANKED George Higdon (MS) for being the Uniformity Chair for the last year. Marcia Leichner (NE) will be the next Uniformity Chair.

Everyone THANKED Darrell Wissink (NE) for being the Electronic Commerce Chair for the past several years. Traci Bullock (SC) will be the next Electronic Commerce Chair.

Everyone THANKED Herman Wisneski (MN) for being the Forms Management Chair for the past several years. Lee Gonzales (FL) will be the next Forms Management Chair.

The 2008-2009 Subcommittee Chairs:

Forms Management

Lee Gonzales (FL) State Chair
Brian Serafino (Chevron) Industry Chair

Electronic Commerce

Traci Bullock (SC) State Chair
Gene Holland (ConocoPhillips) Industry Chair

Compliance

Wilda Ice (WV) State Chair
Sharon Templin (Shell) Industry Chair

Communication and Coordination

Christy Dixon (OK) State Chair
Ron Travis (ExxonMobil) Industry Chair

George Higdon and Bob Donnellan presented certificates from the Uniformity Committee to the following people:

Darrell Wissink, Christy Dixon, Herman Wisneski, Brian Serafino, Ron Travis, Gene Holland, Sharon Templin and Wilda Ice for all their dedication to the Uniformity Committee.

Cindy Anders-Robb requested that all minutes from this meeting, the agenda for the January 2009 be submitted by October 17, 2008.

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

January 9-10, 2009 – Seattle, Washington
May 29-30, 2009 – Dana Point, California
September 18-19, 2009 – Oklahoma City, Oklahoma

The meeting was adjourned.

FTA UNIFORMITY COMMITTEE
Hartford, Connecticut
20-Sep-08

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Albin, Michael	ACS Government Solutions	602-412-2011	602-254-4451	mike.albin@acs-inc.com
XX	Alderman, Donna	North Carolina Dept of Revenue	919-733-8214	919-733-8654	donna.alderman@domc.com
	Alston, Sherri	FHWA	202-366-9232	202-366-7696	sherri.alston@dot.gov
XX	Anders-Robb, Cindy	Federation of Tax Administrators (FTA)	307-632-4144	307-632-3234	cindy.anders-robb@taxadmin.org
	Anderson, Greg	ConocoPhillips Inc	918-661-0612	918-661-0612	gregory.a.anderson@conocophillips.com
XX	Archer, Jimmy	Texas Comptroller of Public Accounts	512-463-3869	512-936-6242	jimmy.archer@cpa.state.tx.us
	Banta, Brenda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	brenda.banta@ky.gov
	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	neil.baskin@infinstrat.com
	Benton, Linda	Kentucky Dept of Revenue	502-564-3853	502-564-2906	linda.benton@ky.gov
	Beard, Jane	Colonial Oil Industries	912-443-6616	912-235-3868	jheard@colonialgroupinc.com
	Bland, Debbie	DE Dept of Transportation	302-744-2727	302-739-6299	debbie.bland@state.de.us
	Bonaccorso, Shirley	Louisiana Dept of Revenue	225-219-2690	225-219-2692	shirley.bonaccorso@la.gov
	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	614-995-5013	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
XX	Brown, Allison	NC Department of Revenue	919-715-8239	919-733-8654	allison.brown@dornc.com
XX	Bruce, Mal	Canadian Fuel Tax Council	03-355-4497		malcolm.bruce@gov.ab.ca
XX	Bryer, Scott	New Hampshire Dept of Safety	603-271-2387	603-271-6758	bryers@safety.state.nh.us
XX	Bullock, Traci	SC Department of Revenue	803-896-1748	803-896-1779	bulloct@sctax.org
	Burdick, Doug	Fuel Quest/ZyTax	850-514-3366	850-514-3366	doug.burdick@Zytax.com
	Callaway, Rick	Alkberta Finance	780-966-5411		rick.callaway@gov.ab.ca
	Cano, Martin	Texas Comptroller of Public Accounts	713-426-8288	713-863-9125	martin.cano@cpa.state.tx.us

FTA UNIFORMITY COMMITTEE
Hartford, Connecticut
20-Sep-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Caradine, Tracey	State of Wisconsin	608-266-8242	608-261-7049	tcaradin@dor.state.wi.us
	Carlisle, Robert	State of Arizona DOT	602-712-8975	602-712-3230	rcarlisle@azdot.gov
XX	Cleary, Rosemary	CT Dept of Revenue	860-541-3226	860-541-7698	rosemary.cleary@po.state.ct.us
XX	Crago, Jack	PA Dept of Revenue	717-783-9191	717-787-7471	ecragoiii@state.pa.us
XX	Crowley, Mary	PA Dept of Revenue	717-783-2518	717-787-6261	mcrowley@state.pa.us
	Dailey, Janson	SC Department of Revenue	803-898-5570	803-898-5507	daileyj@sctax.org
	Davenport, Kirk	Texas Comptroller of Public Accounts	512-463-3849	512-475-0900	kirk.davenport@cpa.state.tx.us
XX	Dixon, Christy	Oklahoma Tax Commission	405-522-4197	405-522-2072	cdixon@oktax.state.ok.us
	Dollens, Linda	Indiana Department of Revenue	317-615-2501	317-615-2502	ldollens@dor.state.in.us
XX	Donnellan, Robert	Global Companies LLC	781-398-4354	781-398-9054	rdonnellan@globalp.com
	Dougherty, Michael	FHwA	202-366-9234	202-366-3297	michael.dougherty@dot.gov
XX	Dudek, Sabrina	NuStar Energy LP	210-918-3654		sabrina.dudek@nustarenergy.com
	Farish, Dan	Murphy Oil USA Inc	870-864-6466	870-881-6675	dan_farish@murphyoilcopr.com
XX	Feletto, Lou	CA Board of Equilization	916-323-9401		lou.feletto@boe.ca.gov
	Ferullo, Alan	MA DOR	617-887-6763	617-887-6859	ferullo@state.ma.us
	Fitzgerald, Julian Sr.	North Carolina Dept of Revenue	919-733-8200	919-733-8654	julian.fitzgerald@dornrc.com
	Fitzgerald, Scott	Iowa Department of Revenue	515-242-6033		scott.fitzgerald@iowa.gov
	Gabriele, Mark	CA Board of Equilization	916-445-2715		mgabriel@boe.ca.gov
	Gast, Keith	MO Dept of Revenue	573-751-5902	573-522-1720	keith_gast@mail.dor.state.mo.us
XX	Gilliam, Susan	MO Department of Revenue	573-751-4850		susan.gilliam@dor.mo.gov
XX	Gilson, Cheryl	ZyTax	920-617-7626		cheryl.gilson@zytax.com
XX	Gonzales, Lee	Florida Department of Revenue	850-488-7268		gonzalee@dor.state.fl.us
XX	Gostovich, Sharon	Wyoming Dept of Transportation	307-777-4774	307-777-4769	sharon.gostovich@dot.state.wy.us

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Hartford, Connecticut
20-Sep-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Graves, Marc	Battelle	216-898-6437		gravesm@battelle.org
	Grammer, Michael	Kentucky Dept of Revenue	502-564-1234	502-564-2906	michael.grammer@ky.gov
XX	Gray, Bill	Sinclair Oil Corporation	801-524-2887	801-382-1434	bgray@sinclairoil.com
XX	Greenough, Charles	Canadian Fuel Tax Council	905-433-5705	905-436-4507	charles.greenough@ontario.ca
	Griffiths, Jack	NJ Division of Taxation	609-584-4333		jack.griffiths@treas.state.nj.us
	Grigsby, Ray	Tennessee Dept of Revenue	615-532-6914	615-741-5319	ray.grigsby@state.tn.us
	Grimm, Ray	ACS Government Solutions	608-837-6386	608-837-6586	ray.grimm@acs-inc.com
	Haas, Gil	California Board of Equalization	916-322-9532		gilbert.haas@boe.ca.gov
	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	thalubka@mt.GOV
XX	Hamilton, Monica	Missouri Department of Revenue	573-751-5584	573-522-1720	monica.hamilton@dor.mo.gov
XX	Harrell, Michael	DE Dept of Transportation	302-744-2730	302-739-6299	michael.harrell@state.de.us
	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	steve.hawkins@cpa.state.tx.us
	Herrera, Anita	OTC Legal	202-349-1677	202-521-4026	aherrera@otclega.com
XX	Hernandez, David	Valero Energy	210-345-2127	210-345-2225	david.hernandez@valero.com
XX	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
XX	Holland, Gene	ConocoPhillips	918-661-4035	918-661-7833	gene.p.holland@conocophillips.com
XX	Hood, Sandra	Exxon Mobil Corporation	713-431-2774		sandra.a.hood@exxmobil.com
	Horney, John	Comptroller of Maryland	410-260-7490	410-974-5564	jhorney@comp.state.md.us

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Hartford, Connecticut
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Present?	Name	State/Company	Phone	Fax	Email Address
XX	Horton, Scott	State of Michigan	517-636-4490		hortonc4@michigan.gov
	Hotchkiss, Matt	NH Dept of Safety	603-271-1031	603-271-6758	hotchkim@saafety.state.nh.us
XX	Howard, Al	Al Howard Consultants	301-774-2560	240-371-0059	alhoward00@aol.com
	Hoyum, George	MN Dept of Revenue	651-556-4713	651-297-1939	george.hoyum@state.mn.us
	Hunter, Samuel Jr.	Virginia Dept of Motor Vehicles	804-367-8877	804-367-0233	dmvseh@dmv.state.va.us
XX	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	sidleman@tax.state.wv.us
	Jenkins, Julie	Indiana Department of Revenue	317-615-2534		jjenkins@dor.in.gov
XX	Johnson, Bruce	WV State Tax Dept	304-558-8533	304-558-8526	bjohnson@tax.state.wv.us
	Johnson, James	California Board of Equalization	916-445-1859		jjohnson@boe.ca.gov
	Kalupske, Sharon	ZyTax	920-617-7634		sharon.kalupske@zytax.com
	Keel, June	Colonial Oil Industries	912-443-6594	912-235-3868	jkeel@colonialgroupinc.com
XX	King, Ed	California Board of Equalization	916-324-2379	916-324-2554	edward.king@boe.ca.gov
XX	Knoles, Trent	Illinois Dept of Revenue	217-785-2645	217-785-0692	TRENT.KNOLES@ILLINOIS.GOV
	Kron, bill	Mississippi Tax Commission	601-923-7152	601-923-7168	bkron@mstc.state.ms.us
	Kuhn, Patricia	West Virginia Dept of Tax & Revenue	304-558-8622	304-558-1990	pkuhn@tax.state.wv.us
XX	Lagunas, Manuel	AZ DOT	602-712-7626		mlagunas@azdot.gov
XX	LaRose, Rick	CT Dept of Revenue	860-541-3216	860-541-7698	richard.larose@po.state.ct.us
	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
XX	Leichner, Marcia	Nebraska Department of Revenue	402-595-2013	402-595-1041	marcia.leichner@nebraska.gov
	Levasseur, Marc	Rhode Island Division of Taxation	401-222-2953	401-222-6314	mlevasseur@tax.state.ri.us
	Lietz, Dawn	Nevada Dept of Motor Vehicles	775-684-4626	775-684-4619	dlietz@dmv.state.nv.us

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Present?	Name	State/Company	Phone	Fax	Email Address
XX	Little, Reggie	NC Department of Revenue	919-733-8382	919-733-8654	reggie.little@dornc.com
XX	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	jlove25@att.net
XX	Machal, Gloria	ConocoPhillips	918-661-1261	918-661-7833	gloria.machal@conocophillips.com
XX	McClain, Shanda	Louisiana Dept of Revenue	225-219-2780	225-219-2759	shanda.mcclain@la.gov
XX	McFarlain	Louisiana Dept of Revenue	225-219-2690		christopher.mcfarlain@la.gov
	McInerney, Bill	WY Dept of Audit	307-777-6460	307-777-5642	bmcinerney@wyaudit.state.wy.us
	McKee, Kathy	Marathon Petroluem	419-421-3305	419-421-4590	klmckee@marathonpetroleum.com
	Marichamy, Isai Arasu	Nevada Dept of Motor Vehicles	775-684-4819	775-684-4935	iamarichamy@dmv.state.nv.us
XX	Martin, Edie	Kansas Department of Revenue	785-296-5327	785-296-4993	edie_martin@kdor.state.ks.us
	Marr, Rollie	Illinois Dept of Revenue	217-785-2645	217-785-0692	roland.marr@illinois.gov
XX	Mongold, Cindy	Kansas Department of Revenue	785-296-7048	785-296-4993	cindy_mongold@kdor.state.ks.us
	Morton, Johnnie	NC Department of Revenue	919-733-8556	919-733-8654	john.morton@dornc.com
	Nutter, Stephen	Virginia Dept of Motor Vehicles	804-367-1438	804-387-1342	stephen.nutter@dmv.virginia.gov
XX	Panza, John	NC DOR-Motor Fuels	919-733-8202	919-733-8654	john.panza@ncmail.net
	Papandrea, Marc	CT Dept of Revenue	860-541-3228	860-541-7698	marc.papandrea@po.state.ct.us
	Purslow, Jason	CT Dept of Revenue	860-297-5979	860-297-4761	jason.purslow@po.state.ct.us
	Player, Carol	South Carolina Dept of Revenue	803-898-5911	803-898-5811	playerc@sctax.org
	Poola, Seenappa	Software Global	832-274-0478	832-202-0264	spoola@softwaregolbalusa.com
	Prendki, Tom	Comptroller of Maryland	410-260-7131	410-974-3129	tprendki@comp.state.md.us
	Price, Anne	American Petroleum Institute (API)	202-682-8463	202-682-8049	pricea@api.org
	Ratliff, Mark	Indiana Department of Revenue	317-615-2505	317-615-2506	mratliff@dor.in.gov

FTA UNIFORMITY COMMITTEE
Hartford, Connecticut
20-Sep-08

Present?	Name	State/Company	Phone	Fax	Email Address
XX	Reed, David	TX Comptroller of Public Accts	512-463-6056	512-475-0900	david.reed@cpa.state.tx.us
	Remke, David	Tennessee Department of Revenue	615-741-2679	615-532-1534	dremkez@mail.state.tn.us
	Retz, David	Chevron Corporation	925-827-6395	925-827-7572	dret@chevrontexaco.com
XX	Reynolds, Dave	Marathon Oil	419-421-2715		dreynolds@marathonoil.com
XX	Rhoads, Ray	Kansas Department of Revenue	785-296-4011	785-296-8602	ray_rhoads@kdor.state.ks.us
	Riden, Shirley	Pennsylvania Department of Revenue	717-783-9363	717-787-6261	sriden@state.pa.us
	Riens, Dan	Nebraska Carrier Enforcement	402-324-5106	402-324-5107	
	Rutledge, Amy	North Carolina Dept of Revenue	336-834-4320 ext 221	336-834-4327	amy.rutledge@dornc.com
XX	Serafino, Brian	Chevron Corporation	925-827-7071		bmse@chevron.com
	Sery, James	Oklahoma Tax Commission	405-522-1764	405-521-2146	
	Scheer, Rick	WY Dept of Audit	307-777-5209	307-777-5642	rscheer@wyaudit.state.wy.us
	Schultz, Ann	Michigan Dept of Information Services	517-636-5082	517-636-5032	schultza@michigan.gov
	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	dale.thede@idrf.state.ia.us
	Templin, Sharon	Shell Oil Company	713-241-2246	713-241-2162	sharon.templin@shell.com
	Thomas, Gerald	ARCO	213-486-2721	213-486-0760	Gthomas@mail.arco.com
	Thompson, John	Marathon Petroleum	419-421-2361	419-421-8420	jdthompson@marathonpetroleum.com
	Thung, Andy	Oklahoma Tax Commission	405-522-5651		athung@tax.ok.gov
XX	Turner, Bob	Montana Department of Transportation	406-444-7672	406-444-6032	boturner@mt.gov
XX	Ulm, Chuck	Comptroller of Maryland	410-260-7278	410-974-3129	culm@comp.state.md.us
	Veilleux, Steve	CT Dept of Revenue	860-297-5627	860-541-3229	steve.veilleux@po.state.ct.us

FTA UNIFORMITY COMMITTEE
Hartford, Connecticut
20-Sep-08

Present?	Name	State/Company	Phone	Fax	Email Address
	Veucasovic, Michael	Arizona Dept of Transportation	602-712-8780	602-712-3494	mveucasovic@dot.state.az.us
	Vicini, MaryAnn	State of Michigan	517-636-4415		vicinim1@michigan.gov
	Villeme, Heather	WV State Tax Dept	304-558-8533	304-558-8526	hvilleme@tax.state.wv.us
	Warren, Doreen	Idaho Tax Commission	208-334-7706	208-334-7650	dwarren@tax.idaho.gov
	Watley, Ray	Nevada Dept of Motor Vehicles	775-684-4636	775-684-4636	rwatley@dmv.state.nv.us
XX	Watson, Liz	NC Department of Revenue	919-715-0716	919-733-8654	lizzie.watson@dornc.com
XX	Werner, Carol	AZ DOT	480-712-4337		cwerner@azdot.gov
	Weydert, Lynn	CA Board of Equalization	916-322-8830		lynn.weydert@boe.ca.gov
XX	West, Tammy	Virginia Dept of Motor Vehicles	804-367-0883	804-367-1123	Tammy.West@dmv.virginia.gov
XX	Whaley, Stan	Florida Department of Revenue	850-488-3532		whaleys@dor.state.fl.us
	Widera, Barry	Synergy, Inc	608-824-9032	608-824-9036	bwidera@synergyinc.com
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	Wilson, Reesa	Oklahoma Tax Commission	405-522-5660	405-521-2146	rwilson@oktax.state.ok.us
	Williams, Lee	Comptroller of Maryland	410-260-7388	410-974-5564	lwilliams@comp.state.md.us
XX	Wisneski, Herman	Minnesota Department of Revenue	218-825-2139	218-825-2139	herman.wisneski@state.mn.us
XX	Wissink, Darrell	Nebraska Department of Revenue	402-471-5812	402-471-5607	darrell.wissink@rev.ne.gov
	Wolfe, Kimberly	WV State Tax Dept	304-558-8533	304-558-8526	kwolfe@tax.state.wv.us
	Zahn, Jan	Exxon Mobil Corporation	713-656-5393	713-656-7502	janet.l.zahn@exxonmobil.com
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	Zion, Stuart	Colorado Dept of Revenue	303-205-8211 ext 6867	303-205-8215	szion@spike.dor.state.co.us
	Zwettler, Charles	Wisconsin Department of Revenue	608-261-8985	608-261-7049	czwettle@dor.state.wi.us
	<u>IF YOU ARE NOT</u>	<u>ON THIS LIST. PLEASE</u>	<u>FILL OUT BEHIND</u>	<u>THE ORANGE</u>	<u>TAB</u>

COMMUNICATION & COORDINATION SUBCOMMITTEE
AGENDA – FRIDAY, JANUARY 9, 2009
SEATTLE, WASHINGTON

1. WELCOME
2. APPROVAL OF MINUTES FROM THE SEPTEMBER 19, 2008 MEETING
3. DISTRIBUTE THE LATEST EDITION OF THE UNIFORMER – ED KING, STATE OF CALIFORNIA
4. RE-VISIT THE LETTER OF INVITATION TO BE SENT-OUT TO COMPANIES, ORGANIZATIONS, ETC.
5. DRAFT OF ADDITION TO THE MODEL LEGISLATION CHECKLIST FOR POINTS OF TAXATION-CHRISTY DIXON –STATE OF OKLAHOMA.
6. DISCUSS THE BOOKLET FOR DIVERSIONS
7. THE INDUSTRY UNIFORMITY CO-CHAIR HAS ASKED US TO DISCUSS THE POSSIBILITY OF PUTTING TOGETHER SOME TYPE OF BOOKLET CONCERNING THE EACH STATES LICENSING REQUIREMENTS, ETC.
8. OLD BUSINESS
9. NEW BUSINESS
10. NEXT MEETING, FRIDAY, MAY 29, 2009 IN DANA POINT, CALIFORNIA.

**FTA MOTOR FUEL UNIFORMITY COMMITTEE
COMMUNICATION & COORDINATION SUBCOMMITTEE
HARTFORD, CONNECTICUT
SEPTEMBER 19, 2008**

MINUTES

The Communication & Coordination Subcommittee met on Friday, September 19 2008. State Co-Chair Christy Dixon conducted the meeting. The Industry Co-Chair, Ron Travis was unable to attend the meeting. The meeting was called to order at approximately 8:00 AM. There were 17 attendees present.

The minutes from the May 30, 2008 meeting were approved.

The latest edition of the Uniformer (September 2008 copy) was distributed. The deadline for submission of articles to be included in the January 2009 Uniformer is December 17, 2008. Again many thanks to Ed King and Ron Travis for their continued work on the Uniformer.

General

Bill Gray, Sinclair Oil presented his draft of the section to be added for Model Legislation for Two-Party Exchanges along with a definition for "Two Party Exchanges".. The subcommittee discussed and compared the original draft that had been submitted previously by Marcia Leichner-State of Nebraska. The subcommittee approved the following definition for Two Party Exchanges and Exchange Agreement:

Two Party Exchange: A transaction in which petroleum product is transferred from one supplier to another supplier or pursuant to an exchange agreement.

Exchange Agreement: An agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack.

The subcommittee will ask for approval of these definitions from the full Uniformity Committee in January, 2009.

The subcommittee approved the following section to be added to Model Legislation for Two Party Exchanges:

Introduction:

Two-party exchange is a transaction in which petroleum product is transferred from one supplier or permissive supplier to another supplier or permissive supplier pursuant to an exchange agreement.

Exchange Agreement is an agreement between two terminal suppliers whereby a terminal supplier agrees to deliver fuel to the other party or the other party's customer at the loading rack.

Simple example of two-party exchange transaction:

Supplier A is a position holder in Terminal X. Supplier B has a customer taking delivery of product in Terminal X, but Supplier B is not a position holder in Terminal X. Supplier A agrees to exchange product with Supplier B so Supplier B can sell product to the customer. Likewise, Supplier B will exchange product in another terminal where Supplier A is not a position holder.

Items to consider:

A. Your state's taxation point.

1. Tax at the terminal rack (including position holder, modified position holder, or first receiver)

Position holder = the one who owns inventory according to the records of the terminal operator.

Modified position holder = The position holder delivers on exchange and the exchange receiver remits the tax; or if no exchange is involved the position holder remits the tax.

First receiver = The person physically receiving accountable product/motor fuel at the rack remits tax to the taxing jurisdiction, if licensed. If not licensed, then variations of position holder and modified position holder should be considered.

2. Tax below the rack (including distributor/wholesale level, retail level, or upon importation)

- a. If taxing below the rack, you should consider the number of pass-throughs allowed and whether two-party exchanges will affect the number of pass-throughs on all products, including ethanol blended with gasoline. (An example of a "pass through" is when the distributor could collect and report the tax to the state, but chooses to sell tax-free product to the wholesaler, who then becomes responsible for reporting and paying the tax to the state.) Keep in mind that if you decide to limit the number of pass-throughs, the person in the middle may not know that their the taxable party.

B. How to handle "stacking" exchange agreements. You might encounter a series of two-party exchanges prior to the product leaving the terminal. States should consider how they want to handle these "stacking" exchange agreements on a single movement of fuel.

C. Tracking and cross matching issues.

1. Will you be able to track and cross match transactions involving two-party exchanges?
2. Does fuel lose identity through a series of two-party exchanges? (This means not being able to identify the fuel type, losing track of the original bill of lading number, or not being able to track the product from the original position holder through the exchange partner to the final recipient.)
3. Does terminal disbursement information properly match recipient's receipt information? Does the terminal-issued bill of lading reflect the exchange-receiver as the supplier of record as opposed to the position holder? The position holder should not be reported on the bill of lading as the supplier of record.

4. Does the terminal operator report reflect the exchange receiver as the supplier of record as opposed to the position holder?

D. Enforcement and auditing issues.

1. Is product transferred via a two-party exchange or is the transaction Actually a sale? When does title actually transfer?
2. Does possession transfer directly from the exchange supplier to the exchange receiver's customer; title passes instantaneously from the exchange supplier to the exchange receiver to the exchange receiver's customer.
3. Are both parties properly reporting the transaction?
4. Do participants have proper supporting documentation?
5. If the fuel is exported to an at-the-rack state, will the proper tax be collected and remitted?

The subcommittee will ask for approval of these definitions from the full Uniformity Committee in January, 2009.

The subcommittee has been charged with updating the Alternative Fuels Incentive and Laws booklet each year.

The subcommittee will be looking at putting some type of document together concerning how states handle diversions and their definition of what a diversion is.

There were no current definitions discussed at the meeting for any revisions.
The next meeting will be on May 30, 2008 in Jackson Hole, WY.

Will continue to work on the addition to the Model Legislation Checklist for Points of Taxation.

There was also a big discussion among the subcommittee members concerning the taxation and legislation for Biodiesel Fuel and Ethanol..

The next meeting will be on January 9, 2009 in Seattle, Washington.

Christy Dixon, State Co-Chair, State of Oklahoma
Ron Travis, Industry Co-Chair, Exxon/Mobil

FTA Motor Fuel Tax Uniformity Committee

Electronic Commerce / Forms Subcommittees - Agenda

Seattle, WA

January 9, 2009 8:00 a.m. to 3:30 p.m.

8:00 A.M. - 9:30 A.M. Forms and EC combined meeting

9:45 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 September 19, 2008

Review of Forms Minutes from September 19, 2008

Traci Bullock, South Carolina Dept of Revenue,
Gene Holland, ConocoPhillips,
Lee Gonzalez, Florida Department of Revenue,
Brian Serafino, Chevron

8:10 A.M. – 9:30 A.M.

Forms Agenda

Lee Gonzalez

New York forms update

Blenders report update

Producers/Manufacturers update

New Hampshire forms approval

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. – 11:15 A.M.

EC Survey questionnaire

Ray Rhoads, Kansas Dept of Revenue

11:15A.M. – 11:30 A.M.

ExSTARS User group report

Edie Martin, Kansas Dept of Revenue

George Higdon, Mississippi Tax Commission

11:30 A.M. – 12:00 P.M.

ExSTARS update

Tim Torri, IRS

12:00 P.M. – 1:00 P.M. Lunch

1:00 P.M. – 1:30 P.M.

EDI Guide

Flat File Schedule Code 7 exchange proposal

Ray Grimm, ACS

Approval of Florida Guide

Lee Gonzalez, Florida Dept of Revenue

1:30 P.M. – 2:00 P.M.

New Business

Topics for next meeting

2:00 P.M. – 3:30 P.M.

XML Schema update

Stan Whaley, Florida

Next Meeting:

Date: May 29, 2009

Location: Dana Point, CA

Forms Sub-committee Agenda
January 9, 2009
Seattle, Washington

1. Introductions
2. Minutes of September 2008
3. Old Business:
 - A. New York forms approval
 - B. Uniform Blenders report
 - C. Producers and Manufacturers report
 - D. New Hampshire forms approval
4. New Business
5. Adjourn.

Minutes of September 2008 Forms Sub-committee
September 19, 2008
Hartford, Ct

1. Introductions 38 (29 state, 6 industry, 1 IRS, 1 Computer, 1 Consultant)
2. Minutes of May 2008 approved
3. Old Business:
 - A. New York forms update. The state co-chair has not been able to determine where the state is at in its electronic filing system. The co-chair will attempt to meet with the state delegation at the annual meeting to determine where the state is at in the process of electronic filing.
 - B. Arizona forms update. The state's paper returns are in compliance with the Uniformity requirements however the electronic format is in an Excel format and is not in compliance. Mark Zimmerman stated that they expect to mandate the electronic filing within 12 months. The state will also not be able to go to EDI filing within the next 3 to 5 years. Industry expressed concerns about the Excel filing since this system has not been approved.
 - C. Uniform Blenders Report update. The co-chair reported on this project. There seems to be a very few states (5) who are requiring a specific blenders report. The discussion by the sub-committee was centered about adding to the Uniformity book a list of states that have a specific form and directing other states to that section and those states if that state needs a blenders report. The co-chair will bring up this issue to the full committee.
 - D. Uniform Refund form update. Donna Alderman reported on the working group who has compiled information from all states concerning the refund forms. The discussion centered around what the minimum information on the refund form. The suggestion was to put something in the model legislation concerning the minimum information on the refund form. The co-chair will report on this suggestion at the full committee.
 - E. Producers and Manufacturers report update. Al Howard reported on what the IRS has developed to report the movement of ethanol and biodiesel from the manufacturer to the retailer. Much discussion about this new system from the IRS. The following working group was formed to review the proposed uniformity form and report back at the January meeting. The working group is: Christie Dixon Oklahoma, Donna Alderman North Carolina, Marcia Leichner Nebraska and Sharon Gostovich Wyoming, Gene Holland ConocoPhillips Inc.
4. New Business:
 - A. New Hampshire forms approval request. Scott Bryer from New Hampshire brought his forms to the sub-committee for approval. There was discussion about the necessity of a third schedule for retail sales. Since the committee cannot vote at this meeting the forms will be reviewed again at the January meeting.
 - B. Brian Serafino report on some issues about EDI implementation by the states. Issues included testing timeline, forms and schedules, retroactive filing of returns electronically, state web site. This report will be reviewed with the idea of putting in the EDI guide under a section concerning implementation guidelines.

Minutes of September 2008 Compliance Sub-Committee
September 19, 2008
Hartford, CT

The meeting was called to order at 1 pm by State Co-Chair Wilda Ice. Introductions were made by the members present including the 12 state representatives, 3 industry representatives and a representative from the IRS.

The minutes for the last meeting, held Friday, May 30, 2008 in Jackson Hole, WY were read and approved.

Training classes for next year were announced and the success of the training classes held in 2008 was discussed. There were 64 persons trained at the Basic Training held in Charleston, South Carolina. The Investigation Training held in Portsmouth, VA had nine in attendance. The advanced Training Class held in Glendale, Arizona, had twenty-seven participants. The Advanced Investigation Training held in Austin, Texas, had seventeen participants. It was also announced that an Exstars Class would be conducted in Harrisburg, PA on October 6-7 and October 8-9.

Bruce Johnson, field supervisor from West Virginia gave a presentation on the WV efforts in compliance on several issues including: barge movement and investigations; fuel sampling; railroads and ethanol movement; military bases and stale fuel; unlicensed importers found using the DESC website; and Exstars information. He asked if any states were using the Exstars information. Kansas is beginning to use it but has found that many suppliers are reporting in D data which is subject to strict IRS disclosure rule. Kansas suggested that states send letters to their suppliers and request that they report using C data.

Eddie Martin, KS, asked how other states are handling the situation when the customer selects the ethanol blend (each blend has different tax rate)? How can the problem be solved without making the retailer the taxpayer?

The spreadsheet developed by Bob Donnellon that indicated the state rates and tax treatments for ethanol and biodiesel was passed around and changes were made to update any information.

The committee discussed the information passed out pertaining to modification of diesel engines to allow for propane injections which increases horsepower and mpg. How might that affect the International Fuel Tax Agreement returns and motor fuel taxes?

Under the barge movement discussion, Chuck Ulm, MD, stated that Maryland is already tracking barge movement. WV stated that the information from the Corp of Engineers was the catalyst for checking barge movements of fuel in WV waters to insure that the proper tax had been collected and remitted.

During the discussions of dyed diesel inspections, Bob Turner, MT, stated that Montana had recently conducted a project where tankers were tested for three consecutive days to make sure that they were not transporting a fuel other than that listed on the BOL. The committee also discussed reefer fuel refunds and the possible sale of fuel from missile silos – could it end up in the retail fuel system. According to Bruce Johnson, the military no longer routinely disposes of aviation fuel but reclaims it and uses it to operate land vehicles.

Under new business the committee tried to think of projects for next year. What should we be looking at? Some suggestions include: look more closely at alternative fuels and find ways to move funds into the highway funds; begin keeping the stats on dyed diesel fuel inspections and violations; find out ways to generate good audit candidates; determine what tools the states use to detect non-filers, non-remitters, and those who cheat the states out of the fuel tax dollar.

The Uniformer

**MESSAGE FROM THE
FTA MOTOR FUEL TAX
SECTION CHAIR
JIMMY ARCHER**

As I began my tenure as National Chair, I predicted that "2008 [would] be a fun but very busy year in the Motor Fuels Tax Section," and it was both in so many ways. Just as I thanked everyone for electing me to the chairmanship, I now want to thank them for making the year very special and memorable. One of the most rewarding duties that the chair has is to attend Uniformity meeting and the various Section meetings around the country. Cindy Anders Robb and I had a great time traveling to those meetings, and I want to thank her for her counsel and friendship this past year (as well as dealing with my driving). I would also like to thank all of the folks that made each meeting a success by serving on panels and making presentations, as well as the following for planning, hosting and chairing the regional meetings:

- Pacific Region: Regional Governor Sharon Gostovich, Wyoming Department of Transportation acted as chair of the meeting; Ed King, Lou Feletto, Joan Steinhart and the staff at the California Board of Equalization planned and hosted the meeting.
- Northeastern Region: Regional Governor William Staples, Province of New Brunswick, and Mark Leahy (acted as chair of the meeting); Melinda Pedersen, Diane Robichaud-Cormier, John McDonald, Jenella

Munn and Kim Leduc, and all of the staff of the Province of New Brunswick planned and hosted the meeting.

- Southern Region: Regional Governor Wilda Ice, West Virginia State Tax Department acted as chair of the meeting, Audit Division Director Dana Angell, Bruce Johnson, Tom Guertin, Heather Villeme and all the staff at the West Virginia State Department of Revenue planned and hosted the meeting.
- Midwest Region: Regional Governor Trent Knoles, Illinois Department of Revenue acted as chair of the meeting, and Rollie Marr, Tina Pisarek and all of the staff at the Illinois Department of Revenue that planned and hosted the meeting.

Uniformity Committee State Co-Chair George Higdon of the State of the Mississippi and Industry Co-Chair Bob Donnell of Global did their usual outstanding job in planning and executing the Uniformity Meetings. Special thanks to them, as well as the Subcommittee Chairs; Communication and Coordination, Christy Dixon, State of Oklahoma and Ron Travis of Exxon Mobil; Compliance, Wilda Ice, State of West Virginia, and Sharon Templin, Shell Oil; Electronic Commerce, Darryl Wissink, State of Nebraska and Gene Holland of ConocoPhillips; and, Forms Management, Herman Wisneski, State of Minnesota and Brian Serafino, Chevron/Texaco.

Finally, I would be remiss if I did not thank Texas State Comptroller Susan Combs for her support in allowing me the time to serve as FTA Motor Fuel Tax Section National Chair. Last but not least, I would like to thank my wife Jan for her support, patience and forbearance during my travels this past year. I look forward to seeing everyone in Hartford!

**MESSAGE FROM THE
UNIFORMITY COMMITTEE
STATE CO-CHAIR
GEORGE HIGDON**

Gasoline prices reaching \$4.00+ per gallon then falling, diesel prices reaching \$5.00+ per gallon in some areas then falling, crude oil reaching \$147.00 per barrel then falling, record commodity (corn & soybean) prices vs. ethanol and bio-fuel mandates and subsidies, declines in miles traveled, declines in fuel consumption and declines in highway revenues. What a ride!

I would not try to predict what will happen in 2009 using a crystal ball and an ouija board. However, I am certain we will be facing challenges and be called upon to do more with less. We will be asked by legislators and by Transportation Departments if we are collecting all taxes due and if tax structures need to be changed. New types of fuel will appear in the market and will move outside the traditional chain of distribution.

There is no doubt that we can meet the challenges of the future and accomplish what some think

to be impossible. We have something unique in the Uniformity Committee, a partnership between government and industry addressing and solving common problems. We must strive to enhance this partnership and bring others into it.

I would like to thank each member of the Uniformity Committee and especially those who serve as co-chairs of the sub-committees for their dedication and hard work throughout the past year.

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

With gasoline and diesel prices at an all time high the question arises is it cheaper to pay a prepaid sales tax on my fuels for off road use instead of the Sales Tax? In New York a Prepaid sales tax is calculated at approximately .1475 cent per gallon, if we translate that number into a percentage based on \$4.00 per gallon with a sales tax rate of 8% that would be .32 cents per gallon. If you look at the State of Massachusetts we carry a 5% Sales tax rate and at the current cost of fuel the Sales Tax on \$4.00 per gallon would be .20 cents and our gasoline and diesel excise tax is currently .21 cents per gallon. It appears that if fuel prices continue to rise you might see more customers trying to buy product as an end user and pay a sales tax as opposed to the excise tax.

**MESSAGE FROM
CHARLES GREENOUGH**

This will be my last article for the *Uniformer* before stepping down as the Manager, of the Fuel Tax Council (FTC). As of October 1, 2008 the Fuel Tax Council will be managed by Mal Bruce of Alberta Finance. Mal has been involved with the Council since its inception and brings a wealth of knowledge including 25 years experience in commodity taxes with Saskatchewan and Alberta. Mal Bruce, Fuel Tax Council, 1100, 715 5th Ave. SW, Calgary AB T2P 2X6, E-mail: malcolm.bruce@gov.ab.ca, Voice: 403-355-4497, Fax: 403-297-5238.

The FTC met in Saint John, NB, October 23 & 24, 2007 and Niagara-on-the-Lake, ON, April 22 & 23, 2008. The main topic of both meetings was the reorganization of the FTC, finalizing our by-laws and discussing a new MOU. In addition we had updates on the progress of Alberta on e-filing, training, and election of officers. In addition New Brunswick hosted the FTA Northeast meeting in April.

Meetings are scheduled for Victoria, BC, October 21 & 22, 2008 and Charlottetown PE, May 5 and 6, 2009.

By-Laws and MOU

By-laws were reviewed and agreed upon at the October meeting. We are currently finalizing the MOU and hope to have it signed by next spring meeting.

E-Filing

Alberta will be the first jurisdiction in Canada to offer e-filing to their registrants. They are looking at spring 2009 for their launch. Ontario will be next with a summer/fall 2009 release date; we will be able to provide more information as these dates get closer. We will continue to work with the FTA in developing common data elements such as product codes and the FTC will have its own common business rules for e-filing.

Field Audit Training

The first Field Audit Training Course was offered in November of 2007, with 22 in attendances from both federal and provincial/territorial governments. We will be offering two Field Audit courses in the next months, details as to dates and locations should be available in the next few weeks. This course is open to government representatives only.

Basic Training

Basic training sessions was held in Halifax in January with 50 attendees from across Canada from industry and government. We will be offering 2 sessions of the Basic Course in the coming months. As with Field Audit details as to dates and location should be available soon.

EDP Audit Training

The EDP Audit course is nearing completion: plans are to hold the first session in late winter early spring of 2009. The course will provide an over-view of computer assisted auditing as well as

hands on training in ACL and IDEA.

Election of Officers

At the October 2007 semi-annual meeting the FTC Steering Committee unanimously elected André Brisebois and Andrew Foster, as our Chair and Vice-Chair respectively. André's term will end March 31, 2009 and Andrew will take the Chair as of April 1, 2009.

Farewell

In closing, I would like to take this opportunity to thank-you and say farewell as I return to the Ontario Public Service.

During the last 4½ years I've attended the meetings and training sessions, I've developed some warm friendships and working relations with several of you. I cannot recall feeling so welcome and at home. I will always consider my time with the Council and Uniformity as some of the best years of my career.

During my tenure we have developed and delivered 2 training courses, common business rules and restructured the Council, none of these would be as successful without the assistance of Cindy and the FTA.

Thank-you for all the flowers, presents, cards, letters and phone calls during my recent illness. I cannot convey in words my feelings hearing from so many of you on the Uniformity Committee.

I despise good-byes...so as they say in Québec...A la prochaine (see you next time) I hope!

MESSAGE FROM MICHAEL DOUGHERTY

FHWA Update

As we approach the end of the Federal Fiscal Year, some of our projects will be finishing up. The call for proposals for the Intergovernmental Grants to combat fuel tax evasion saw 21 proposals submitted, which actually had every state and the District of Columbia represented. A total of 13 projects were selected for funding, including the 4 regional proposals. There will be another call for proposals in FY 2009, but since the current authorization (SAFETEA-LU) will end in FY 2009, future grant programs are uncertain at this point.

The FHWA Fuel Tax Website is close to going live on line. The site will have information that will be useful in combating fuel tax evasion, including some contact information, and reviews of scams and court cases. The site will have two parts, one of which will be secure, so it will contain a little more detail on the various evasion schemes. Our office will be notifying everyone initially through the FTA listserv, and with follow up communications.

The materials from the Evasion Forum held in Dallas in March are complete and everyone that was due a CD should have received it. That disc contained the presentations given at the Forum. Additional copies may be available, but the materials will

also be presented on the website mentioned above.

For FHWA information, please contact Michael Dougherty (202) 366-9234, michael.dougherty@dot.gov.

UNIFORMITY COMMITTEE

The FTA Motor Fuel Tax Section Uniformity Committee met at the Snow King Resort in Jackson Hole, Wyoming on May 31, 2008. George Higdon (MS), Uniformity State Co-Chair called the meeting to order. Forty-three (43) were in attendance.

Minutes

The minutes of the May 2008 Uniformity Committee meeting in Glendale, Arizona were approved.

Presentation

Donna Alderman gave a presentation on Ethanol and the problems North Carolina has started to experience with alternative fuels.

SUBCOMMITTEE REPORTS

Compliance Subcommittee

Wilda Ice (WV) reported there were twenty-five (25) in attendance. The committee discussed the following:

- FHWA meeting in March 2008
- Ethanol/biodiesel
- Inland Waterway movement of fuel
- Enforcement projects for

railroads, dyed diesel and IFTA decals

- New issues

Electronic Commerce Subcommittee

Gene Holland (ConocoPhillips) reported there were twenty-two (22) in attendance. The subcommittee discussed the following:

- Industry Issues
- EDI/EC Survey
- Points of Taxation
- XML Schema update
- ExSTARS Update

Forms Management Subcommittee

Herman Wisneski (MN) reported that this committee met with Electronic Commerce. There were twenty-two (22) in attendance. The subcommittee discussed the following:

- STCC Comparison update
- Forms approved request
New York still working on them
Arizona still working on them
- Canadian/FTA product code comparison
- Railroad STCC and FTA product codes
- Development of forms for:
Blenders return

Alcohol-Biodiesel
Manufacturers/Producers
information return

- Railroad Carrier report
- Refund Form

FULL COMMITTEE APPROVED

FTA/Canada Product Code Comparison to put into the Uniformity Booklet

FTA/STCC Product Code Comparison to put into the Uniformity Booklet

Communication and Coordination Subcommittee

Christy Dixon (OK) reported that twenty-one (21) were in attendance. The subcommittee discussed the following and the May 2008 *Uniformer* was passed out. (See minutes for the publication)

- Checklist for Natural/National Disasters
- Native American Survey Update
- Definition:
Jurisdiction
Points of Taxations
Producer/Manufacturer
- Bill of lading project
- Document for the Model Legislation for two party exchange

FULL COMMITTEE APPROVED

Jurisdiction or taxing jurisdiction – The United States of America, a state of the United State of American, the District of Columbia, Canada, a province or

territory of Canada, Mexico, a state of the United Mexican States, or a city, county, city and county, municipality, district or other political subdivision that is authorized to levy motor fuels tax.

Check list to be added to Model Legislation for National/National Disaster.

Old/New Business

Cindy Anders-Robb requested that all minutes from this meeting, the agenda for the September, 2008 and the years end report for the Uniformity booklet be June 20, 2008. The information for the Uniformer be submitted to Ed King no later than September 1, 2008.

Next Meeting

The next Uniformity Committee meetings are scheduled as follows:

September 19-20, 2008
Hartford, Connecticut

January 9-10, 2009
Seattle, Washington

The meeting was adjourned.

UPCOMING MEETINGS 2009

Uniformity Meeting

January 9-10, 2009
Seattle, Washington

May 29-30, 2009
Dana Point, California

September 18-19, 2009
Oklahoma City, Oklahoma

FTA Motor Fuel Tax Training Courses

Advanced Investigation Training
Course
January 25-29, 2009
Austin, Texas

Editors

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